

GOVERNMENT OF PUNJAB

DEPARTMENT OF FINANCE

FINANCIAL HANDBOOK NO. 2

The Punjab Financial Rules

Volume I

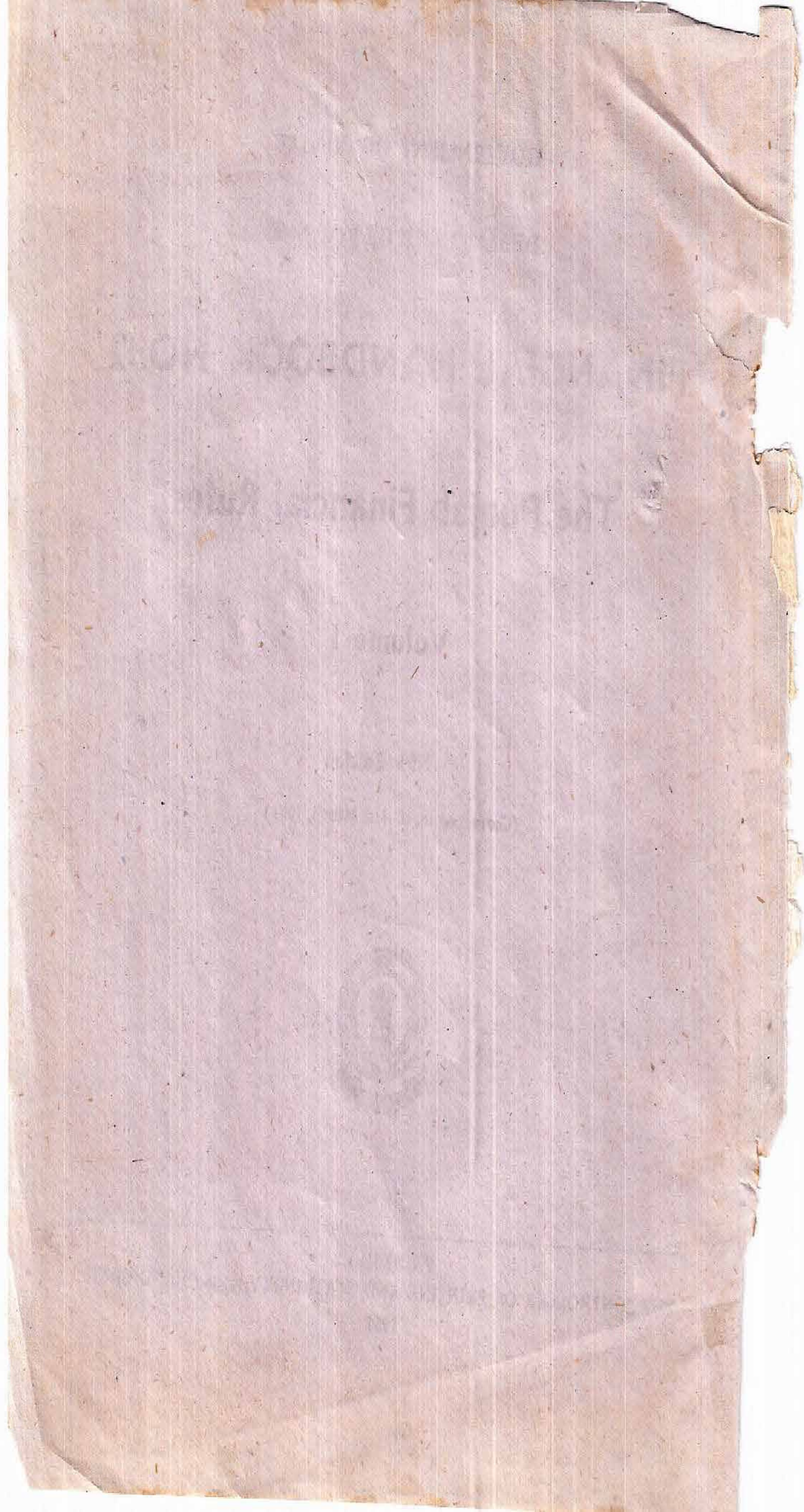
Fifth Edition

(Corrected up to 31st March, 1984)



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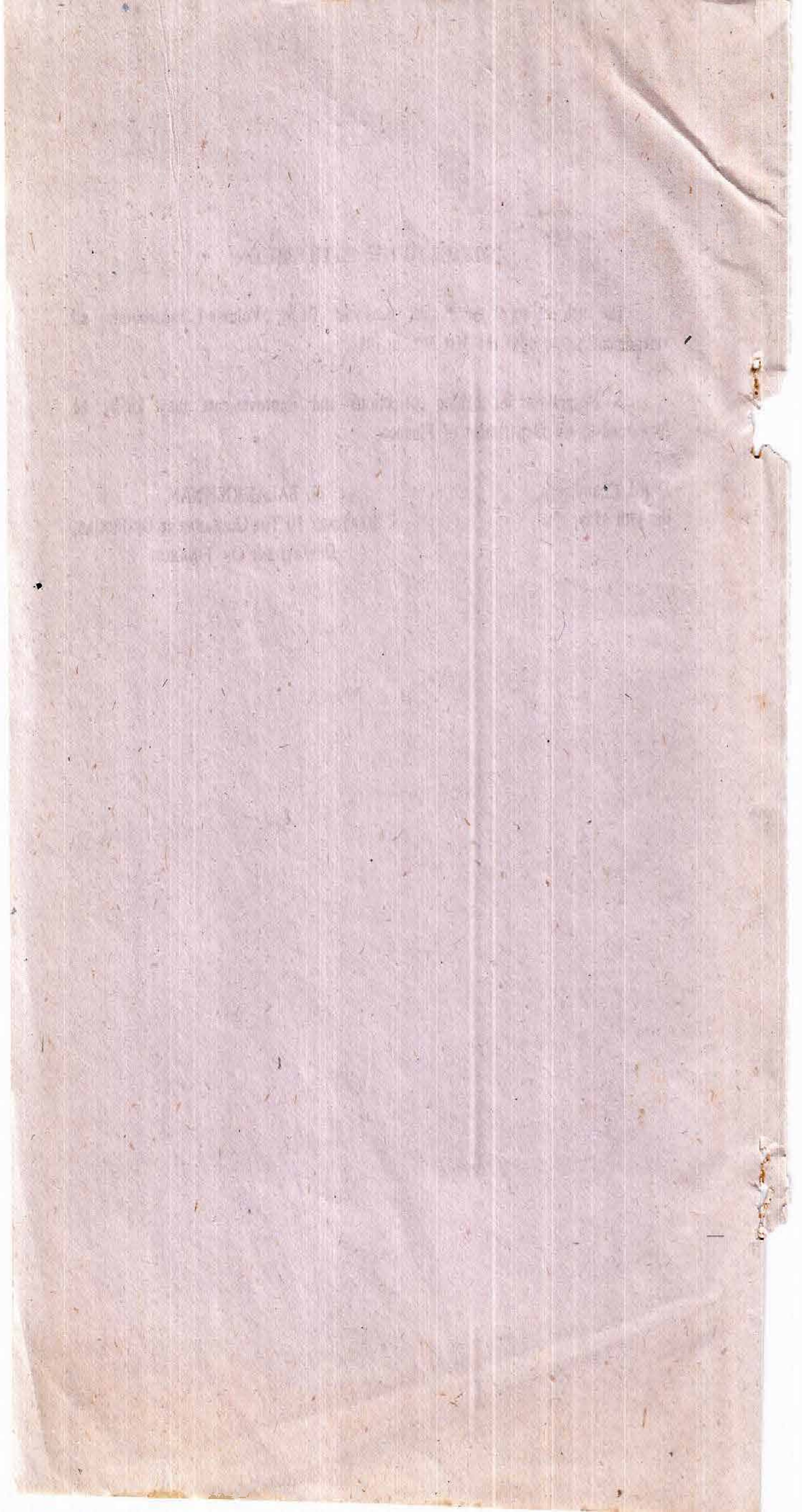
PREFACE TO THE FIFTH EDITION

The fifth edition of the Punjab Financial Rules, Volume I incorporates all amendments made upto the 31st March, 1984.

2. Suggestions for making corrections and improvements may kindly be forwarded to the Department of Finance.

Dated, Chandigarh,
the 17th May, 1984.

G. BALAKRISHNAN,
SECRETARY TO THE GOVERNMENT OF PUNJAB,
DEPARTMENT OF FINANCE.



PREFACE TO THE 4TH EDITION

The last edition of P.F.R. Vol. I was brought out in 1965. During 15 years which have elapsed since then so many amendments and changes have been made relating to this book. It being a crucial book on financial rules of the State, and to enable observance of the up-to-date rules this revised version of the book is being brought out as corrected upto the 31st March, 1982. Suggestions for any correction or supply of omissions so as to make this book more useful may please be sent to the Department of Finance, Punjab.

R. P. OJHA,

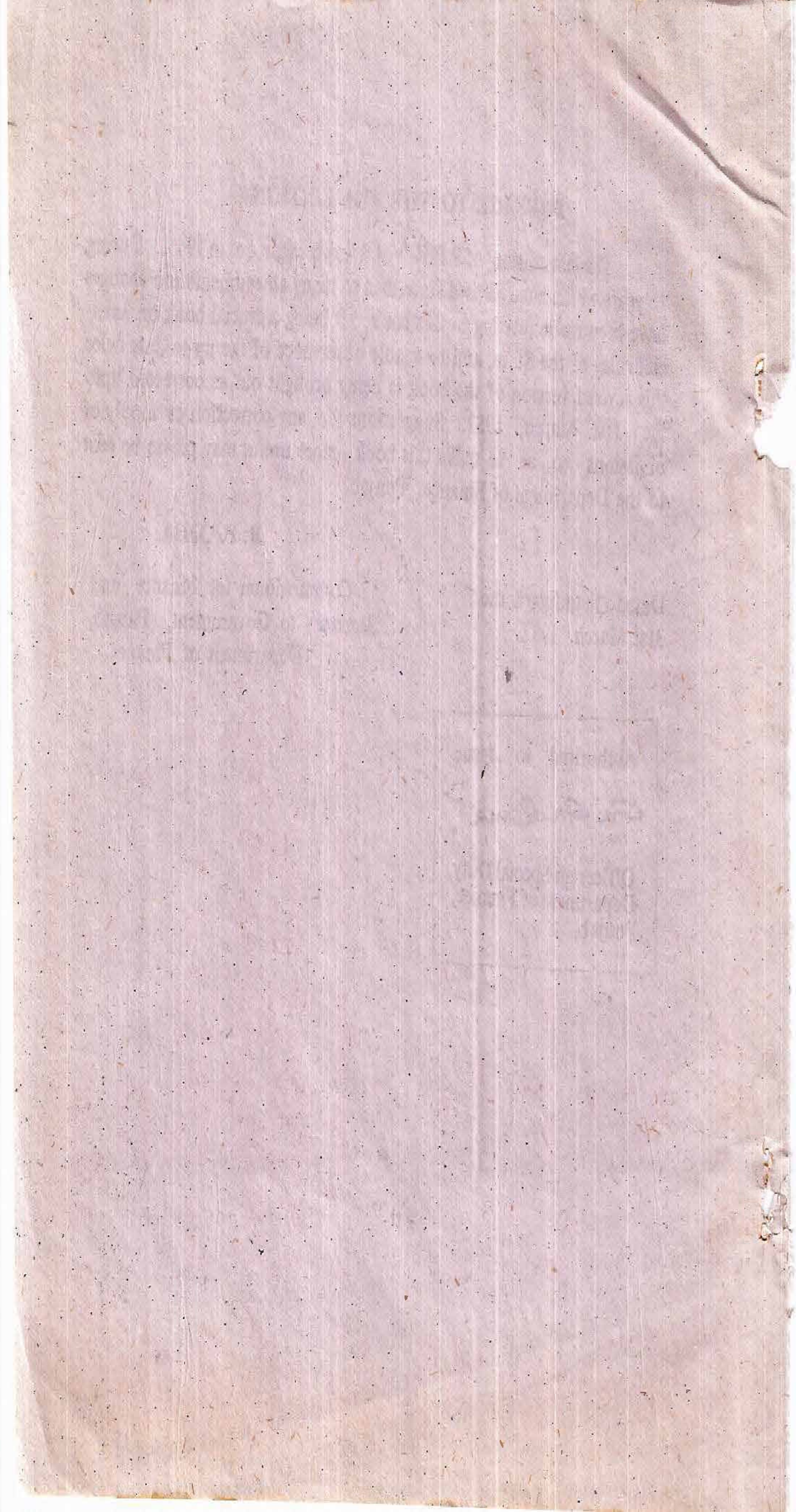
Dated Chandigarh the
31st March, 1982.

Commissioner for Finance and
Secretary to Government, Punjab,
Department of Finance.

Authorised to issue

G. S. Dharma

Officer on Special Duty
Department of Finance,
Punjab.



PREFACE

This Handbook is a companion volume to the Financial Handbook No. 1 "Punjab Treasury Rules and the Subsidiary Treasury Rules issued thereunder". For facility of handling, this book has been printed in two volumes, the first containing the main rules and the second appendices, forms, etc.

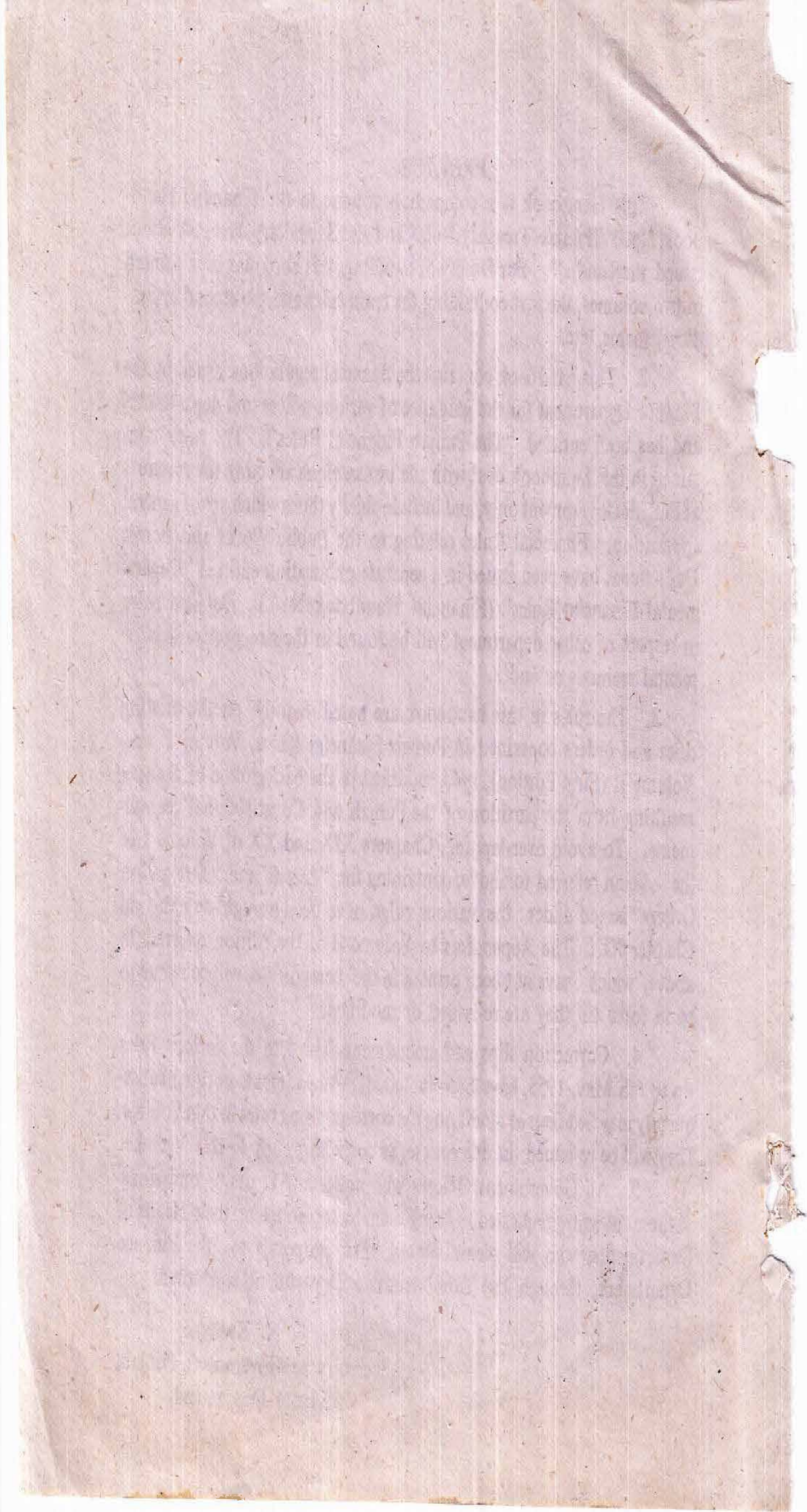
2. This handbook contains the financial regulations issued by the Finance Department for the guidance of various offices and departments and has been entitled "The Punjab Financial Rules". The rules contained in this handbook deal with the transactions affecting the revenues of Punjab Government only, and include chiefly those which are of general application. Financial Rules relating to the Public Works and Forest Department have been issued in a separate publication entitled "Departmental Financial Rules" (Financial Handbook No. 3). Detailed rules in respect of other department will be found in their respective departmental manuals or codes.

3. The rules in this handbook are based mainly on the existing rules and orders contained in Punjab Financial Rules, Volume I and Volume II (First Edition), 1940, modified in the background of changes resulting from the partition of the Punjab and Constitutional requirements. To avoid over-lapping, Chapters XIX and XX of Volume I of the edition referred to above, containing the "Assent" and "Delegation Orders" issued under the various rules, have been brought together in Chapter XIX. The Appendices to Volume II of the edition referred to above, which have not been printed in the new edition, will continue to be in force till they are re-issued or modified.

4. Correction slips and amendments issued to the various rules up to 6th May, 1955, have been included. Amendments notified subsequently may be taken as modifying the corresponding rules in this Volume. They will be re-issued in due course, as correction slips to this Volume.

5. All Government Officers who notice any errors or omissions in these rules, are requested to bring them to the notice of their Heads of Departments, who will please submit their proposals to the Finance Department, through the Administrative Department concerned.

N. N. Kashyap,
Secretary to Government, Punjab,
Finance Department.



PREFACE TO 2ND EDITION (REPRINT)

This edition brings the compilation up-to-date. It incorporates all the correction slips No. 1 to 85 issued to the First Edition.

2. It is requested that any errors or omissions found in this Volume may kindly be brought to the notice of Heads of Departments, who will please submit their proposals to the Finance Department, through their Administrative Department concerned.

J. S. Basor,

Secretary to Government, Punjab,
Finance Department.

PREFACE TO 3RD EDITION (SECOND REPRINT)

This edition brings the compilation up-to-date. It incorporates all the correction slips and amendments issued to the First Edition (Reprint) upto the end of December, 1963.

2. It is requested that any errors or omissions found in this Volume may kindly be brought to the notice of Heads of Departments, who will please submit their proposals to the Finance Department through their Administrative Department concerned.

Sapran Singh,

**Secretary to Government, Punjab,
Finance Department.**

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The Punjab Financial Rules

VOLUME I

CHAPTER-I—Definitions

1.1. The power of interpreting, changing and relaxing these rules is vested in the Department of Finance.

Provided that in the case of rules based on the standing instructions issued by the Comptroller and Auditor-General of India the aforesaid power shall not be exercised save with the prior consultation of the Comptroller and Auditor-General of India.

1.1-A. Unless there be anything repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense hereby explained.

1.2. "Abstract Bill" is a bill without details either for contingent or travelling allowance expenditure (other than travelling allowance expenditure of the Department of Public Works) paid at a Treasury without the scrutiny and countersignature of a controlling authority, to save delay in the discharge of a claim. In the Department of Public Works, abstract bills for travelling allowance expenditure are paid after scrutiny and countersignature of the detailed bills by the controlling officers.

1.3. "Administrative Approval" is the formal acceptance by the Administrative Department (defined below) of a proposal to incur expenditure on works initiated by or connected with the requirements of that Department.

In the case of works executed by the Department of Public Works, it is in effect an order to that Department to execute a certain specified work at a stated sum to meet the administrative needs of the Department requiring the work (See also rule 1,38).

Note. 1. "Administrative Department" means a department of the Punjab Government other than the Department of Finance.

Note. 2. The administrative approval accorded to a proposal previous to its inclusion in a Schedule of New Expenditure or list of Major Works, as the case may be, should be endorsed by the competent authority to the Accountant-General, Punjab and should be treated as financial sanction to the extent the funds are voted by the Legislature. Where, however, the provision in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as financial sanction.

1.4. "Appropriation" means the assignment to meet specified expenditure of funds at the disposal of assigning authority.

1.5. "The Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India acting as the agent of the Reserve Bank of India, in accordance with the provisions of the Reserve Bank of India Act (2 of 1934) and any branch of a Subsidiary Bank, as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1969), which is authorised to transact Government business as agent of the State Bank of India or any other agency appointed by the Reserve Bank of India.

"Reserve Bank" means the Reserve Bank of India.

1.6. "Book Transfer" denotes 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 usually represent liabilities and assets 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.

1.7. "Bonus" means payment made in addition to the prescribed pay or wages as a reward for specially good work or service or for out-turn of work in excess of a prescribed limit.

1.8. "Cash" includes legal tender coin, currency and Bank Notes, cheques payable on demand, Reserve Bank Government drafts, and demand drafts and also twenty paise revenue stamps.

Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are not treated as cash.

1.9. "Cash order" is a payment order issued by a Head Treasury on a Sub-Treasury under its jurisdiction, in favour of the person to whom the money is due or who is responsible for its disbursement and is payable in lump sum.

1.10. "Charged Expenditure" is the Expenditure which under various Articles of the Constitution of India has been declared as charged on the Consolidated Fund of the State, and as such is not subject to the vote of the Legislature.

1.11. "Class of Government employees" means—

- (1) all Government employees holding posts bearing the same designation in the same department or service, and
- (2) all Government employees holding posts which have been declared by the competent authority to be in a single class.

1.12. "Competent Authority" in relation to the exercise of any power means the Administrative Department concerned acting in consultation with the Department of Finance or any other authority to which the relevant powers may be delegated.

Department of Finance may prescribe cases in which its consent to the exercise or delegation of any power under these rules by the authorities specified may be considered to have been given.

Note.—List of authorities competent to exercise powers under these rules are detailed in Chapter XIX.

1.12-A. "Consolidated Fund of the State" is the fund into which all revenues received by the Government of the State, loans raised by the Government by the issue of treasury bills, loans or ways and means advances, and moneys received by that Government in repayment of loans, are credited and from which the expenditure of that State, when authorised by the appropriate Legislature, is met.

Note—All other public moneys received by or on behalf of the Government of Punjab, shall be credited to the "Public Account of the State of Punjab" (See rule 1.32 below).

1.13. "Contract" means any kind of undertaking, written or verbal, express or implied by a person, not being a Government employee, 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 work or the supply of materials.

1.14. "Contractor" means a person, syndicate or firm that has made a contract, but the use of this term is often restricted to contractors for the execution of works or for services in connection therewith.

1.15. "Controlling Officer" means a head of department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenue by the authorities subordinate to the department.

In relation to receipts and expenditure under any head of account, this term denotes Government employees designated as such in Appendix 'C' to the Punjab Budget Manual.

1.16. "Detailed Bill" is a bill setting forth the details of either contingent or travelling allowance expenditure, and is subject to countersignature by a controlling authority. It is marked "Not Payable At The Treasury" when it is prepared in support of a charge already drawn on an abstract bill

1.17. "Detailed Head" is a division of a minor head.

1.18 "Disbursing Officer" means in relation to expenditure under any head of account, a Government employee defined as such in rule 2.16 of the Punjab Budget Manual.

1.19. "Department of Finance" means the Department of Finance of the Government of Punjab.

1.20. "Financial year" means the year beginning on the 1st of April and ending on the 31st March following.

1.21. "Government" means any Administrative Department of the Government of Punjab.

1.22. "Grade" of Government employees means a sub-division, according to pay, of a class of Government employees.

1.23. "Head of Department" means in relation to receipts and expenditure, under any head of account, the authority shown as such in Appendix 'C' to the Punjab Budget Manual.

1.24. "Head of Office" means a Government employee defined as a Disbursing Officer in rule 2.16 of the Punjab Budget Manual or any other Gazetted Government employee declared to be the head of an office by competent authority.

Heads of Department have been authorised to declare any Gazetted Officer subordinate to them to be the head of an office for the purpose of these rules.

1.25. "Major Head" is a main unit of classification of revenue and expenditure in the Government accounts.

1.26. Omitted. (in the previous Edition)

1.27. "Minor Head" is a sub-division of Major Head.

1.28. "Non-recurring Expenditure" means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by instalments.

Note.—Sanction to any item of expenditure which is of a fixed recurring nature and does not vary periodically and which is chargeable to contingencies or to pay of establishment and which does not extend beyond the financial year or beyond six months within the financial year is deemed to be a sanction for non-recurring expenditure.

1.29. "Pre-Audit cheque" is a cheque issued by the Accountant-General or any Gazetted Government employee of the Indian Audit and Accounts Department in payment of a claim at the Headquarters of Government after audit.

Note. The provisions of this rule have been suspended for the present.

1.30. "Primary Units of Appropriation" is a portion of the supply under each minor head which is allotted to a prescribed subdivision of the head as representing one of the primary objects of the supply.

1.31. "Proposition Statement" is a statement setting forth the financial effect of the proposal involving the creation, alteration or abolition of posts on an establishment.

1.32. "Public Account of the State of Punjab" is the account into which all public moneys other than those which form a part of the Consolidated Fund of the State, received by/or on behalf of the State are credited and from which disbursements are made in accordance with the prescribed rules.

Note.—All moneys received by or deposited with any officer employed in connection with the affairs of the State in his capacity as such, other than revenues or public money raised or received by the Government of the State should also be paid into the "Public Account of the State".

1.33. "Re-appropriation" means the transfer of funds from one unit of appropriation to another such unit.

1.34. "Recurring Expenditure" means all expenditure which is not non-recurring.

1.35. "Secondary Units of Appropriation" are the divisions into which a primary unit of appropriation is divided for the purposes of financial control.

1.36. Omitted. (in the previous Edition)

1.37. "Subordinate Authority" means any authority subordinate to the Administrative Department of the Government.

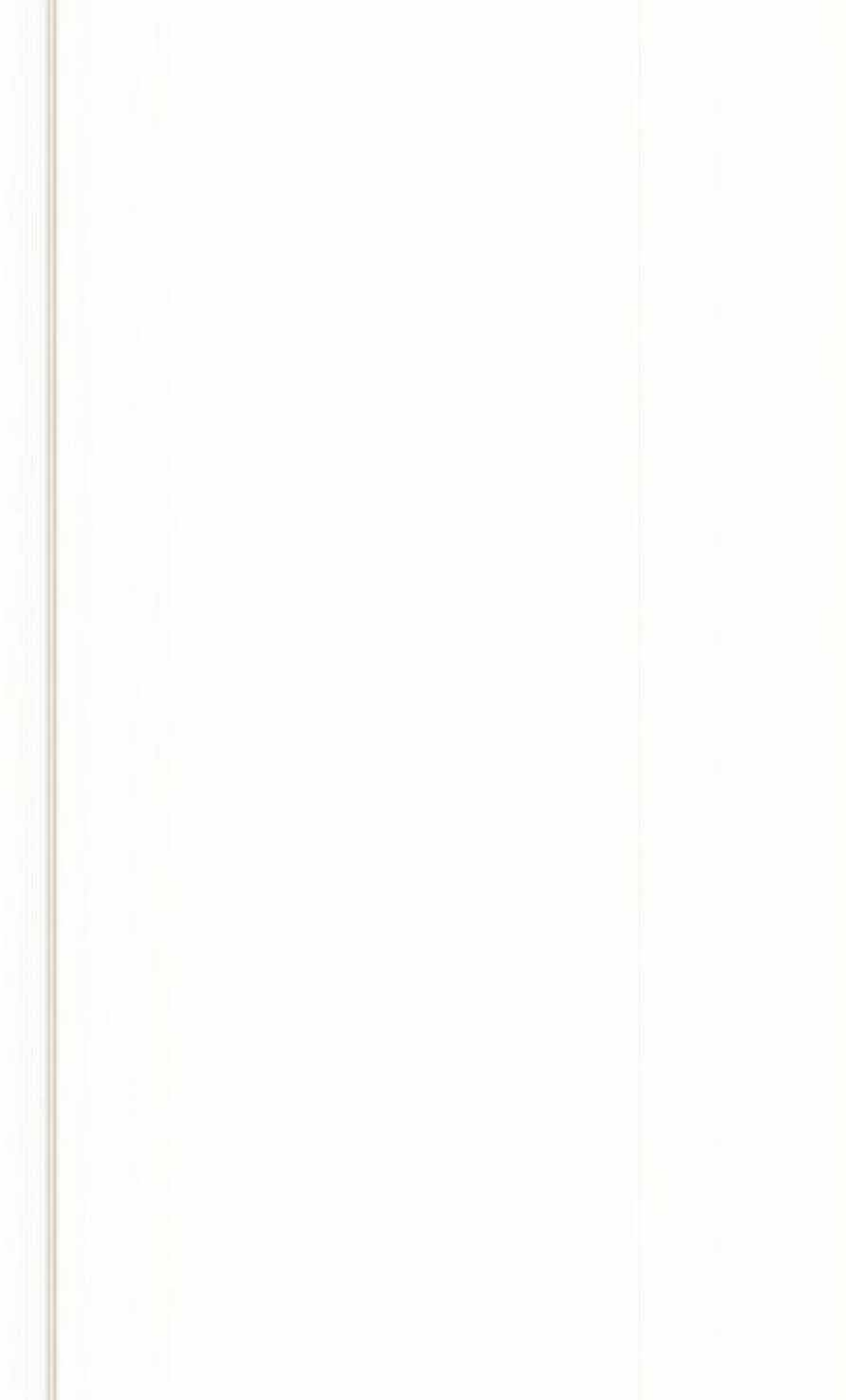
1.38. "Technical Sanction" is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.

Ordinarily such sanction can only be accorded by Government in the P.W.D. or by such authorities of the P.W.D. to whom the power has been delegated by Government.

1.39. "Treasury Rules" means the Punjab Treasury Rules as contained in Volume I of Punjab Financial Hand Book No. I.

1.40. "Voted Expenditure" is the expenditure other than "charged" which is subject to the vote of the Legislature.

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CHAPTER II—General Principles and Rules

I. HANDLING OF CASH AND RECORDING OF TRANSACTIONS CONNECTED THEREWITH

(i) GENERAL

2.1. (a) A person may tender moneys in payment of dues to Government either (a) to the concerned departmental officer by cheque, bank draft, postal order, or money order, or in cash, if the amount does not exceed one hundred rupees in each case or such higher amount as he may be authorised to receive, or (b) at the Treasury or the Bank.

*Provided that there shall be no limit for tendering cash for purchase of stamps at the counter of the Treasury or Sub-treasury.

(b) Every Government employee is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. The private cash or accounts of members of the office or department should not be mixed up with the public cash or accounts.

Note. 1.—All transactions involving the giving or taking of stores, other properties, rights, privileges, and concessions which have money values should be brought to account in some suitable form as soon as they occur.

Note. 2.—The procedure laid down in Subsidiary Treasury Rules 3.1 and 3.2 should be followed in the custody of cash.

A similar procedure should be followed in the case of bullion, jewellery and other valuables coming into the hands of Government employees in their official capacity. See also the Punjab Treasury Rules.

(c) In the departments which render accounts to the Accountant-General, the form in which such accounts are rendered and the form in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, are kept, are prescribed by the Comptroller and Auditor-General of India. Like-wise the outline of the system of accounts and the principles and methods of accounts (including classification of transactions in accounts) have been prescribed by the Comptroller and Auditor-General of India and the directions in respect thereof are contained in Chapters 2 and 3 of Account Code, Volume I.

(d) A Government employee supplied with funds for expenditure is responsible for their proper disposal. Such funds generally partake of the nature of amounts payable to the subordinate staff

*Vid e Notification No. 2(7)-OSD(F)-8/84, dated 18th September, 1981.

CHAPTER II—General Principles and Rules

I. HANDLING OF CASH AND RECORDING OF TRANSACTIONS CONNECTED THEREWITH

(i) GENERAL

2.1. (a) A person may tender moneys in payment of dues to Government either (a) to the concerned departmental officer by cheque, bank draft, postal order, or money order, or in cash, if the amount does not exceed one hundred rupees in each case or such higher amount as he may be authorised to receive, or (b) at the Treasury or the Bank.

*Provided that there shall be no limit for tendering cash for purchase of stamps at the counter of the Treasury or Sub-treasury.

(b) Every Government employee is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. The private cash or accounts of members of the office or department should not be mixed up with the public cash or accounts.

Note. 1.—All transactions involving the giving or taking of stores, other properties, rights, privileges, and concessions which have money values should be brought to account in some suitable form as soon as they occur.

Note. 2.—The procedure laid down in Subsidiary Treasury Rules 3.1 and 3.2 should be followed in the custody of cash.

A similar procedure should be followed in the case of bullion, jewellery and other valuables coming into the hands of Government employees in their official capacity. See also the Punjab Treasury Rules.

(c) In the departments which render accounts to the Accountant-General, the form in which such accounts are rendered and the form in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, are kept, are prescribed by the Comptroller and Auditor-General of India. Likewise the outline of the system of accounts and the principles and methods of accounts (including classification of transactions in accounts) have been prescribed by the Comptroller and Auditor-General of India and the directions in respect thereof are contained in Chapters 2 and 3 of Account Code, Volume I.

(d) A Government employee supplied with funds for expenditure is responsible for their proper disposal. Such funds generally partake of the nature of amounts payable to the subordinate staff

*Vid e Notification No. 2(7)-OSD(F)-8/8C84, dated 18th September, 1981.

on account of pay, allowances, etc., or to private persons or parties on account of contingent charges, other expenditure, refunds, etc. To discharge this responsibility the drawing officer should see that payments are made to the person or persons entitled to receive them and that undisbursed funds are either repaid into the treasury adjusted by short drawal in the next bill or bills and are not retained in his hand for a period longer than is absolutely necessary or is permissible under the rules. Thus—

(1) as regards pay, travelling allowances, etc., of the staff, the acquittance rolls or the office copies of the bills, as the case may be, should be duly signed by the payee (with a stamp where necessary) in token of their having received the amount ;

(2) as regards payments to private parties he should obtain for every payment (including repayment of money previously lodged with Government for whatever purpose) an acknowledgement of the payment setting forth full particulars of the claim. Where any particular form has been prescribed, it should be used as far as possible. The acknowledgement should always be taken at the time of payment and should be signed by the person by whom or on whose behalf the claim is put forward.

If a disbursing officer anticipates any difficulty in obtaining from the persons 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 acknowledgement 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 cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

Note.—The detailed instructions given in this book relating to (i) form, completion, examination and custody of sub-vouchers and acquittance rolls and (ii) defacement of sub-vouchers should be closely observed by all drawing officers in order to discharge effectively the responsibility enjoined by this rule. (Rule 6.2 of S.T.R.).

(ii) MAINTENANCE OF ACCOUNTS—CASH BOOK

2.2 All Government employees who are required to receive and handle cash, shall observe the following rules and or as may be prescribed by Government from time to time.

(i) Every officer receiving money on behalf of the Government should maintain a cash book in Form P.F.R.I.

Note.—The cash book should be bound in convenient volumes and the pages machine-numbered. Before bringing a cash book into use, the head of 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.

- (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.
- (iii) The cash book should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.
- (iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant-General. Such certificate must be signed by the head of the office who should invariably date the signature.

If, however, the head of the office is absent from headquarters at the end of a month, he may delegate the duty of verifying the cash balance to a Gazetted Government employee, or, if there is no Gazetted Government employee to his office Superintendent, Head Clerk or other similar ministerial official of corresponding rank ; but he should personally verify the cash balance on his return to headquarters.

Note 1.—Whenever, on the contents of the cash chest being counted, the balance as per cash book is found to be incorrect, it must, unless the error can be detected and set right at once under rule 2.39 be rectified forthwith by making the necessary receipt or payment entry in the cash book. "To cash found surplus in chest" or "By cash found deficient in chest". The administrative action to be taken on the occurrence of a deficiency and the report of the departmental superior must depend on the nature of each case.

Note 2.—During the absence of the head of office from headquarters the duty of attesting the cash book may be entrusted to another Gazetted Officer subordinate to him, or if there be no such Gazetted Officer under him to his office Superintendent, Head Clerk, or other official of corresponding rank, but on his return he should satisfy himself that there is no irregularity and in token of this check the head of office should sign the cash book immediately on return to headquarters.

- (v) When the Government money in the custody of a 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 Receipts 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. By the 15th of every month, he should obtain from the Treasury a consolidated receipt for all remittances made during the previous month, which should be compared with the postings in the cash book.

Note.—The consolidated treasury receipts furnished by the Accountant-General should be sent to the head of the office or a Gazetted Officer nominated by him by name and he should watch for the same. The head of the office should also arrange that such letters are really opened by himself or by the officer nominated by him.

- (vi) An erasure or over-writing of any entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.
- (vii) A Government officer who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books pertaining to the public account of the State.
- (viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ a Class IV employee for this purpose, a man of some length of service and proved trustworthiness should only be selected and, in all cases, when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

Note.—The duties imposed by clauses (ii) to (vi) of this rule on the head of office may be entrusted to a subordinate gazetted officer nominated by the head of the office for the purpose.

2.3. The counting should be made on the 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 disbursement is made on that date.

Note 1.—The periodical verification of cash in Government treasuries and sub-treasuries governed by the rules in the Punjab Treasury Rules.

Note 2.—Cash drawn on pay, travelling allowance and contingent bills of establishment and undischarged balances thereof should not be mixed with the permanent advance in the case of civil departments and the regular cash balance of the Department of Public Works.

Note 3.—In offices having more than one chest, the actual balance of cash in each chest should be counted simultaneously. In the case of subordinate offices at outstations the head of office or any other Gazetted Government employee named by him will count it wherever he may visit them and will record a note in the cash book, showing the date of examination and the amount (in words) found.

2.4. At the close of the day while signing the cash book, the head of the office should see that the departmental receipts collected during

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PART II

GENERAL PRINCIPLES AND RULES

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the day, the utilization of which towards expenditure is strictly prohibited under the Punjab Treasury Rules are credited into the treasury on the same day or on the morning of the next day at the latest and that there is a corresponding entry on the payment side of the cash book.

Note.—The consolidated treasury receipts furnished by the Treasury Officers, should be sent to the head of the Office or a Gazetted Officer nominated by him by name and he should watch for the same. The head of the office should also arrange that such letters are really opened by him.

2.5. When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount 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.

For Department of Public Works cheques, see also Article 78 of Account Code, Volume III.

2.6. 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.

2.7. If a Government employee, who is not in charge of a cash book, receives money on behalf of Government at exceptional times, he should not mix it up with the imprest or any other cash in his charge, but pay or remit it, at the earliest opportunity, to the nearest Government employee having a cash book or direct to a treasury. The acknowledgement of the treasury (with an intimation of the full particulars of the receipt including the date of its realisation) should be forwarded immediately to the next superior officer having a cash book, to enable him to make the necessary entries therein. The record of the transactions will be in the correspondence and not in the imprest or other cash account of the receiving officer.

II. PERMANENT ADVANCES AND IMPREST ACCOUNTS

2.8. Government Officers who have to make payment for contingent expenditure or for refunds of revenues in cases where moneys on account of revenue were received and credited to Government account by them should, at the request of the refundee(s), make payment of such claims as are upto Rs. 50 from out of the permanent advances or imprests which they may be permitted to hold under the order of competent authority subject to recoupment on presentation of contingent bill. The grant of permanent advances or imprest is subject to the following rules :—

- (1) The amount of advances will be fixed by the Administrative Departments up to the amount advised by the Accountant-General.

- (2) Heads of Departments, Commissioners of Divisions and Deputy Commissioners may, unless a competent authority otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised as appropriate by the Accountant-General. The permanent advances for the offices of the Heads of Departments, Commissioners of Divisions and Deputy Commissioners, must, however, be sanctioned by the next superior administrative authority or other competent authority.
- (3) Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through Accountant-General who will advise as to the appropriate amount of the advance. In cases falling under sub-clauses (1) and (2) above, if there is any difference of opinion between the Accountant-General and the sanctioning authority on this point, the matter should be referred for the order of the competent authority.

Note.—The applications for permanent advances should be accompanied by a statement showing month by month for the preceding 12 months, the amounts of contingent bills cashed, with classified details of items of expenditure.

- (4) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.
- (5) These advances should not be multiplied unnecessarily. A Government employee's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums, he should rather spare a small portion of his own advance for their use then apply for separate advances for them, taking acknowledgements from them in the same way as he himself furnishes to the Accountant-General and retaining them in his office.
- (6) The advance is intended to provide, on the responsibility of the Government employee 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 class IV employee is required to travel by rail, his fare must, sometimes, necessarily be advanced from this amount.

Note. 1. See also note 9 below clause (a) of rule 10.25.

Note. 2. Advances may be made of the actual railway fare or/and road mileage out of the permanent advance to all non-Gazetted employees of the Police Department, but such advances and their repayment need not appear in Government accounts. 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 out of the amounts drawn from the treasury of such travelling allowance bills.

Note. 3. See also note 2 below Rule 2.3.

- (7) In the case of transfer of charges and yearly on the fifteenth day of April, each officer in whose favour a permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for by himself as on the thirty-first day of March preceding, to the Head of Department or the Controlling Officer, as the case may be, and the said authority shall maintain suitable record to watch receipt of such acknowledgements.

2.9. The holder of a permanent advance, or an imprest, is responsible for the safe custody of the money placed in his hands, and he must at all times be ready to account for the total amount of the money in vouchers or in cash.

Note. Neither the permanent imprest which is intended for meeting urgent expenditure before funds can be drawn from the treasury against regular bills nor other Government money awaiting disbursement are available for temporary accommodation of any officer for private purposes. It is, therefore, imperative that Government money should not be mixed up in any way, with moneys which do not belong to Government.

III. PAYMENTS

(a) GENERAL PRINCIPLES AND RESTRICTIONS RELATING TO EXPENDITURE

2.10. (a) Every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following :—

- (1) Every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) The expenditure should not be *prima facie* more than the occasion demands.
- (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

- (5) Government revenues should not be utilised for the benefit of a particular person or section of the community unless—
- (i) the amount of expenditure involved is insignificant, or
 - (ii) a claim for the amount could be enforced in a court of law, or
 - (iii) the expenditure is in pursuance of a recognised policy or custom.
- (6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
- (7) The amount of allowances, such as travelling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.
- (b) In addition to compliance with the canons of financial propriety enunciated above, the authorities incurring expenditure should further see—
- (1) that special or general sanction of the competent authority for the expenditure exists [*vide* rule 17.2(1) and 17.6(b)];
 - (2) that necessary funds to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorised cases [*vide* rule 17.2(2), 17.6(a) and 17.13 to 17.15] ;
 - (3) that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year ; that money indisputably payable should not, as far as possible, be left unpaid ; and that all inevitable payments are ascertained and liquidated at the earliest possible date ;
 - (4) that money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary ;
 - (5) that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

(b) DRAWAL OF MONEY FROM THE TREASURY**(i) Bills.****2.11. Omitted.*****Cheques.**

2.12. All payments, which Government employees authorised to draw cheques, have to make, should, as far as possible, be made by Cheques, but *see* also rule 2.15.

2.13. Omitted.*

2.14. 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 disbursements 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. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized.

Note. 2. Whenever a cheque is drawn, and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.

Note. 3. For payment to contractors through their bankers, *see* note 2 to Subsidiary Treasury Rule 4.3.

Note. 4. Cheques issued against Letters of Credit, Assignments may be encashed at the Bank direct, i.e., without the intervention of the Treasury Officer if approved by the Department of Finance.

2.15. As a general rule, cheques shall not be issued for sums less than Rs. 100 unless it is permissible under the provisions of any law or a rule having the force of law for the disbursement of these and other charges which naturally are paid in cash, e.g. the wages of labourers and of establishment charged directly to works, and value-payable postage, etc., it is permissible to draw money from time to time from the treasury by cheques to replenish the cash chest. Whether there be a guard or not, disbursing officers must draw cheques for the minimum of cash actually required to meet current disbursements, and if it is found at any time that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days, if the treasury is not situated at an inconvenient distance, the surplus should be returned into the nearest treasury.

Provided that in cases where payment by cheques has been introduced by the State Government in the treasuries or sub-treasuries, all payments of Rs. 10 or less will be made in cash out of the imprest and payments exceeding Rs. 10 shall be made by cheque(s).

*Please refer to the Punjab Treasury Rules.

2.16. Cheques remain current for *three* months only after the month of issue. Thus a cheque bearing date and time in January is payable at any time up to 30th April. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within the period specified above, it may be received back by the drawer who should destroy it and issue 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 that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book. See also Article 264 of Account Code, Volume III, in respect of cheques of the Department of Forest.

2.17. When it is necessary to cancel a cheque, the cancelment 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 must promptly request the Treasury Officer to stop payment of the cheque (*See* rule 2.18) and, on ascertaining that payment has been stopped, shall write back the entry in his cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank or Treasury" column. A counter reference should be given in the cash book, against the original, to the second entry of the cheque. A cheque remaining unpaid for any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner. See also Article 262 of Account Code, Volume III, in respect of cheques of the Department of Forest.

2.18. (i) If a Drawing Officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate in the following form :—

Certified that cheque No. _____ dated _____ for Rs. _____ reported by (the Drawing Officer) to have been drawn by him on this treasury in favour of _____ has not been paid, and will not be paid if presented hereafter.

_____ Treasury.

The

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Treasury Officer.

(ii) 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.

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

In respect of cheques of the Department of Forest see also Article 263 of Account Code, Volume III.

2.19. If a cheque is issued by Government 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 in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

The rule applies *mutatis mutandis* to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of Subsidiary Treasury Rule 2.5.

Note 1. The provisions of clause (b) above apply *mutatis mutandis* to payment by Government by postal money order or by any other recognised mode of remitting money by post.

Note 2. Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable.

VOUCHERS FOR DEPARTMENTAL PAYMENTS.

2.20. As a general rule, every payment, including re-payment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification in the accounts. As far as possible, the particular form of voucher applicable to the 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 should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the disbursing officer.

Note. See also sub-rule 2 to Subsidiary Treasury Rule 6.2.

2.21. Omitted.*

2.22. (1) to (3). Omitted.*

- (4) Whenever one cheque is written in favour of a person in payment of two or more of his bills, a separate stamped acknowledgement for each bill need not be taken

*Please refer to the Punjab Treasury Rules.

(5) Omitted. *

(6) Omitted. *

2.23 Omitted. *

2.24 Omitted. *

ARREAR CLAIMS

2.25. (a) No claim against the Government not preferred within a year of their becoming due can be presented without an authority from the Accountant-General. This rule does not apply to the payments of claims on account of pensions which are regulated by rule 2.28 below, nor the payments made by Forest Disbursing Officers which are governed by Special Rules.

Exception.—Notwithstanding any thing contained in clause (a) of this rule, any petty claim other than Travelling Allowance claims upto the monetary limit of Rs. 200 which are over one year old but not more than three years old may be paid by the disbursing officers without an authority from Accountant General, Punjab.

Note.—Claims of Government against Railways for overcharges and claims of Railways against Government departments for undercharges will be recognised and admitted, if the claims are preferred within six months.

(i) in the case of cash payments from the date of payment ;

(ii) in the case of warrants or credit notes from the date of presentation of bill by the Railway Administration ; and

(iii) in the case of goods or animals booked for carriage by Railways, as laid down in section 78-B of the Indian Railway Act, 1890.

Explanation.—The terms 'overcharges' and 'under-charges' 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'.

(b) Claims of Government employees, whether gazetted or not, to arrears of pay or allowances or to increments or in respect of any under-payment or by public prosecutors in respect of fees or allowances, which have been allowed to remain in abeyance for a period exceeding 18 months cannot be investigated by the Accountant-General except under the special orders of the authority, which appoints the Government employee by whom the claim is made. Investigation of claims of more than six years old should, however, be referred to the Government for orders.

In the case of P.W.D., Irrigation Branch, the powers vested in the Government as appointing authority or otherwise shall be exercised by the Chief Engineers, Irrigation Branch.

Note 1.—The provisions of this sub-rule are subject to restrictions contained in sub-rules (f) and (g) below ; and

Note 2.—Delays in payment are opposed to all rules, and are highly inconvenient, and objectionable, and when not satisfactorily explained, shall be brought to the notice of the head of the department concerned. So all heads of offices should realise the necessity of securing the punctual and prompt submission of claims against Government and prompt disposal of correspondence on the subject among their subordinates. The delays between the first presentation of a bill and its payment should always be avoided.

*Please refer to the Punjab Treasury Rules.

(c) Where claims are made on account of arrears of pay, etc., which for any reason have remained undrawn for more than eighteen months, the authority permitting the investigation of claim shall communicate the reason for the delay to the Accountant-General who will inform the Department of Finance of any case where sufficient justification has not been adduced for the investigation of the claim.

(d) In the case of claims which are more than one month old, the preferring officer shall state in the bill the reason for the delay.

(e) The right of a Government employee to travelling allowance including daily allowance, is forfeited or deemed to have been relinquished if the claim for it is not preferred within the one year from the date on which it become due.

Note.—If the travelling allowance is not preferred by the Administrative authority concerned for payment within one year from the date of its becoming due, it shall not be paid unless the reasons for delay are investigated in detail by the authority competent to sanction investigation of the claims under clause (g) and a specific sanction is issued by it. If the investigation shows that the claim could not be preferred in time due to administrative delay without adequate and cogent reasons, suitable action may be taken against the officer(s) concerned so that such delays do not recur in future.

(f) Claims against Government which are barred by time under any provisions contained in section 3 read with the First Schedule of the Indian Limitation Act of 1908 or under any other provision of law relating to limitation should ordinarily be refused and no claim on account of such a time-barred item should be paid without the sanction of Government. The onus is upon the claimant to establish a claim to special treatment for a time-barred item, and it is the duty of the authority against which such a claim is made to refuse the claim until a case for other treatment is made out. All time-barred petty claims are to be rejected forthwith and only important claims of this nature considered.

It is the duty of the authority against which a claim is made, to consider, in the first instance, the question of time-bar before submitting it to the Accountant-General for issue of authority for payment. The Department concerned will refuse payment of all claims found to be time-barred until the sanction of Government has been obtained.

(g) All petty claims of Government employees more than three years old, other than those effecting their pension, and all such claims for whose delayed submission, an adequate explanation is not forthcoming, should be rejected forthwith. In considering old claims recommended for sanction, the authority concerned will also take into account that it is normally not possible owing to limited period of preservation of records to audit claims more than six years old.

Claims under this clause should be referred to Government in the Administrative Department concerned. Before according sanction, the

Administrative Department will see that adequate reasons are forthcoming for the delay in preferring the claim, and such reasons are recorded in writing ; and it has been certified by the Drawing and Disbursing Officer concerned that the claim has been verified from the available records and that it has not been paid previously.

(h) The authority competent to authorise the investigation of a belated claim should be told why the claim was not submitted when it became due. In respect of non-Gazetted Government employees whose pay and allowances, are drawn on the establishment bills by the Heads of offices, the responsibility for making claims rests with the latter, and they should invariably see that all claims are presented within one year of their falling due.

Explanations—(1) A claim presented for payment 6 months or more after the date of pre-audit by the Accountant-General will again require the sanction of the Accountant-General for its payment.

(2) The mere entering a claim for leave salary in an establishment bill and withholding it for subsequent payment is not claiming it within the meaning of rule 2.25(a).

(3) The one year's limit referred to in clauses (a) and (e) of this rule should be reckoned in the case of travelling allowance bills from the date of return to headquarters or from the first of the following month if the tour continues over that date; in the case of officiating pay from the date of receipt of the order sanctioning the promotion of the officiating pay is due for a past completed month or months, otherwise from the following pay day ; in the case of leave salary from the date of the order granting the leave and in other cases from the date on which a claim became due to the date of its presentation at the treasury. In any case, however, in which an allowance has been claimed but in consequence of some objection taken, payment has been delayed, the Treasury Officer will not refuse to pay such bill if, when the objection is satisfied, the claim happens to have become more than one year old.

(4) The time limits prescribed in clauses (a) and (b) should be calculated from the date on which the charge becomes payable. In the case of sanction accorded with retrospective effect, the charge does not become payable before it is sanctioned. The time-limit should, therefore, be calculated from the date of sanction and not the date from which the sanction takes effect.

2.26. Omitted *

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

Note.—Periodical increments of pay are not increases to pay within the meaning of this rule.

2.28. Omitted. *

Note.—For endorsing Cheques and bills, the relevant provisions of the Punjab Treasury Rules are to be observed.

2.28-A. All cheques, bills, etc., preferable at a treasury for payment being non-negotiable instruments, can be endorsed only once in favour of the specific person/specific party to whom the money is to be paid ;

Provided that :—

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

*Please refer to the Punjab Treasury Rules.

(2) In the case of a contingent bill which has been endorsed in favour of a private individual/firm of suppliers, etc. under sub-rule (1) of Rule 4.50 of Subsidiary Treasury Rules the firm etc., can re-endorse to its bankers or to a messenger for collection only, and the banker can in turn endorse it to a messenger or an agent for collection only. Thus, in all, three endorsements are permissible in such cases provided that of three one is to be payee's banker and one is to a messenger or agent for collection only, and

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

Explanation :—In this Rule a 'banker' includes a Post Office Savings Bank and an 'agent' means any Bank, including Post Office Saving Bank acting as a collecting agency for and on behalf of the payee's bankers.

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

(c) CHECKING OF CHARGES AND AUDIT OBJECTIONS

2.29. Every charge comes up for audit or disposal by the Accountant-General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the Government employee concerned ; and, if anything more is due (unless the amount be insignificant) informs the Government employee accordingly, leaving him to prefer the additional claim or not as he thinks proper.

2.30. Every Government employees must attend promptly to all objections and orders communicated to him by the Accountant-General, either direct or through the Treasury Office by letters, audit memoranda, objection statements, etc. and return the audit memoranda or reply to objection within a fortnight, or send a letter explaining the causes of delay.

Note 1.—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

Note 2.—See also Rule 6.1 of Subsidiary Treasury Rules.

RESPONSIBILITY FOR OVERCHARGES

2.31. (a) A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. He should, therefore, make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in

financial procession at which leakage is likely to occur such as the stage at which money has been drawn from the Treasury and is lying undisbursed with a subordinate officials. To minimise the length of time during which the leakage occurs, and the amount of money lying undisbursed should be one of his first cares. [See also Subsidiary Treasury Rule 6.2.]

With a view to enable the head of office to see that all amounts drawn from the treasury have been entered in the Cash Book he should obtain from the Treasury Officer by the 15th of every month a list of all bills drawn by him during the previous month and trace all the amount in the cash book.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers and which brings them under liability to make good any loss arising from their culpable negligence also. [See rule 8.26 also.]

Controlling Officers for their part should regard it as an important part of their duties to inspect the offices of their subordinates and to see to what extent the financial control is a real thing. In particular, where periodical inspections are required by the rule they should be invariably made. Before countersigning bills for expenditure submitted by subordinate officers, they should see whether the expenditure was really necessary the rates charged are not extravagant, and the payments have been properly vouched for and are covered by budget appropriation.

(c) Omitted. *

(d) The responsibility for an overcharge shall rest primarily with the drawer of the bill, and it is only in the event of culpable negligence on the part of controlling officer or of the Treasury Officer, that the question of recovery from either of them may be considered.

IV. CONTROL OVER ACCOUNTS

2.32. (a) It is not sufficient that a Government employee's accounts should be correct to his own satisfaction. He has to satisfy not only himself, but also the Accountant-General, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. (See also rules 6.2 and 6.3 of Punjab Subsidiary Treasury Rules). It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law.

*Please refer to the Punjab Treasury Rules.

(b) The responsibilities of disbursing officers, controlling officers and heads of departments in regard to the control over expenditure incurred against the grants allotted to them are laid down in paragraph 12.3 et seq of the Punjab Budget Manual and in Appendices D, E and F *ibid* (For Public Works Department, see also paragraphs 1.47 and 1.52 of the Public Works Department Code.)

INTERNAL CHECK AGAINST IRREGULARITIES, WASTE AND FRAUD

2.32-A. In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling Officer must satisfy himself not only that adequate provisions exist within the departmental organisation for system at internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

V. DEFALCATIONS AND LOSSES AND REMISSIONS OF AND ABANDONMENT OF CLAIMS TO REVENUE

(i) RESPONSIBILITY FOR LOSSES SUSTAINED THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS

2.33. Every Government employee 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 employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence. [See rule 2.10(a)(1)]. A memorandum regarding (1) general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals, (2) the procedure to be followed in prosecutions in respect of the embezzlement of Government money, and (3) the procedure to be observed for conducting departmental enquiry, is given in Appendix 1 to these rules.

(ii) REPORT TO ACCOUNTANT GENERAL AND DEPARTMENTAL SUPERIOR AUTHORITY

2.34. The instructions for reporting to the Accountant-General, defalcations and losses, and remission of and abandonment of claims to, revenue (*vide* rule 4.6) are contained in annexure B to this Chapter. The directions issued by the Comptroller and Auditor-General of India regulating the exhibition of losses in Government accounts are given in Chapter 6 of Account Code, Volume I.

2.35. (1) The preliminary report prescribed by the rules in annexure B to this Chapter notifying the occurrence of a defalcation, or loss of public money in a treasury should be submitted by the Deputy Commissioner concerned to :—

- (i) the Accountant-General direct ;
- (ii) the Government, unless the case is un-important ; and
- (iii) the Head of the Department through the controlling officer.

With regard to the final complete report which is also required by the orders, the Deputy Commissioner should submit his report to the controlling officer who will forward it to the Accountant-General, for submission to Government through the Head of the Department.

(2) Losses occurring in offices, as soon as they occur or come to notice should be at once reported, through the immediate departmental superior of the Government employee reporting the loss, to the Head of the Department concerned, with statement of the steps taken in the matter. When the matter has been fully enquired 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 report on a loss occurring in the office of a Head of a Department may be submitted direct to Government. It is always open to a Head of a Department to obtain the advice or opinion of the Accountant-General on any loss occurring in his own office or in any office under his control if it is likely to be of use in preventing their occurrence in future.

(3) Omitted. *

(4) In regard to any loss of money belonging to a municipality, small town committee or notified area, it should be reported by the President or the Executive Officer, where such an officer has been appointed, direct to the Deputy Commissioner and to the Examiner, Local Fund Accounts. Intimation may also be sent at the discretion of the Deputy Commissioner to the Commissioner of the Division who shall, if he deems it necessary, submit a complete report to Government showing the total sum of money misappropriated, the method in which the embezzlement was effected and the steps taken to recover the money and punish the offenders.

Losses occurring in the Funds of Zila Parishad should be reported by the Chairman to the Examiner, Local Fund Accounts, and also through the Deputy Commissioner to the Commissioner.

* Please refer to the Punjab Treasury Rules.

VI. INTER-GOVERNMENT AND INTER-DEPARTMENTAL TRANSACTIONS

(i) INTER-GOVERNMENT TRANSACTIONS

2.36. (1) Subject to the relevant provisions of the Constitution and of the order issued thereunder by the President of India, adjustments in respect of financial transactions with the Union, or other State Government will unless otherwise provided for, be made in such manner and to such extent as may be mutually agreed upon between the Punjab Government and the Union Government or the State Government concerned.

(2) As per agreement between the Government of India and all the State Governments, -

- (a) no monetary settlement will be necessary in cases of transactions on account of supplies made or services rendered by one Government to another, the claims of which do not exceed one thousand rupees in each case;

Provided that irrespective of the amount involved monetary settlement shall always be made in the claims relating to commercial departments or undertakings of a Government, which are required to work to a financial result, for services rendered or supplies made to or by them.

- (b) for transactions above the limit of one thousand rupees and where the supplies and services are to be paid for irrespective of any monetary limit, the Government to which the supplies are made or services are rendered shall make the settlement through cheques or bank drafts.

- (c) the monetary settlements between the State Governments, and between the State Government and the Central Government and between the State Government and the Union Territory Administration shall be made by adopting the following procedure:—

- (i) the concerned officer of the State Government to whom supplies are made or services are rendered would present a bill at the treasury for the cost of services or supplies alongwith the accepted invoice and a requisition for a bank draft in favour of the concerned officer of the Government which has made supplies or has rendered services, and would remit the bank draft so obtained to the latter who will present it at the treasury for encashment of credit to the proper head of account.

- (ii) the concerned Department of the Central Government or the Union Territory Administration which has received the supplies or to which the services have been rendered would present a bill alongwith the accepted invoice to the concerned Accounts Officer and the latter would make payment by cheque or bank draft drawn in favour of the officer concerned of the State Government making the supplies or rendering the services, in settlement of its claim.

Exception.—This sub-rule will not apply to payments made to suppliers for the supplies arranged by the Department of supplies in the Ministry of Supply and Rehabilitation or purchase made by a State Government through the Directorate General Supplies and Disposals in regard to which separate procedure prescribed by the Government of India will continue to be adopted.

Note.—Incidence of charges, viz. leave salary, pension, etc., arising out of inter-governmental deputation of individual Government employees would continue to be regulated by the rules laid down in Appendix 3-B to Account Code, Volume I as reproduced in Appendix 3 of the Punjab Financial Rules, Volume II. (Previously it was note 2)

(ii) ADJUSTMENTS WITH FOREIGN GOVERNMENTS, OUTSIDE BODIES, ETC.

2.37. Payment must be required in all cases in respect of services rendered to any Foreign Government, or non-Government body or institution, or to a separate fund constituted as such either inside or outside the Public Account, unless Government by general or special order, gives directions to the contrary. Relief in respect of payment for services rendered or supplies made to any outside body or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

(iii) INTER-DEPARTMENTAL ADJUSTMENT

2.38. (1) The conditions under which a department of Government may make charge for services rendered or articles supplied by it and the procedure to be observed for the settlement of such charges are regulated by the directions referred to in Appendix 3 of the Punjab Financial Rules, Volume II.

(2) Except in regard to transactions affecting the accounts of commercial departments and undertakings or allocation to capital heads, adjustments between different departments of Government should be restricted to the narrowest limits. Such adjustments, when they are essential should, as far as possible, be based on lump sum figures fixed for a period of three years with reference to some suitable formula easy of application and maintained for a series of years. Elaborate or meticulous calculations should also be avoided as a general rule.

Note.—1. Under the directions contained in Account Code, Volume IV, inter-departmental and other adjustments are not to be made in the accounts of the past year if those could not have been reasonably anticipated in time before funds being obtained from the proper authority. In all cases, where an adjustment could have been reasonably anticipated, as for example recurring payments to another Government or department and payments which, though not fixed amount are of fixed character, etc. the Accountant-General will automatically make the adjustments in the accounts before they are closed. The onus of proving that the adjustment could not have been reasonably anticipated, should lie with the controlling officer.

Note.—2.—The provisions of rule 2.36 apply *mutatis mutandis* to transactions between commercial and non-commercial departments as they apply to transactions between Union and State Governments.

Note.—3.—For other transactions of the Government involving fractions of a rupee, the provisions of rule 4.10 S.F.R. will be observed.

VII. MISCELLANEOUS RULES AND ORDERS

(i) ERASURES, OVERWRITINGS AND CORRECTIONS

2.39. The instructions given in the Punjab Subsidiary Treasury Rule 4.11 regarding erasures and overwritings in vouchers apply *mutatis mutandis* to erasures and overwritings in accounts, registers, cash books, schedules, etc.

Note.—The detailed procedure to be followed in the correction of errors in accounts of the Public Works and Forest Departments is laid down in Account Code, Volume III.

(ii) ISSUE OF DUPLICATES OR COPIES OF DOCUMENTS

2.40. The provisions of sub-rule 6 below Subsidiary Treasury Rule 2.8 apply *mutatis mutandis* in respect of the issue of duplicates of copies of receipts granted for money received or duplicates or copies of bills and other documents for the money paid by Government employees in general.

In the case of a bill passed by the Drawing Officer/Controlling Officer for presentation at a treasury but lost either before payment or before presentation at the treasury, the Government Officer who drew the original bill shall ascertain from the treasury that payment has not been made on it before the issues a duplicate thereof.

(iii) SIGNING OF SANCTIONS ETC.

2.41. All letters or orders, sanctioning expenditure, appointments, etc., must be signed by the sanctioning authority personally or by a Gazetted Government employee authorised to sign for him. Similarly 'copies' of sanctions signed by a non-Gazetted Government employee are not sufficient for audit purposes and will be returned for authentication by a Gazetted Government employee.

(iv) PROHIBITION REGARDING SENDING OF COMMUNICATIONS AT PUBLIC EXPENSE

2.42. (a) All references by Government employees on personal matters, such as leave, leave salary, pay, increments, funds, subscriptions,

house-rent, posting etc., must be submitted in covers stamped with ordinary postage and not with service postage stamps. This rule applies only to the letters of Government employees regarding their own personal matters. When, however, references are forwarded officially by a superior officer the letter should be treated like any other official communication.

(b) All telegraphic messages regarding personal matters referred to in clause (a) above or other analogous matters must be paid for by the persons sending them. When a telegraphic reply is required on any such matter the reply should always be pre-paid.

(c) This rule applies also to the use of telephone for trunk calls.

(d) When it comes to the notice of audit that a letter, telegram or trunk-call has been made at Government expense instead of at the expense of the officer concerned recovery should be made from the next pay bill of the officer who should be informed of the reasons for the recovery. If the officer wishes to object to the recovery, he must take up the matter with the Accountant-General through his controlling officer, who may, if he desires, obtain the orders of Government through the Head of the Department.

(v) CALL OF VOUCHERS FROM AUDIT OFFICE

2.43. Vouchers once received in the Accounts Office will not be returned except for very cogent reasons. Accordingly, when application is made for the return of any vouchers, the reasons for the request should invariably be stated.

(vi) GENERAL RULES AND PRINCIPLES RELATING TO CONTRACTS

2.44. (a) General rules and principles for the guidance of authorities who have to enter into contracts or agreements involving expenditure from State revenues have been given in Appendix 4.

(b) The authorities who are empowered to execute deeds, contracts and other instruments on behalf of the Governor of Punjab are contained in the list issued by the Home Department in their Notification No. SO. 157/Const/Art. 299/65, dated 7th July, 1965, as amended from time to time.

Note.—No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the Department of Finance if expenditure of money or abandonment of revenue is involved thereby for which previous consultations of the Department of Finance is required.

(vii) **GRANTS OF LAND ASSIGNMENTS OF REVENUE
AND OTHER CONCESSIONS, ETC.**

2.45. No grant of land or assignment of revenue, or concessions, grant, lease or licence of mineral or forest rights or right to water powers, or any easement, or privilege in respect of such concessions may be authorised or relinquishment of revenue allowed except with the sanction of the competent authority.

Supplementary instructions in regard to agreements relating to these matters are contained in Appendix 4.

(viii) **RECOVERY OF MONEY DUE TO GOVERNMENT
FROM THE AMOUNT STANDING TO CREDIT
IN A PROVIDENT FUND ACCOUNT OF A
GOVERNMENT EMPLOYEE**

2.46. The amounts at credit of subscribers, compulsory or optional, to a Provident Fund, are under section 2(a) of the Provident Fund Act, 1925 compulsory deposits and are therefore, protected from attachment by a court of law under section 3 *ibid.* Claims by Government are not, therefore, compulsorily and without the subscriber's consent recoverable from the balance at his credit.

(ix) **CLAIMS AGAINST THE RAILWAY FOR GOODS LOST
IN TRANSIT**

2.47. The following instructions apply in respect to claims against the Railway for goods lost in transit :—

- (1) Such cases are governed by section 91 of the Contract Act. When the buyer orders goods from the seller, delivery to the Railway by the seller has the same effect as delivery to the buyer, provided that the delivery has been made in the manner laid down by the Railway Rules and the consignor is absolved from liability as soon as he has made delivery in such a way that the Railway is responsible to the consignee. On the other hand, disregard of Railway rules such as those dealing with declaring the nature of the goods will clear the Railway of all liability and in such a case, delivery to the Railways does not amount to delivery to the consignee. It follows that if the delivery is made in such a way that the Railway is responsible to the consignee, it is for the consignee to see the Railway in case of loss. If this has not been done then the consignor must sue. In the former case the consignee is liable for the price of the goods, in the latter case, he is not.

- (2) It is open to a buyer to contract with the seller that the price of the goods is not payable until the goods have been received and examined, and the stipulation to this effect should normally be made in all cases where Government is the consignee. Payments prior to verification of quantity and quality of materials should be resorted to in very exceptional cases only, and then only with an agreement beforehand to ensure Government against all losses in event of the goods received being short and defective. Such payments are to be classed as advances. Such contracts between buyer and seller do not, however, affect the Railway or the question who is the proper person to sue Railway in case of loss.
- (3) It is immaterial as regards the question who is to sue Railway in case of loss in transit, whether the goods are consigned at owner's risk or railway risk. In either case, the consignee has to sue, but if he has instructed the consignor to book at Railway risk and the latter has booked at owner's risk then the consignee will have a further remedy, i.e., one against the consignee as well as one against the Railway; he can sue the consignor for the amount which the Railway has succeeded in escaping from the necessity of paying in virtue of the "owner's risk" contract.
- (4) It follows from the above principles that when the Government is the consignor great care should be exercised to ensure compliance with—
- (a) Railway requirements ; and
 - (b) requirements of the consignee as to class of risk note.

(X) DESTRUCTION OF ACCOUNTS RECORDS

2.48 The rules regarding the destruction of records appertaining to the accounts audited by Indian Audit Department are contained in Appendix 5 to these rules. The period will reckon from the termination of the complete years to which the records pertain.

Note. For instructions regarding the destruction of records in the Department of Public Works see paragraph 1.159 of the Public Works Department Code.

2.49 Cancelled. (in previous Edition)

(XI) SYSTEM OF NUMERATION

2.50 In all official documents number should invariably be marked off as follows—

- (1) In case of rupees—according to the Indian system of numeration, that is, after ten thousands, in lakhs, crores etc.
- (2) In other cases, according to the English system of numeration, that is, after ten thousands, in hundreds thousands, millions, etc.

ANNEXURE A

Cancelled (in previous Edition)

ANNEXURE B

(Referred to in Rule 2,34)

(i) INSTRUCTIONS FOR REPORTING TO THE ACCOUNTANT-GENERAL DEFALCATIONS, LOSSES, REMISSIONS AND ABANDONMENT OF CLAIMS TO REVENUE, ETC.

LOSSES

With the exceptions noted below, any loss of public money, departmental revenue or receipts stamps, opium, stores or other property held by or on behalf of Government caused by defalcation or otherwise which is discovered in a treasury or other office or department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant-General, even when such loss has been made good by the party responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends 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. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated further a complete report should be submitted about the nature and extent of the loss, showing the error or neglect of the rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such a report does not debar the local authorities from taking any further action which may be deemed necessary.

(2) If the irregularity be detected by Audit in the first instance then Accountant-General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well.

Exception. Petty cases, that is, cases involving losses not exceeding Rs. 200 each need not be reported to the Accountant-General unless there are in any case important features which merit detailed investigation and considerations.

In the case of Bhakra Dam Project, the above limit of Rs. 200 is raised to Rs. 2,000 for losses caused to machinery by accidents subject to the following conditions :—

- (i) in respect of losses up to Rs. 2,000 for which separate estimates are prepared the circumstances leading to the loss, the fact as to whether the loss was due to negligence of any official, and the action taken in that case, should be clearly stated in the reports of the estimates;
- (ii) the Divisional Officers should send to the audit office annually a consolidated list of losses up to Rs. 2,000 for which separate estimates are prepared, so that these may be exhibited in the Appropriation Accounts.

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

Note 2. In case of a loss in which there is a possibility of the Reserve Bank being made liable to Government either in respect of operation on Government account conducted by itself or by its agents or otherwise, the Accountant-General will call for such further information as he may require on the subject. On receipt of this further information which must be obtained without delay he will at once make a report to the Department of Finance. If there is any doubt or dispute as to the facts or the liability, the Department of Finance will arrange with the authorities concerned or an officer of the Reserve Bank and of the

GENERAL PRINCIPLES AND RULES

State Bank of India if the loss is in respect of an operation under its agency and of Government to be appointed to examine the facts, while they are fresh. This examination will be directed towards reaching an amicable settlement of the case, or if this is impossible at least towards clearing the ground as far as possible so that a stated case may be referred to some outside arbitrator or legal authority. The investigation will be undertaken at once and independently of any departmental or police enquiry.

Note 3. The officer receiving a report submitted to him must forward it forthwith to Government through the usual channel with such comments as may be considered necessary. He should also submit a detailed report, after completing such departmental investigations, as may be necessary or expedient on the causes or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and disciplinary or any other action proposed as regards the persons responsible.

Accidents

Any serious loss of immovable property, such as buildings, communications, or other works, caused by fire, flood, cyclone, earthquake or any other material cause, should be reported at once by the Department Officer to the Head of the Department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the Department Officer concerned to the Head of Department, a copy of the report or an abstract thereof being simultaneously forwarded to the Accountant-General.

Note. All losses of immovable property such as buildings, etc. caused by fire, flood or any other material causes, exceeding Rs. 5,000 in value, should be treated as "Serious" for the purpose. While losses not exceeding Rs. 5,000 in value should continue to be reported to the Head of the Department (and to the police etc., where necessary), they need not be reported to Government or to the Accountant-General, Punjab, whether the cost of restoration is chargeable to maintenance estimates or some other Head of Account. The term "Value" for the purpose, should be interpreted as meaning the Book Value.

Remission of and abandonment of claims to revenue

Heads of Departments should submit annually on the 1st of June to the Accountant-General, statements showing the remissions of revenue, and abandonments of claims to revenue, sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law. For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. Individual remissions below Rs. 500 in amount and remission of land revenue should not be included in the statements. A brief explanation of the circumstances leading to the remission should be added in the case of each class. A general list of different kinds of remissions has been given in the Schedule to this annexure.

Note 1. Where the administrative year does not coincide with the financial year, the figures of the former, if this proves more convenient the Departmental authorities, may be given in the statements.

Note 2. Although the write off of a loan granted under the Industries Loans Act does not constitute strictly a remission of revenue or abandonment of a claim to revenue it should be included in the statement to be submitted to the Accountant-General.

THE PUNJAB FINANCIAL RULES

SCHEDULE

(Referred to in Annexure B)

List of remission of and abandonments of claims to, revenue to be reported to the Accountant-General

Serial No.	Head of Account	Description of remission	Rule (other than that having the force of law under which given)	Authority responsible for reporting the remission to the Audit Department after it has sanctioned	Remarks
1	039—State Excise	To remit or write off irrecoverable balances of excise revenue	Rule 19-16	Excise and Taxation Commissioner	
2	040—Sales Tax	Writing off of irrecoverable sums due under the Punjab General Sales Tax Act, 1944	Ditto	Ditto	
3	045—Other Taxes and Duties etc.	Writing off irrecoverable sums due under the Punjab Urban Immovable Property Tax Act, 1940	Ditto	Ditto	
4	133—Irrigation etc. Water rates remissions	Water rates—remission of money or fodder crop which is cut prior to other money crop damaged by hail-storm etc. or abnormal fall in prices of crops	Financial Commissioner's letter No. 2602/E, dated 23rd April, 1938 and 636/E, dated 24th February, 1938	Divisional Canal Officer, Superintending Engineer, and Chief Engineer	
5	133—Irrigation, Navigation, Drainage and Flood Control Project	Remission on account of sudden and abnormal fall in the price of timber or unforeseen mishappenings	Sanctioned by Government (in consultation with the Department of Finance) in individual cases	Divisional Canal Officer, Superintending Engineer, and Chief Engineer	
6	065—Other Administration Services—A—Administrative of Justice	Remission of irrecoverable dues on account of court fee in pauper suits	Rule 19-16	Commissioners of Divisions	
7	065—Other Administrative Services	Remission of irrecoverable magisterial fines levied by courts	Rule I of Chapter II of the High Court Rules and Orders, Volume IV	Registrar, High Court of Judicature	
8	105—Agriculture	To remit irrecoverable interest due on account of delayed payment of sale proceeds of seed enlisted to the Seed Depot Commission Agents for sale	Rule 19-16	Director of Agriculture	

CHAPTER III—Special Rules for the Treasuries

Rules 3.1 to 3.68 omitted*

*Please refer to the Punjab Treasury Rules.

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS DEPARTMENT

11

CHAPTER IV—Revenue Receipts and their Check

I. GENERAL

4.1. It is the duty of the Revenue or the Administrative Department concerned, to see that dues of Government are correctly and promptly assessed, collected and paid into the treasury.

The departmental controlling officers should see that all sums due to Government are regularly and promptly assessed, realised and duly credited into the treasury. They should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form claiming credit for so much paid into the treasury and otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant-General to see that the amount reported as collected has been duly credited to the Consolidated Fund.

If wrong credits thus come to the notice of the controlling officer, he should at once inform the Accountant-General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, enquiries should be made first of the responsible departmental officer concerned.

Note 1. For this purpose, the Accountant-General will send to the departmental controlling officer an extract from his accounts showing the amounts brought to credit in them each month.

The procedure out-lined in note below rule 2.2 (v) will apply *mutatis mutandis* to the statement of treasury credits furnished by the Accountant-General.

Note 2. It is essential that the departmental accounts of revenue should not be compiled from the returns prepared by the treasury. But the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the departmental controlling authority.

Note 3. The reconciliation of differences should be carried out as promptly as possible especially in the case of returns for March so that all corrections may be included in accounts of the year concerned.

Note 4. In order to minimise the differences between the Treasury figures and the departmental figures, it is essential that the challans with which money is remitted to the treasury should bear full and correct accounts classification.

Note 5. The directions relating to the exhibition of recoveries of expenditure in Government accounts are contained in Chapter 5 of Account Code, Volume I.

Note 6. For this purpose, the Accountant-General will send to the Departmental Controlling Officer an extract from his accounts showing the amounts brought to credit in them each month. The procedure out-lined in note below rule 2.2(v) will apply *mutatis mutandis* to the statements of treasury credits furnished by the Accountant-General.

II. SPECIAL RULES FOR PARTICULAR CLASSES OF RECEIPTS

(i) LAND REVENUE FEES FOR COLLECTION OF REVENUE

4.2. Writs, warrants and other processes for the collection of revenue under Chapters VI and VII of the Punjab Land Revenue Act of 1887, shall ordinarily be served through the agency of the tahsil chaprasis and the fees recovered will be credited to Government.

Note. Deputy Commissioners should see that the Tahsil Dakhilas are entered item by item in the prescribed registers and that every item received or paid is at once entered in the cash book or in some authorised register subsidiary thereto.

(ii) FINES

4.3. (a) It is the duty of every court or authority having the power to fine to maintain a register giving particulars of every fine imposed by it and see that the money realised reaches the treasury, and adequate precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury.

(b) Each Court, Civil or Criminal is required, to submit to the District Judge or to the District Magistrate, as the case may be, on the last working day of each calendar month a statement in the prescribed form showing the demand ; collection and balance of fines levied and written off by it as well as of refunds therefrom, the statement being made up for the account months of the treasury or sub-treasury with which Court deals. The District Judge and the District Magistrate should consolidate these returns into a monthly statement for the courts under him and for his own and forward it to the Treasury Officer as soon as possible after the beginning of the month for verification of the amounts shown as remitted into the treasury with the credit appearing in the treasury account. The Treasury Officer should certify to the correctness or otherwise of these amounts. Where there is any discrepancy between a consolidated statement and the treasury account the Treasury Officer may, if necessary, before giving his certificate, request the District Judge or the District Magistrate, as the case may be, to explain the discrepancy. These statements should then be forwarded to the Accountant-General, Punjab, not later than the 7th of each month in order to facilitate check in case refunds are claimed.

Note. The statement should exhibit the amounts under each head of accounts, e.g., magisterial fines, under the Prevention of Cruelty to Animals Act, etc. separately.

(c) Compensation fines due to an injured party which are creditable to deposits, and fines, which under the order of the competent authority, are creditable to a municipal or local fund, should be excluded from this return.

(d) A consolidated statement in the same form should be furnished to the Accountant-General monthly by the Deputy Commissioner giving particulars of fines and penalties, if any, realised by Revenue Officers and remitted by them to the treasury to be credited under the appropriate heads.

(e) A fine realised in one district on account of another should not be remitted to the district concerned, but should be treated, for the purposes of the fine statement, as if it had been imposed in the court in which it is realised an advice of the recovery sent by the realizing court to the court which inflicted the fine, note of the court to which it relates being also made in the fine statement against the credit. The court which inflicted the fine should, on receiving the intimation, note in its statement the amount of the fine realised and the name of the treasury into which it was paid.

4.4 Cancelled. (as in the previous Edition).

(iii) MISCELLANEOUS DEMANDS

4.5. Realization of miscellaneous demands of Government not falling under the ordinary revenue administration will be watched by the Accountant-General. Such are payments on account of contributions from local funds contractors and others towards establishment charges, etc.

Note 1. All receipts from ferries and cattle ponds which are managed by local bodies first be credited to the respective local funds under the head "Suspense" and at the end of each month when the monthly account is closed they should be credited to the State Revenues.

Note 2. All rents from temporary cultivation of Government lands in canal colonies should be credited to 'Extraordinary Receipts' unless the cost of the land has been debited to the capital account of project, in which case the rent shall be credited to the department concerned and taken to the head "Revenue Receipts" or "Receipts and Recoveries on Capital Account" as the case may be.

Classification of the proceeds of illicit cultivation

Note 3. (a) In cases in which the trespasser pays rent after mutual compromise with the Collector, the rent paid should be credited to the head "029—Land Revenue—Other Receipts Rent of Lands leased for a single Year or Harvest."

(b) In case where the offender is punished by a magistrate with a fine or with the confiscation of the crops growing on the land or if the crops have been cut with the assessed value thereof, the amount recovered should be credited to the head "029—Land Revenue—Other receipts—Fines and Forfeitures of Revenue Department"

III. REMISSIONS OF AND ABANDONMENT OF CLAIMS TO REVENUE

4.6. The sanction of the competent authority is necessary for the remission of, and abandonment of claims to revenue.

The procedure for reporting such remissions etc., is laid down in rule 2.34 and Annexure B thereunder.

IV. AUDIT OF RECEIPTS

4.7. When the audit of the receipts of any department of Government is entrusted to the Comptroller and the Auditor-General under the provisions of paragraph 13 (2) of the Govt. of India (Audit and Accounts) Order, 1936, it will be conducted in accordance with the regulations given below. A list of accounts of receipts, the audit of which has been entrusted by the Punjab Government to the Comptroller and Auditor-General, is given in the Annexure to this Chapter.

REGULATIONS FOR THE CONDUCT OF THE AUDIT OF RECEIPTS

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account are correctly and promptly, assessed, realised and credited into Consolidated Fund and any investigation by audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with the Accountant-General.

2. In conducting the audit of receipts of any Government department the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection and proper allocation of revenue ; and to see by an adequate detailed check that all such regulations and procedure are being observed. In the audit of receipts, ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money ; to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish necessary information and in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders the advisability of amendment should be brought to notice.

It is, however, rarely, if ever, the duty of audit to question an authoritative interpretation of such rules or orders, and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quasi-judicial capacity. This instruction does not, however, debar the Accountant-General from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that discharge of rule or defect of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realised at all or on due date.

6. Ordinarily Audit will see that no amounts due to Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority no sums may be credited to Government by debit to a suspense head, credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions shall apply *mutatis mutandis* in respect of audit objections on any account of receipts.

ANNEXURE

(Referred to in rule 4.7)

List of accounts of receipts the audit of which has been entrusted to the Comptroller and Auditor-General under paragraph 13(2) of the Government of India (Audit and Accounts) Order, 1936.

1. Government Presses.

2. Recoveries on accounts of cost of establishment (including contributions for leave and pensions) entertained on behalf of, or lent for service under outside authority

3. Interest on loans (except Revenue Advances).

4. All contributions payable under orders of Government, by local funds or other bodies on account of Government, medical, sanitary or other institutions.

5. Receipts-in-aid of superannuation.

6. Fees for Government audit.

7. Revenue realized by officers of the P.W.D.

(Note. Canal revenue realised by civil officers and paid direct into treasuries does not come under this category).

8. Rent of buildings belonging to the P.W.D. and of electrical, water-supply and sanitary installations realized by direct payment into or by deduction from bills presented at treasuries.

9. Convict and reformatory charges recovered from Part B States.

10. Recoveries on account of rent of furniture.

11. Copying agency accounts (every district).

12. The Central Museum Accounts.

13. Except fees accounts of special Kanungos.

CHAPTER V—Pay, Allowances and Pensions— General Rules

I—Due Date

5.1. Pay bills for monthly pay and fixed allowances of Government employees may be signed at any time on the last working day of the month by the labour of which such pay and allowances are earned, and shall be payable at Government Head-quarters or at other District due for payment the next working day. But pay bills payable at Government head-quarters or other district treasuries, may be signed and presented for payment three and two 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 for pay and allowances or pension due for part of a month, and these bills may be paid before the end of the month :—

(a) When a Government employee proceeds out of India on deputation or on leave, or on vacation.

Note.— If a Government employee wishes to draw his vacation pay or his leave salary in India, he will not be paid upto the date of proceeding on vacation or of his 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 vacation pay or leave salary for the rest of the month.

(b)(1) When a Government employee is transferred to another Audit Circle, or within the same Audit Circle from one department to another ; or

(i) from one department to another ; or

(ii) from one Public Works Division to another.

Note.— If as permitted above, emoluments upto the date of transfer are not drawn before a Government employee proceeds on transfer as also in other cases of transfer, emoluments for the whole of month will be drawn in the new office.

(2) The allocation of charge to the old and the new posts, when the transfer involves change in classification of the charge, should be clearly specified on bills in which the pay of Government employee transferred is drawn for the first time in the new office. This is, however, not necessary in the case of pay and travelling allowance due to Government employee of the Forest Department on his transfer to another circle or division, which should be wholly debited against the appropriation of the new division.

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

(d) When a Government employee is transferred from a non-gazetted to a gazetted appointment within the State during the course of a month, payment of his pay as non-gazetted officer may be made by the head of the office upto the date of actual relief.

(e) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof.

(1) If the first day (including Sunday) of the following month other than the month of April is a public holiday on which funds for disbursement of pay and allowances and pensions cannot be drawn from the treasury or the bank, as the case may be, the pay and allowances and pensions may, be drawn on the last working day of the month to which they relate except in the case of the pay and allowances and pensions for the month of March which shall be paid only on the first working day of the succeeding month.

Explanation.—For the purpose of this rule working day shall be deemed to be a day on which the office in which the disbursement is to be made and the treasury, or in the case of a bank-treasury the bank are both open for transacting their respective ordinary business so that withdrawal of moneys and disbursement thereof become practicable on the same day.

(2) In cases where delay or inconvenience results from the observance of the ordinary procedure prescribed in clause (1) above, pay bills, payable at a district treasury may, with the sanction of the competent authority, be signed and presented for payment any reasonable number of days before the last working day of the month to which they relate without regard to the limits prescribed in that clause. Payment of such bills will not of course, be made before the first working day of the next month.

Note.—The following Government employees have been authorised to sign and present the pay bills of their establishments at the District Treasury a week before the last working day of the month for which pay is claimed. The District Treasury Officer after passing the bill will enforce it as payable to the drawing officer concerned at the sub-treasury nearest to him and return the same by post. The drawing officer can then present the bill at the sub-treasury or payment on the first working day of the next month.

Head Masters of Government High Schools situated at places which are not the headquarters of treasuries. (The bills of a school situated at a place where there is no sub-treasury are paid by District Treasury by money order,—*vide* note 1 below rule 4.152) of Subsidiary Treasury Rules.

5.2 Omitted.*

II—DEATH OF PAYEE

5.3 (a) Pay, allowances or pension can be drawn for the day of a person's death, the hour at which death takes place has no effect on the claim.

Note.—'Day' for the purpose of this rule should mean a calendar day beginning and ending at mid-night.

*P¹ case refer to the Punjab Treasury Rules.

(b) Pay and other allowances or pensions claimed on behalf of a deceased Government employee or pensioner may be paid without the production of the usual legal authority : (1) to the extent of Rs. 2,500 under the orders of the Collector or other officers responsible for the payment after such enquiry into the right and title of the claimant as may be deemed sufficient ; (2) for the excess over Rs. 2,500 under the orders of Government on execution of an indemnity bond for the gross amount due for payment with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment shall be made only to the person producing legal authority. Payment of arrears of pension on behalf of a deceased pensioner is further subject to the provisions of note 3 below this rule.

Note. 1.— Normally there should be two sureties both of known financial ability, unless the gross amount of the claim is less than Rs. 5,000 in which case the authority accepting the indemnity bond, in the relevant Form of P.T.R. for and on behalf of the Governor of Punjab should decide, on the merits of each case, whether accept only one surety instead of two.

Note. 2. The obligor as well as the sureties-executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the Governor of Punjab by an officer duly authorised under Article 299(1) of the Constitution of India.

Note. 3.— Payment of arrears of pension due to the deceased pensioner may be made to his heirs/nominated heirs, provided they apply within one year of his death. It cannot be paid thereafter without the sanction of the authority, by whom the pension was sanctioned, to be obtained through the Accountant General, Punjab. Where the arrears do not exceed Rs. 100 and the case presents no peculiar features, the Accountant General, Punjab may sanction the arrears on his own authority.

Note. 4.— Pensioners are allowed to register the name of their heirs with the Treasury Officer under advice to the Accountant-General, Punjab in the following form.

FORM

I, _____ s/o d/o w/o _____
drawing pension from _____ Treasury under Pension Payment
Order No. _____ issued by the Accountant General, Punjab do
hereby declare that the following person(s) shall be my nominated heir(s) to receive
the payment of arrears of my pension after my death :—

1. Shri/Shrimati/Sardar/Sardarni _____
_____ and/or

2. Shri/Shrimati/Sardar/Sardarni _____
_____ and/or

3. Shri/Shrimati/Sardar/Sardarni _____

Date :

Place :

Signature of Pensioner.

1. Witness _____

2. Witness _____

Arrears due to the deceased pensioner may be paid by the Treasury Officer to the heirs of the deceased as recorded with the Treasury Officer on submission of a death certificate signed by a responsible officer, the pensioner's copy of Pension Payment Order and a declaration of heirship in the form appended below :—

"I..... do hereby declare that I am the*
 _____ and lawful/nominated heir of the late pensioner _____
 Treasury Serial No. _____ who died at— _____ on the
 _____ day of _____ as per death report and heirship certi-
 ficate from _____ Witness _____ Signature of heir.

We the undersigned vouch for the truth of the above statement.

1..... Designation.

2..... Designation.

Deolaration made before me this _____ day of _____

19 .

Station

Officer paying pension.

*Here enter degree of relationship.

Note.—The words "and heirship certificate from....." should be struck out when the heir has been nominated by the pensioner.

If there are more than one nominated heir, the arrears should be paid to the one who produces written authority from other nominated heirs waiving their claims in his favour or a certificate of heirship from Civil Court unless all the nominated heirs attend together to receive payment, in which case payment of the amount should be made to them in equal shares without requiring the production of certificate from the Civil Court.

Pensioners are permitted to nominate alternative heirs. The heirs so nominated will be serially numbered in order of priority of right to the payment of arrears of pension. They will have successive right to the payment of such arrears and will not be treated as co-heirs.

The Treasury Officer shall ensure that the name(s) of the heir(s) specified in the nomination form submitted by the pensioner is/are entered in the index register as well as on the treasury copy of the Pension Payment Order under his signatures and the nominations made by pensioners are kept in the personal custody of a responsible officer of the Treasury.

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

5.4. Omitted.*

III. BOND OF INDEMNITY FOR DRAWING LEAVE SALARY PENSIONS ETC.

5.5(a) Government employees and pensioners make arrangements with their agents to draw their leave salaries vacation pay ; pensions, etc., either granting them powers of attorney to enable them to do so, or, leaving their bills duly completed and signed in the agent's custody for collection the agents in their turn giving Government a bond of indemnity as security against any loss in case of over payment.

Exception.—Such Co-operative Banks which are not included in the second Schedule of the Reserve Bank of India Act, 1934, but who undertake commercial banking and who are recommended in this regard by the Reserve Bank in view of their satisfactory financial position, may be allowed by the Government to execute a general bond of indemnity under this rule.

Note. 1.—For life certificates and non-employment certificates to be produced by agent in respect of pensioners see Subsidiary Treasury Rules 4.104 and 4.99.

Note. 2.—A Register of Power -of-Attorney should be maintained by the disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of Attorney has been granted should be recorded there in.

(b) The form of indemnity bond prescribed for use by banks or firms authorised to draw the pay and leave salary of Government employees pensions, etc., is given below. The bond of indemnity must be stamped.

In consideration of our/their being permitted to draw the pay/leave salary/pension of.....during his absence from the State we/the (here insert the name of bank) hereby engaged to refund to the Government on demand, any overpayment that may be made to us/them as his agents/agent.

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

(d) It is not necessary for separate bond to be entered into for each individual. Such banks as are included the second schedule to the Reserve Bank of India Act, 1934 (hereinafter called scheduled banks) may be allowed to execute a general bond in the form given in Appendix 6 to cover the pay, leave salary and pensions, etc., of their constituents in general.

Separate bonds must be executed for payments relating to or for persons whose salaries or pensions are debitable to the Central

*Please refer to the Punjab Treasury Rules.

Government and those debitable to a State Government. The applications for such bonds will be dealt with by the Government (Central or State) concerned.

IV—LAST PAY CERTIFICATE

5.6. For the instructions issued by the Comptroller and Auditor-General for the preparation of last pay certificate see Subsidiary Treasury Rules 4.176

V—FUND AND OTHER DEDUCTIONS

5.7. (a) The responsibility of drawing officer in the matter of noting the proper deductions, etc, from pay bills in account of provident and other funds is laid down in Subsidiary Treasury Rules 4.17 to 4.19

(b) Deductions from pay bills on account of income tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (43 of 1961) as modified from time to time and the rules and orders issued thereunder.

VI—TRANSFERS OF PENSIONS

5.8. A copy of an order issued under rule 4.174 of the Subsidiary Treasury Rules permitting the transfer of a pension from a treasury in the Punjab to a treasury in some other State should be forwarded to the Accountant-General, Punjab. The Collector of the District from which the payment is to be transferred should also return his half of the pension payment order to the Accountant-General, Punjab, who will then address the Accountant-General of the State concerned to arrange for the payment of pension at the treasury at which the payment is desired.

VII—ATTACHMENT OF PAY AND ALLOWANCES ETC. FOR DEBT.

5.9 (a) When the pay of a Government employee is attached by an order of a court of law, it shall be the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government employee concerned and to keep a record of such deductions.

If a Government employee is adjudged insolvent, the attachable portion of his salary shall vest in the Court that passed the order of insolvency or the receiver appointed by the Court. The amounts, which have been under attachment in execution of the decree against the insolvent shall also, after the orders of insolvency, vest in such court or the Receiver, and the attached amounts, instead of being sent to the various courts which issued the orders of attachment, shall be sent to the Insolvency Court or the receiver for *prorata* distribution among all the creditors of the insolvent Government employee.

Note.—The extent to which the emoluments of a Government employee are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908. An extract of the relevant provision of the said section is reproduced in Appendix-7.

(b) The maximum amount attachable by a Civil Court, shall be calculated on the amount earned and not what remains after satisfying any debt due to Government on account of advance taken under the rules. Thus, if the total gross emoluments earned by the Government employee are represented by 'X', and the allowances declared to be exempt from attachment (as mentioned in Appendix 7) and if the Government employee is under suspension, the subsistence grant or allowance paid to such Government employee, are represented by 'Y'; the net amount attachable if any, will be $X - Y - 400/3$.

Note.—The decrees awarded by Courts prior to the First of February, 1977, would be based upon the limit of first two hundred rupees and one-half of the remainder, in force from the fourth of September, 1963 or the limit of the first hundred rupees and one-half of the remainder, in force prior to that date, Such decrees would continue to be valid until revised by the Courts.

(c)(1) Recoveries in satisfaction of attachment orders shall be made in the order in which they are received and shall be made by the head of the office. If an order of attachment

against a Government employee is received before a previous order of attachment against the same Government employee has been fully complied with, the recoveries shall be made by the Disbursing Officer so long as the total amount recoverable with reference to attachment orders is within the maximum limit prescribed in clause (b) of this rule.

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

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

(d) Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government employee, dues of co-operative societies and debts due to Government shall be made from non-attachable portion of the Government employee's salary.

(e) Without prejudice to the provisions of the Code of Civil Procedure as amended from time to time, the procedure to be followed by the Drawing and Disbursing Officers in making recoveries from pay of Government employees of amounts in compliance with attachment orders issued by Courts shall be regulated as under :—

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill but only the net amount after deducting the amount recoverable under the attachment order shall be disbursed to the Government employee concerned. The authority, who is to make deductions, shall be responsible for remitting the amount without undue delay to the Court concerned.

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

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

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

(f) The costs, if any, of remittance to a Court of money realised under its attachment order shall be deducted from the amount realised and the balance amount shall be remitted to the Court.

(g) Recoveries from the salaries of Government employees, on account of profession tax levied under a State Act, and dues of Co-operative Societies registered under the Punjab Co-operative Societies Act, 1961, shall be made by the Drawing and Disbursing Officer in accordance with such procedure as may be laid down by Government from time to time.

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

VIII—PROCEDURE FOR ISSUE OF PAY, ETC. TO MEMBERS OF THE AUXILIARY FORCE UNITS ON CALLING OUT OR EMBODIMENT

5.11. The issue of pay, etc. of civilian Government employees who are members of the Auxiliary Force (India) Units, when called out or embodied under section 18 of the Auxiliary Force Act, is regulated by the instructions laid down in paragraph 255 of the Regulations for the Auxiliary Force, India 1933.

IX—COMMUNICATION TO AUDIT OF THE ORDERS AFFECTING PAY ETC.

5.12. (a) Orders affecting the personal emoluments, posting, leave, etc., of gazetted Government employees only should be communicated to Accountant-General by the sanctioning authorities. If, however, an order affecting a gazetted Government employee is notified in the Gazette, separate intimation to Audit, by letter, is not necessary except in cases of urgency.

(b) Changes in the personnel of subordinate establishments and in their emoluments should be indicated in pay bills and absentee statement by the authorities preparing those documents, who are responsible that orders of competent authority are obtained in each case as required by the rules. Orders of a special nature authorising the grant to a non-gazetted Government employee (or ordering the discontinuance) of any increase in the emoluments or otherwise affecting the emoluments admissible to him against the sanctioned pay of the appointment which he holds should, however, be communicated to the Audit Office by letter.

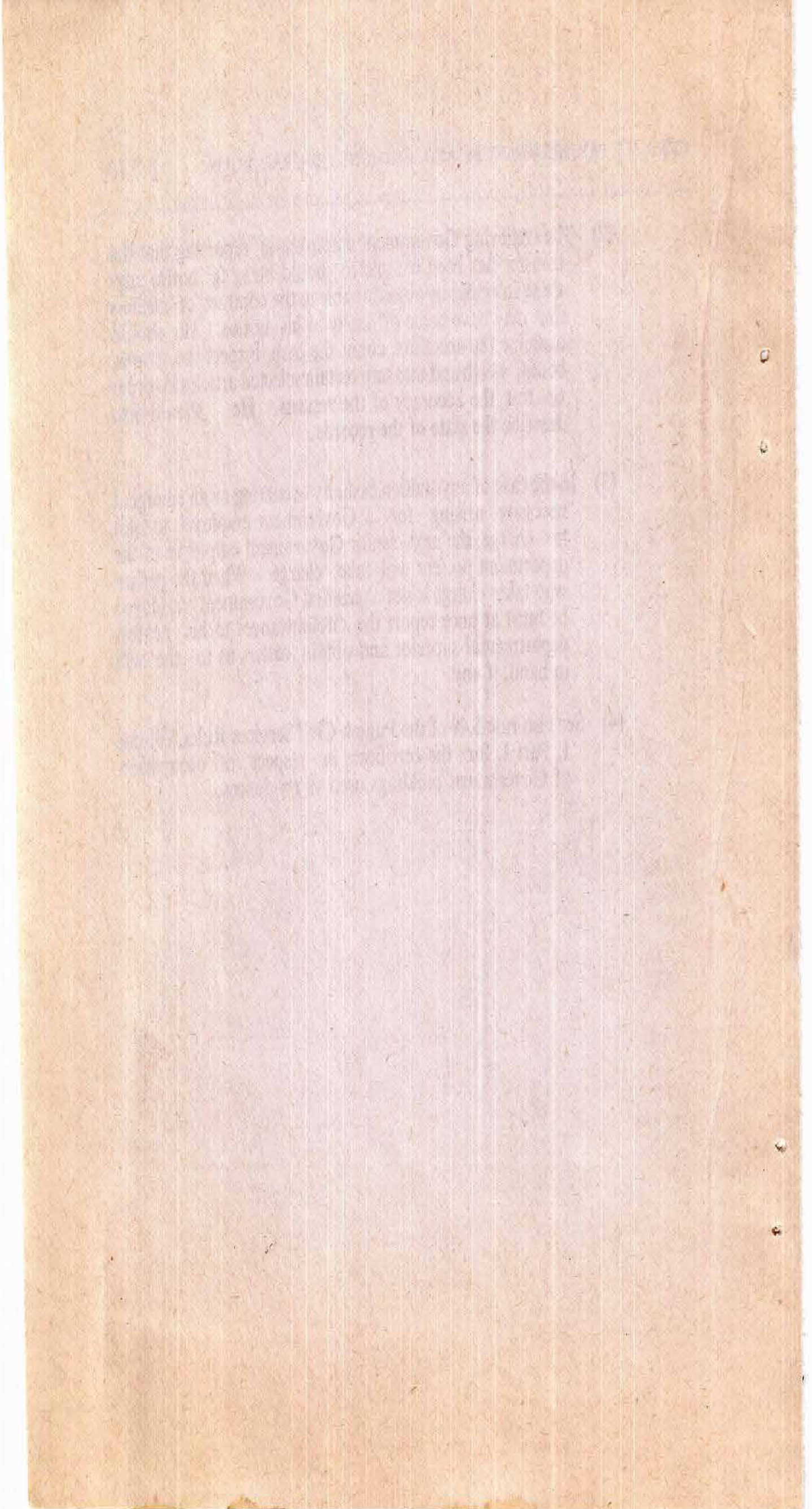
(c) All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary posts should at once be communicated by letter to the Accountant-General.

X—TRANSFER OF CHARGE

5.13. In the transfer of charge, the following points should be observed—

- (1) The cash book (or where no cash book is maintained, acquittance rolls), contingent register and 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 Government employees, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received in transfer by them, respectively.

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- (2) The relieving Government employee 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, weigh 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 occurring or an emergent necessity arising for a Government employee to quit his charge, the next senior Government employee of the department present will take charge. When the person who takes charge is not a gazetted Government employee he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.
 - (4) See also rule 5.49 of the Punjab Civil Services Rules, Volume I, Part I, for the certificate in respect of occupation of Government buildings used as residences.



CHAPTER VI—Pay, Allowances, etc. of Gazetted Government Employees

I. PAY AND ALLOWANCES

6.1. Save as otherwise provided for in these rules, pay and allowances are payable only upon the personal claim of the Gazetted Government employee concerned, and to his personal receipt and not otherwise, except under the special authority in each case of Government or of the Comptroller and Auditor-General. The Government employee may be allowed to receive payment through a messenger duly authorised by him to receive the money, on his account but there can be no endorsement on the bill to pay any such person and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger. At his written request or order, the pay bill of Government employee, who is permitted to draw his own bills may be made payable to a well known banker or agent provided that 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. The receipt of the banker or agent, alike, if it is recorded on the bill itself or separately, shall be stamped, unless the receipt on the bill has already been duly signed and stamped by the Government employee himself.

Note. Payment of Sterling Overseas Pay on behalf of a Government employee to more than one nominee simultaneously is not permissible.

1. Under the above rule, the receipt of the banker or agent shall not be accepted as a financial quittance unless the bill itself is only endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent alike, if it is recorded on the bill itself or separately, shall be stamped, unless the receipt on the bill has already been duly signed and stamped by the Government employee himself.

2. A Government employee or a single person cannot be constituted an "Agent" under rule 5.5 for the purposes of the above rule, except when he holds a legally valid power of attorney to act for the Government employee concerned.

3. The provisions of this rule apply to all payments in India, whether on account of pay, travelling or other allowances, which under the rules are made to Government employees on their personal accounts. The requirements of personal claim or personal receipt do not, however apply in the case of Sterling Overseas pay admissible to a Government employee, the amount being payable in the United Kingdom by the High Commissioner for India, to the receipt of the banker or the Agent nominated by the Government employee to receive payment on his behalf.

4. When the endorsement on a bill is incomplete or irregular the procedure laid down in Subsidiary Treasury Rule 4.7(m) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawers.

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

6. The claims to pay, travelling allowance and other allowances and honoraria in respect of the N.C.C. Officers shall be drawn on establishment bill forms by the officers Commanding N.C.C. Units concerned and the Troop Commander without any authority from the Accountant-General, Punjab. The claims of officers who hold Gazetted Civil posts shall, however, be drawn separately from those who hold non-gazetted civil posts.

6.2. The competent authority is not at liberty to re-adjust the pay of Government employees by giving one Government employee more and another less the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the rules governing the service to which the Government employee belongs. There is, however, no objection to excess appointments being made in a lower unit or cadre against an equal or greater number of vacancies left unfilled in the higher grade. This liberty may not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher unit or cadre only one extra post in a lower unit or cadre is admissible.

Note 1. The members of the lower grade should normally be promoted to the higher grade in ordinary course. Moreover, such a promotion should be in their own line and not outside the normal line.

Note 2. The excess appointment in the lower grade which is to be adjusted against a vacancy left unfilled in the higher grade in a gazetted capacity may be of a gazetted or a non-gazetted nature.

II. TRANSFER OF CHARGE

6.3. Every transfer of charge of a gazetted Government employee should be reported by post on the same day to the Accountant-General in Form P.F.R.2. A copy of the report should simultaneously be sent to the head of the Department or other Controlling authority concerned. A copy of such a report should simultaneously be sent to the Treasury Officer, concerned.

Note (1)(i) When an officer is initially appointed to Government service or when he is transferred or granted leave or when he returns to duty after leave, a copy of the order of appointment, transfer, leave or assumption of duty should be endorsed simultaneously to the Accountant General by the authority issuing the order. In case of initial appointment, the order specifying the term of appointment should be sent to be Accountant-General.

(ii) Omitted, (*Vide* Notification No. 525—OSD (F)—76/28665, dated 29-9-1976).

(iii) Also see rule 8.27 and notes below rule 8.122 of the Punjab Civil Services Rules, Volume I.

(iv) Omitted, (*Vide* Notification No. 525—OSD (F)—76/28665, dated 23-9-1976.).

Note (2) (*Vide* Notification No. 2(1)-OSD(F)-81/526—dated 9-6-1981).

III. ENGAGEMENT OF PASSAGES

6.4. A Government employee entitled to passage concessions when desiring to obtain one, should apply to the Accountant-General, Punjab for the necessary certificate.

CHAPTER VII—Pay, Allowances, etc., of Establishment

I. ANNUAL RETURNS OF ESTABLISHMENTS

7.1. Omitted. (Vide No. 193-FR-68/68615, dated 11-1-68.

7.2. Omitted. (Vide No. 193-FR-68/68615, dated 11-1-68.

7.3. Every person newly appointed to a service or a post under Government should at the time of appointment declare the date of his birth by the Christian era with confirmatory evidence as far as possible, confirmatory documentary evidence such as Matriculation Certificate, Municipal birth certificate and so on. If the exact date is not known an approximate date may be given. The actual date or the assumed date, determined under note 1 below should be recorded in the History of Service, Service Book, or any other record, that may be kept in respect of the Government employees service under Government and once recorded, it cannot be altered except in the case of a clerical error, without the previous orders of Government.

Note 1. (a) If a Government employee is unable to state his exact date of birth but can state the year, or year and month of birth, 1st July or the 16th of the month, respectively, may be treated as the date of his birth.

(b) If a Government employee is only able to state his approximate age, his date of birth may be assumed to be the corresponding date after deducting the No. of year representing his age from his date of appointment.

(c) When a Government employee who first entered military employ is subsequently employed in Civil Department the date of birth for civil employment should be the date stated by him at the time of attestation, or if at the time of attestation he stated only his age the date of birth should be deducted with reference to that age according to the method indicated in sub-para (b) above.

Note 2. Omitted. (Vide No. 1498-FR-(OSD)-73/21083, dated 17-11-73.

Note 3. Omitted. (Vide No. 1498-FR-(OSD)-73/21088, dated 17-11-73,

7.4. Omitted. (Vide No. 1498—FR (O.S.D.)—73/21088 dated 17-11-73).

II. ALTERATION OF ESTABLISHMENTS

7.5. When the entertainment of a 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 together with the proposition statement, if necessary, under rule 7.6 should be submitted to the competent authority. In this letter should be set out, inter alia.

(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) details of the pay of the post or posts and the number of posts which it is proposed to add or modify ; and

(iii) as accurate an estimate as possible of the extra cost involved.

Note 1. In determining the extra cost, allowance, whether fixed or variable, should be included.

Note 2. The authorities submitting the proposals should take into account any claims to pensions that may arise in consequence of their proposals and certify to their having done so in their proposals. The estimate of the extra cost due to variable allowances, cannot be exact but should be as accurate as possible.

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 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.

Example 1. It is proposed to establish a medical college, and the sanction of higher authority is required only because it is desired to create posts in the State Medical Service for the Principal and three Professors. Full details of the teaching staff should be given because without these the necessity for the appointment in the State Medical Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example 2. It is proposed to establish a Medical School and the sanction of higher authority is required only because it is proposed to create an appointment in the State Medical Service for the Principal. No details are required of the staff proposed for the school except the Principal, because the knowledge of these details is not necessary in order to determine whether an appointment in the State Medical Service is required.

Explanation (b) When the revision of a number of establishments 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 proposal 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 establishments 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 increase proposed as set out in (ii)—
 - (a) A list of the establishments or classes of Government employee 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.

7.6. (a) Whenever any large scale or complicated proposals are made for the revision of the existing or the creation of new establishments, including those which require the sanctions of Government, the letter explaining the proposals should be accompanied by a proposition statement in duplicate in P.F.R. Form 3.

Note. The simpler P.F.R. Form 4, may be used in cases when the full details of P.F.R. Form 3 are not necessary.

(b) The details to be shown in proposition statement will be determined by the following principles :—

- (i) The proposition statement should relate strictly to the section or part of the office affected by the proposals. As regards the other parts of sections of the office, neither details nor figures of total cost need be included.
- (ii) Where a section consists of both Class IV non-gazetted and Gazetted employees, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.
- (iii) The rules as to details set out in Rule 7.5 above should be observed.

Note 1. The fixed allowances referred to in note to Rule 7.5 above should be entered in proposition statements when such statements are prepared but the variable allowances should be included therein.

Note 2. Sweepers, Bhisties and other Class IV employees whose pay is drawn on contingent bills need not be included in the proposition statement.

Note 3. Proposition statements are required for all temporary changes in establishment except (1) in those cases where pay is passed against a budget grant (2) in the case of temporary establishment for work which is quite outside the ordinary routine of administration, e.g., census, plague, and special duty of any kind.

Note 4. When it is proposed to change all or part of a temporary establishment into a permanent establishment the "present scale" column in the proposition statement, must show both the temporary and the permanent establishment ; thus the increase in the permanent scale will be balanced by the temporary scale decreased.

7.7. Where the pay of any post existing or proposed rises from a minimum to a maximum by periodical increments, the average monthly cost and not the actual or the commencing cost, must be given. The average monthly cost in such cases should be calculated in accordance with the following formulae:—

Explanation—(1) Formula (1) is to be used in the case of gazetted posts, while formula (2) in the case of non-gazetted posts. In cases 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 costs of posts in the first grade. 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.

(2) To find the average cost of a post in the junior scale of an All India Service formula (3) should be used.

PAY, ALLOWANCES, ETC. OF ESTABLISHMENT

FORMULAE FOR CALCULATING AVERAGE COST OF TIME SCALE OF PAY

FORMULA (1)

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

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 55 in almost every case unless there are special reasons to take it either at the lower or a higher figure.

FORMULA (3)

$$\text{Average pay} = \frac{A-C}{2} - \frac{(C-A)}{2} \left[1 - (S+1) \left\{ .006 + \frac{1 - .004S}{G-E} \right\} \right]$$

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)

$$\text{Average pay} = \frac{1}{2}(A + W_1 B_1 + W_2 B_2 + X_1 C_1 + X_2 C_2)$$

Where A=the initial pay of the scale.

B₁, B₂=the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks.

W₁, W₂=the proportion of the establishment which would normally reach the maximum of B₁ B₂ respectively.

C₁, C₂=the pay at the different efficiency bars.

and X₁, X₂=the proportion of the establishment which would normally be detained at C₁, C₂ respectively.

Note.—Where the pay is not incremental, it is sufficient, so enter it in the column headed "Maximum".

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7.8. The proposition statement or the proposal for revision should be forwarded direct to Government to avoid any delay. If the Administrative Department feels that the proposition statement forwarded by the Head of Department, in any particular case, requires verification of the cost involved, that Department may at their discretion refer the statement to the Accountant-General, Punjab, for verification. Where, however, the Administrative Department feels convinced that the figures furnished by the Head of Department are correct, the verification of the figures by the Accountant-General, Punjab, may be dispensed with.

7.9. The statement prescribed in the Punjab Budget Manual should also be submitted when necessary.

7.10. In case where a revised proposition statement is sent, before Government has accorded sanction to a proposition statement still under its consideration, the existing scale should be entered in the revised proposition statement, with a note that an application for its revision involving an annual expenditure of Rs.—is already before Government.

III. MONTHLY PAY BILL

(i) Preparation of Bills

7.11. Instructions regarding the preparation and payment of establishment and travelling allowance bills are contained in the Punjab Treasury Rules, which should be carefully observed by all the drawing officers.

Drawing officers are responsible for seeing that pay bills are checked and initialled by a responsible Government employee and that the check must always include verification of the total amount entered in the bills. Failure to observe these precautions as well as those regarding disbursement of moneys drawn (mentioned in the succeeding rules) will render them liable for making good any loss that may occur thereby.

Note 1.—The pay bills of Assistant Surgeons, Class II (non-gazetted), employed under Zila Parishad and Municipal Committees should be presented to and paid by the Zila Parishad or Municipal Committees concerned. Such bills should not be presented at the Treasury.

Note 2.—When Government employee signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any, below the last entry. Similarly if the statement is blank he should see that a diagonal line drawn across it with the word "blank" in brackets in the middle of the line.

Note 3.—See also rule 7.15 infra.

Note 4.—Recoveries made from non-gazetted Government employees on account of attachment orders issued by courts of law (vide Rule 5.9) should not be made from the bills but should be made in cash and then remitted to the Court concerned. The receipts of the Court should be obtained and filed with the attachment register. For recoveries on account of security deposits see Subsidiary Treasury Rule 3.5 et seq.

(ii) Disbursement of Moneys drawn on monthly Bills.

7.12. (i) The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment or because certain of its men are working in out-stations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the bill, the head of the office concerned may, at his discretion, maintain separate acquittance rolls in P. F. R. Form 5 for each set of payments made at one place or at one time. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, it being drawn a new when he presents himself to receive it, in cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer be retained for period not exceeding three months, provided proper arrangements can be made for the safe custody of the sums retained. Pay must not, under any circumstances, be placed in deposit. So long as the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a subsidiary register, if found convenient.

(ii) Acquittance rolls and receipted office copies of bills are not required to be submitted to the Accountant General, but as they are important records, they should be stamped, paid and preserved carefully for the periods specified in Appendix. 5.

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

(iii) Cash drawn on pay and travelling allowance bills of establishments should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowances may be made against each bill serially, and subsequent payments thereof

entered in the appropriate columns of the Register and the Cash-Book, each such entry being attested by the Gazetted Officer. From this register, an abstract of amounts remaining undisturbed for three months should be prepared to ensure their refund, either in cash or by short drawal from the next bill.

Note 1.—This rule applies also to cash received by a Subordinate Government employee for payment of pay and allowances of Government employee serving under him.

Note 2.—The orders contained in rule 6.1 are mutatis mutandis applicable to the disbursement of pay and allowances of a non-gazetted Government employee.

Note 3.—A Bill Register, in the form P. F. R. 7, should be maintained by all the Heads of Offices who are authorised to draw money from the Treasury on bills signed by them. The register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon. Also see para 12.3(2) of the Punjab Budget Manual.

Note 4.—The Bill Transit Register, in the form P. F. R. 8, should be maintained by all the Heads of Offices who are authorised to draw money from the Treasury. The bills of the self-drawing officers, if any, may also be transmitted to the Treasury through this register. To prevent presentation of fraudulent bills to the Treasury the Register should be reviewed biweekly by a Gazetted Officer; with reference to the entries in the Bill Register and the Cash Book; and the result of the review recorded thereon.

7.13. (i) When a drawing officer checks an acquittance roll, where one is prepared, he should either himself total up the items of it, check the total against the total of the corresponding establishment bill and the money received from the treasury and see that any difference between the total is properly accounted for; or cause all this to be done by a Gazetted Government employee or where no Gazetted Government employee is available by the Superintendent or the Head Clerk of the Office.

(ii) Wherever practicable, it should be arranged that disbursement on account of establishment bills are not made by the clerk who prepared them, and the maintenance of separate acquittance rolls is dispensed with, as far as possible.

7.14. Heads of offices are responsible for seeing that signatures on office copies of the pay bills or acquittance rolls, as the case may be, are taken by the official making the payment at the time of payment and not by the Bill Clerk previous to payment; and that in the case of offices in which Government employees are present on the spot, payments are ordinarily made to them in person and not to a third person on the authority of the payees.

7.15. The head of an office is not at liberty to re-adjust the pay of Government employees by giving one Government employee more and another less than the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the rules, governing the service to which the Government employee belongs. But in the case of non-gazetted establishments divided into separate units or cadres carrying different scales of pay, there is no objection to excess appointments being made in a lower unit or cadre against an equal or grade number of vacancies left unfilled in the higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher unit or cadre only one extra post in a lower unit or cadre is admissible.

Note—This rule is applicable to Gazetted Officers also—see rule 6.2.

7.16. Omitted*.

IV. RECORD OF SERVICE

(i) Service Books

7.17. Special attention is drawn to the rules regarding the maintenance of service books; which are given in Chapter 12 of the Punjab Civil Services Rules, Volume I, Part I. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service book, and every entry should be attested at the same time by the head of the office.

Note.—It is the duty of all heads of offices to see that the service books of the establishments employed under them are punctually and regularly written up, that the entries made on the opening pages re-attested at least every five years, that no member of the office has access to the books.

7.18. (1) At a fixed time early in the year, the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government employee concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signatures:—

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

Note.—The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating.

(2) (a) 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 a writing by the Government employee, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-gazetted Government employee is transferred from one office to another the head of the office under whom he was originally employed, should 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 Government employee was employed under him, before forwarding the service book to the office where the services are transferred.

(b) In cases where such transfer also involves permanent transfer of the Government employee from the audit control of one audit officer to that of another, the qualifying service for the purpose of

*Please refer to the Punjab Treasury Rules.

pension rendered up to the date of the transfer should be got verified and a certificate to that effect recorded in the Service Book by the audit officer concerned before the service book is forwarded to the office where the services of the Government employee are transferred.

(c) The non-gazetted service of a permanent gazetted officer should similarly be got verified and certified by the concerned audit officer before his service book is forwarded to the Accountant-General concerned as required under sub-rule (3) below.

(3) When non-gazetted Government employees are officiating in gazetted posts their service books should be kept by the head of the office to which each such Government employee permanently belongs, but when they are confirmed in such posts, their service books should be forwarded to the Accountant-General's office for record.

(ii) SERVICE ROLLS

7.19. Rule 7.18 regarding the verification of service and recording of certificate by the head of the office applies also to the service rolls kept under rule 12.11 of the Punjab Civil Services Rules, Volume I, Part I.

ANNEXURE—A

Omitted

(Vide P.G. F.D. Notification No. 193-FR—68/68615, dated 11-1-68)

ANNEXURE—B

Omitted

(Vide P.G. F.D. Notification No. 1498-FR-OSD-73/21088, dated 17-11-73)

CHAPTER VIII—Contingencies

I. INTRODUCTORY

8.1. The rules of procedure prescribed in this Chapter shall apply primarily to "Contingencies" but miscellaneous expenditure as defined in Note 1 under rule 4.44 of the Subsidiary Treasury Rules which is not classed as contingencies is also subject to these rules, except in so far as it may be governed by any special rules of procedure in other Chapters of this book or by departmental regulations.

Note. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from treasury. See also relevant rules in the Punjab Treasury Rules for classification of charges.

II—CLASSIFICATION OF CHARGES

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

- (i) *Contract Contingencies*.—Those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure as and when required, with proper sanction, if necessary. They generally consist of charges the annual incidence of which can be *governed with reasonable accuracy.
- (ii) *Countersigned Contingencies*.—To include such contingent charges as may require the approval of Controlling authority before they can be admitted as legitimate expenditure against the Government such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Accountant-General,—*vide* rule 8.9 below.

In some cases, the control over these contingencies is exercised before payment. In such cases monthly detailed bills are not required to be submitted to the Accountant-General, but the bills exhibit full details of the charges. See also sub-rule 1 of Subsidiary Treasury Rule 4.53.

- (iii) *Audited Contingencies*, i.e., those which are under the direct audit of the Accountant-General, for which the bills paid at the treasury are ordinarily complete with sub-vouchers for items in excess of Rs. 25 and which do not require countersignature.

Note :—The list of standard objects of expenditure are indicated under Detailed Heads in the Punjab Budget Manual.

*P.G. F.D. No. 1498-FR-OSD-73/21688, dated 17-11-73.

III. GENERAL RULES

8.3. Subject to the sanction of the competent authority to the incurring of expenditure and to the provisions of the rules in this Chapter a drawing officer may draw money from the treasury for contingent expenses, within the amount allotted to him in the budget estimate or otherwise, unless there is something novel, doubtful or irregular in the character of the expenditure. As explained in Note 1 under Subsidiary Treasury Rule 4.44 the term contingent expenses as used in this rule includes also other expenditure such as scholarships, stipends, rewards, fees, bonus, grants for uniforms, equipments grants-in-aid, contributions, donations, etc.

As regards drawing money for grants-in-aid, see rule 4.4 of the Subsidiary Treasury Rules.

Note 1. In cases where any scales in regard to contingent charges (e.g. reward for destruction of wild animals) have been prescribed by Government those scales should be strictly adhered to.

Note 2. In the case of non-recurring charges, the competent sanctioning authority may, where this course is more convenient, accord sanction by countersigning the bill on which the money is drawn prior to its drawal, instead of by a separate sanction.

Note 3. Special rules relating to the following matters are contained in the appendices quoted against them:—

(1) General rules for the supply of articles for the public service.—

Appendix 8 of PFR Vol. II

(2) Miscellaneous rules regarding contingent expenditure.—

Appendix 9 of PFR Vol. II

(3) Supply of liveries and clothing—

Appendix 10 of PFR Vol. II

(4) Supply of articles from Jails, co-operative societies and industrial institutions.—

Appendix 11 of PFR Vol. II

Note 4. Instructions relating to the Purchase of Stationery and Printing Stores are contained in the Punjab Printing and Stationery Manual.

8.4. Omitted.*

8.5. Actual payees receipts duly stamped, where necessary, showing full particulars of the charge should invariably be obtained when making payments of claims against Government.

In order to avoid their being used again all such receipts, except those required to be submitted to the Controlling Officer and the Audit Officer, should be stamped "cancelled", by the drawing officer at the time of initialling the entries relating to them in the contingent registers. The sub-vouchers submitted to the Controlling Officer which he is not required to forward to the Audit Office will be cancelled by him after check and the cancellation attested at the time of countersigning the bill.

Note 1. A payee who has signed a postal money order receipt, need not be required to give a separate receipt, but as it is essential to know on what account the payment was made, the sender of the money order should secure this information by noting in the postal money order receipt the necessary

*Please refer to the Punjab Treasury Rules.

particulars of the payment after the printed words "Received Payment of the sum specified above on account of _____" the payee's signature on this endorsement will then be all that will be necessary and the postal money order receipt may be treated as a sufficient voucher for the expenditure.

Similarly, Value Payable Parcel covers showing the amount paid to the Post Office may be treated as payees' receipts provided they are certified by the paying officer and are furnished in addition to the regular invoice or bill of the firm showing details of the items paid for.

Note 2. Payment shall be allowed without the production of actual payees' receipts at the rate of 15 paise per quintal package, subject to a maximum of 19 paise at one place, as loading/unloading charges at a bus stand/railway platform.

Note 3. Sub-vouchers which are required to be sent to the Accountant-General should not be cancelled either by the drawing officer or by controlling officer as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant-General.

8.5-A. In the case of diet and road money of witnesses a certificate in the following form should be given on the contingent bills :—

"Certified that diet and road money of witnesses have been paid at the rates fixed by the High Court".

IV. SPECIAL RULES RELATING TO PARTICULAR KINDS OF CONTINGENCIES AND OTHER EXPENDITURE

(i) Contract Contingencies

8.6. In the case of contract contingencies all sub-vouchers should be retained in the office of the disbursing officer.

8.7. As under the contract system disbursing officers are entirely responsible for the regularity of the expenditure charged against contract grants, it is unnecessary to show the details of expenditure under the head "Miscellaneous" in contract contingent bills. At the same time it should be understood that the Accountant-General is not debarred from calling for details if, for any reasons, he considers this course advisable in particular cases.

(ii) Countersigned Contingencies

8.8. (a) From the monthly totals of the contingent register (*vide* rule 8.15) the monthly details bill will, in the case of contingent charges countersigned after payment, be prepared in P.F.R. Form 9 headed "Not payable at the Treasury", and showing the monthly total of each column, with description of each charge requiring explanation. The numbers assigned to the sub-vouchers will be entered in detail against each item. At the foot of the bill will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each. The amount shown in the

bill must be agreed with the total of the abstract bills cashed at the treasury during the month. The difference, if any, between the total of a detailed bill and the register must be adequately explained. The detailed bill will be signed by the head of the office and submitted to the controlling officer with all sub-vouchers above Rs. 100 his signature to the certificate endorsed on the bill taking the place of the smaller ones.

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

Note 1. District Officer need not personally give the certificate required from a disbursing officer, with the sanction of the Commissioner, he may delegate the duty to one of his gazetted subordinates.

Note 2. When, in paying rewards to informers, it is considered desirable to disclose the names of the payees, a certificate in the handwriting of the Collector to the effect that the reward has been duly paid, should be submitted to the Accountant-General in support of the payment in lieu of the payee's receipt ordinarily required.

Note 3. The limit of Rs. 100 laid down in this rule is subject to alteration by the Comptroller and Auditor-General.

Note 4. There are occasions when it is not possible to meet the charge from the permanent advance, or even where this is possible, there is delay in obtaining the payee's receipt, e.g., when the payee happens to reside at a distance and the amount has to be remitted to him. In such cases the particulars of sub-vouchers to follow should invariably be started in the appropriate space, immediately below the disbursement certificate on the contingent bill form.

Note 5. The following instructions should be carefully observed in preparing detailed contingent

(a) One detailed contingent bill should be prepared for the amount drawn on all abstract contingent bills in any one month, and should be headed as appertaining to the month in which payment was actually made from the treasury.

(b) Charges on account of one major head only should be included in one detailed contingent bill.

(c) All sub-vouchers for items exceeding Rs. 100 each should be noted with their amounts in column 1 of the detailed bill provided for the purpose.

(d) Details of miscellaneous charges or other items should be fully given in the detailed bill.

Note 6. The sanction of the competent authority should where necessary, be quoted in the detailed bill.

8.9. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowances, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the "Remarks" column of the contingent register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register, the date of admission under his initials, sign

the bill, and despatch it to the Audit Office direct with the vouchers for items in excess of Rs. 500,* his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1. The term "items" refers to the items of expenditure and not items of charges, e.g., a charge for Rs. 220 for section writers would not be required to be supported by a sub-voucher if the amount is made up of sums paid to several individuals, none of which exceeds Rs. 500.*

The limit of Rs. 500* is, however, subject to alteration by the Comptroller and Auditor-General.

Note 2. In the absence of the countersigning officer the examination and countersignature of the bill may be performed by some responsible gazetted Government employee authorised by the countersigning officer.

8.10. The statements referred to in Subsidiary Treasury Rule 4.49 are, on receipt in the office of the Accountant-General, forwarded by him to the countersigning officers concerned. The latter should see that they are returned to the Accountant-General with suitable entries made in columns 5 and 6 and note of any error in column 4, within a week of their receipt by them.

8.11. In the Register maintained in the office of the countersigning Officer the columns to the right will be written up as follows :—

That concerning detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered, any disallowance will be recorded by each in the column of remarks on the same line with the figure affected.

8.12. After despatch of the detailed bill to the Audit Office, the countersigning officer shall communicate any disallowance to the drawing office and its amount shall without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered "Deduct disallowed from bill of _____ Rs. _____" and the receipt given being for the net amount only. If, after correspondence the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the treasury by

*Vide Punjab Govt. instruction No. 37/III/79-FR(4)1178, dated 5-3-1980.

entering after the total of the sub-vouchers "Add amount of disallowance from bill of refunded by deduction from contingent bill No.——— dated———, and allowed as per———, the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

Note 1.—It will be observed that the totals in the disburser's registers are those of amounts drawn, not of those admitted by the countersigning officer but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual amount for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of total for the bill in which the adjustment is made the forward totals will, thus be correct.

Note 2.—When a countersigning officer receives a detailed bill with vouchers for sums between Rs. 100 and Rs. 500* missing, he should forward the bill to the Accountant-General, countersigned for the amount which is supported by vouchers and take steps to obtain the missing vouchers. On their receipt he should inform the Accountant-General that they have been obtained and that the bill is passed by him for this further amount. The countersigning officer should devise means for watching the receipt of belated vouchers and take what steps he can to prevent their being unduly delayed. The Accountant-General will keep a watch over bills countersigned only in part and bring the matter to the notice of the countersigning officer concerned from time to time.

(iii) Audited Contingencies

8.13. In the case of audited contingencies sub-vouchers for items not exceeding Rs. 250* should be retained in the office of the drawing officer and those above that limit should be attached to the contingent bills in support of the charges they represent.

Note 1.—See also Subsidiary Treasury Rule 4.51 and the notes thereunder.

Note 2.—See also notes 2, 3, 4 and 6 below rule 8.8 and note 1 below Rule 8.9.

Note 3.—It is not necessary to attach copies of telephone and electricity bills exceeding Rs. 250* in each case with the departmental bills at the time of their presentation to the Treasury. Copies of bills will however, be retained in the office to be presented to audit parties for their checking the details.

(iv) Grant-in-aid

8.14. Grants-in-aid or contributions to educational and other institutions, local bodies and Co-operative Societies are sanctioned either by the Government or the authorities subordinate to it (Heads of Departments, etc.) and are regulated by the orders contained in rule 19.9 of this volume, and the detailed rules made by the Heads of Department under the powers vested in them. After the budget allotment, have been communicated by the Department of Finance, the payment is authorised at the treasury through the Accountant-General or direct, as the case may be,—vide Subsidiary Treasury Rule 4.4. The following further instructions are issued for the guidance of sanctioning authorities in the matter of according sanctions for grants-in-aid.

*Vide Punjab Govt. instruction No. 37/III/79-FR(4)/1878, dated 5-3-80.

(a) (1) Unless in any case Government directs otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. In the case of non-recurring grants for specified objects, the order should also specify the time-limit within which the grant or each instalment of it is to be spent.

(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 authority payments according to the needs of the work. The authority signing or countersigning a bill for grants-in-aid under Subsidiary Treasury Rules 4.4 and 4.71 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 justified by the financial position of the guarantee 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 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. 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 to 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 order applies both to non-official institutions and to semi-official ones, such as Public Clubs, etc.

(b) In cases in which conditions are attached to the utilisation of grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise the departmental officer on whose signature or countersignature the grant-in-aid bill was drawn should be primarily responsible for certifying to the Accountant-General, where necessary, the fulfilment of the conditions attaching to the grant, unless there is any special rule or

order to the contrary, The certificate should be furnished in such form and at such interval as may be agreed between the Accountant-General and the Head of the Department concerned. Before recording the certificate the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports, statements, etc. in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure, from the grant are inspected or audited locally, the inspection or audit report as the case may be, will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the breaches of those conditions.

(c) Unless it is otherwise ordered by Government every grant made for a specific object is subject to the implied conditions :—

- (i) that the grant will be spent upon the object with a reasonable time, if no time limit has been fixed by the sanctioning authority ; and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

8.14-A. In order to ensure that the grants-in-aid are not disbursed to the local bodies before they are required by them, the instructions given below should be observed :—

(a) Grants-in-aid, other than those relating to works to be executed, through the agency of the Department of Public Works :—

- (1) The sanctioning authority will issue the necessary letter of authority to the Accountant-General, or the Treasury Officer, as the case may be, for the payment of the amount required for immediate disbursement.
- (2) The letter of authority will contain instructions that no drawal shall be allowed except on a regular bill signed by the President or the Chairman of the Local Body concerned and countersigned by a Government employee named in the letter of authority.

(3) The Government employee so named shall be responsible for satisfying himself that the money is not drawn by the local body in advance of requirements. He shall not, therefore, countersign the bill unless it is supported by the actual bill of contractors of suppliers.

(b) For the grants-in-aid to local bodies for works to be executed through the agency of the Department of Public Works—

(1) The orders sanctioning the grants-in-aid to the local body and requiring the Department of Public Works to execute the work on behalf of the local body as a contribution work shall be issued simultaneously and the local body shall be informed accordingly.

(2) The sanctioning authority will issue the letter of authority to the Accountant-General or to the Treasury Officer, as the case may be, for the payment of the amount required for immediate disbursement.

(3) The letter of authority will contain instructions that no drawal shall be allowed except on a bill presented by the local body and made payable by transfer credit to "Public Works Deposits".

Note.—Grants-in-aid to local bodies, private associations, etc., unconnected with Government are made for various purposes. Some of these grants are recurring and are paid year after year and other are merely lump sum grants to be paid for a definite number of years and then stopped. In the case of such grants-in-aid the Head of the Department, when the total grant for the entire head is communicated to him at the commencement of the year, should issue definite orders authorising the Accountant-General to disburse each such grants-in-aid included in his estimates. This would give him an opportunity of reviewing the grants and of deciding whether they are to be continued or not and thereby avoid the real danger of grants being paid automatically year after year even after their justification has ceased.

(V) RECORD OF CONTINGENT EXPENDITURE—

CONTINGENT REGISTER

8.15 A register of contingent expenditure shall be kept in each office, and the initials of the head of the office or of a gazetted Government employee to whom this duty has been delegated by him (See rule 8.25 below) shall be entered against the date of payment of each item.

This register will be in P.F.R. Form 10. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for purpose of control, will be settled by the Accountant-General and the controlling

authority to send the conditions of each department and office. As a general rule the most common sub-heads and detailed heads may have separate columns with appropriation noted at the top. The less important and trivial items may be lumped together in one column when each of the separate item need not be accounted for or watched separately. Any charge falling under any of the separate columns, but requiring explanation may be described in the column headed "Description" though the amount of it is entered only in its special column, and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g., rent or pay any of Punkha Pullers) entered in the other columns belong :

Note 1.—If more convenient, a separate register may be maintained for each class of contingent charges (see rule 8.2).

Note 2.—If during the absence of the head of the office and of the Government employee to whom this duty has been delegated the entries have been initialled by a non-gazetted Government employee the register must be reviewed and the entries re-initialled by the head of the office or such gazetted Government employee on return to headquarters.

Note 3.—When any sub-vouchers which should accompany a contingent bill are to follow a note to this effect should invariably be made in the "Remarks" column of the Contingent Register in order that the necessity for furnishing these vouchers as early as possible may not be overlooked.

Note 4.—The contingent register maintained under this rule gives full information in respect of contingent charges. It is, therefore, not necessary to prepare and preserve office copies of contingent bills.

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

Note.—Regarding the entries to be made in the final columns, see rule 8.11.

8.17 To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer (See rule 8.21) from the commencement of the year up to the end of the last expired month.

The charges relating to two or more major heads are not to be shown in one register nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case, the joint grant (*vide* Subsidiary Treasury Rule 4.45) may be entered in one register only for the purposes of control, the account adjustment being left to the Accountant-General.

Note.—See also Subsidiary Treasury Rule 4.46.

(VI) PURCHASE OF SERVICE POSTAGE STAMPS

8.18 The following procedure should be adopted by Government employee for obtaining service postage stamps from treasuries and for the adjustment of their value :—

(i) Government employee who draw money from the treasury on contingent bills.—A bill in Form S.T.R. 33 should be prepared by the departmental officer when he requires service postage stamps. The bills should contain the acknowledgement of the drawing officer of the receipt of the stamps indented for and should in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for payment by transfer, have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps in the same manner as if cash were realised.

(ii) Government employees, who draw money by cheques from treasuries. Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer/official designation (without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental officer on the indenting officers requisition. (See Subsidiary Treasury Rule 4.15 regarding the method of crossing such cheques).

Note 1. Cheques drawn for obtaining stamps from treasuries are not subject to any minimum limit.

Note 2.—Service postage stamps should be issued to the Railway Account Officers immediately when the Treasury Officer accepts the cheque and the accompanying challan 7 ; the Railway authorities should not be required to obtain the receipted challan from the bank where the treasury business is conducted by the bank before issuing the service postage stamps.

The cheque should be sent to the bank by the Treasury Officer for collection with instruction that its amount should be credited in the banks daily scroll under the head "Post Office-Sale of Service Postage Stamps"

(VII) PAYMENTS FOR ARTICLES ORDERED DIRECT FROM THE UNITED KINGDOM

8.19 Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner for India or as prescribed by Government of India. The Government employee desiring such a payment should, as soon as all the formalities necessary in connection with the

receipt, inspection and verification of articles have been completed, forward the firm's bill in original to the Accountant-General for audit and payment, particular care should be taken to ensure that no double payment is authorised in respect of the same claim.

The Accountant-General when making remittances to the High Commissioner will endorse to the Government employee concerned a copy of his letter of authority (in form S.Y. 289-D) addressed to supplying firms.

Bills for stores ordered by Government employees in India direct from firms abroad on f. o. b. basis subject to inspection by the Director-General, India Stores Department, London, may, however, be paid by the High Commissioner. In such cases the purchasing Government employees, may, if they consider it desirable authorise the suppliers to submit their bills to the Director-General, India Stores Department, London, who will certify that the stores referred to therein have been inspected by him and despatched under his arrangement. After verification the Director-General will pass them on to the High Commissioner for payment. Such payments are passed on to the Accountant General through the Remittance Account supported by the supplier's bills duly certified by the Director-General, India Stores Department, London.

Note 1.—Special care should be exercised by the purchasing Government employee in differentiating the articles purchased through the agency of the Director-General of Stores, India Stores Department, London, from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India; whereas in the latter case procedure prescribed above should be observed.

Note 2.—The procedure laid down in this rule should be followed *mutatis mutandis* in the case of other payments, e. g. those chargeable to the estimates for a work to be made direct to a party in the United Kingdom.

VIII. INSPECTING OFFICERS BILLS

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

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

IX. INTER-DEPARTMENTAL TRANSFERS

8.21 In the case of work done by a Government factory (such as jail, mint, workshop) as also in other cases in which inter-departmental adjustments are permissible (*See Appendix 2*) the Government employee in charge shall if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Government employee served, who, on approving the invoice, will countersign all and return one copy to the supplying Government employee. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, he must post the amount of the work bill in his contingent register and include it in the forward total, in order that he may agree to forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer the amount of such a bill must in like manner be separately entered. Such invoices shall never be retained by the countersigning officer.

Note 1. The Government employee served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment is made in the Account Office; but the amount available for contingent expenditure is reduced, and so to work out the available balance note is made in the register of the contingent expenditure and in the statement of account at foot of the bill.

Note 2. One of the invoices returned to the Supplying Government employee by the Government employee supplied should have a note, in red ink, entered therein, shewing in what month's Departmental Return credit has been taken for the value of the supply, and it should then be forwarded by the former to the Accountant-General, who will adjust the amount in his books.

Note 3. When an abstract or detailed bill includes any charge on account of work bills and such bills are not attached to it, a note should be made on it stating the particular bill to which the work bills have been attached.

Note 4. In case Superintendents of Jails delay in sending their work bills for March (or any other month of which the cost has not been adjusted later than the 10th of April following) Government employees supplied should remind them, so that the charges may be adjusted in that year's accounts and the submission of detailed bills may not be delayed beyond 15th April.

Disbursing Officers should attach to their detailed bills for March a certificate to the effect that they have accounted for, in that or in previous months detailed bills, the cost of all jails supplies made to them upto 31st March.

Controlling Officer should not countersign and forward to the Accountant-General any detailed bill for March unless it is accompanied by the certificate prescribed above. At the same time they should despatch the bill so as to reach the Account office not later than the 25th of April.

Note 5. All waste paper should be carefully stored and sent periodically to the nearest paper-making jail, provided the price paid by the Jail of the paper is sufficient to cover the cost of carriage.

The amount of the Waste Paper Bill, when adjusted by transfer, should be entered in the Departmental Return for the same month in which the bill has been sent to the Account Office after obtaining the countersignature of the Superintendent of Jails irrespective of the month in which the supply has actually been made.

Note 6. In the case of Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the audit office. A Government employee of this department receiving stores will adjust the amount of the invoice in his accounts by crediting it to the supplying Government employee and debiting it to the service head concerned and will send the third copy of the invoice to the Audit Office in support of the entry in his accounts. Similarly, if he happens to be the supplying Government employee he will charge the amount expended in his accounts as a debit to the Government employee supplied and send the countersigned invoice to the Audit Office as a voucher for the expenditure.

Note 7. Bills for telephone charges are forwarded in duplicate and not in triplicate to the Government employee served who, on approving the bill, will countersign both and return one copy to the supplying Government employee. The other copy he will submit with the contingent bill to the Audit Office after making the necessary notes in his contingent register.

Note 8. The following instructions should be printed on all forms of invoices for the supply of store, etc. and the Government employee served should be required to comply with them before accepting a bill :—

“It is essential for accounting purposes that the entries below be filled in. Failure to do so will result in unnecessary delay and return of this invoice for compliance :—

- (1) Head of charge (Major and Sub-head, Primary and Secondary unit).....
- (2) Month and year to which charge relates.....
- (3) Designation of the Accounts Officer to whom the charge is debitable.....
- (4) Name of the State to which debitable.....

Note 9. Bills are submitted in quadruplicate by supplier to Inspecting Officer of the Indian Stores Department. The latter, after completion of certificate No. 1 on the bill, retains the quadruplicate copy for record in his office and passes on three copies to the consignee. The consignee completes certificate No. 2 on the bill and keeping the triplicate copy for his office record, sends two copies (the original and duplicate) to the Audit Officer, Indian Stores Department, for payment. On receipt of the two copies, the Audit Officer, records necessary payment order on the original copy, issues cheques to the suppliers in payment and then raises necessary debit against the Accounts Officer of the consignee, the duplicate copy being sent to the Accounts Officer in support of the debit. The original copy is essentially necessary in the office of the Audit Officer, Indian Stores Department, as payment order cannot be recorded on any other copy.

In the case of such bills, the particulars and amount thereof should be noted in the memorandum of expenditure in the contingent bill, which need not be supported by a copy of the bill as is required in the case of other work bills.

8.22 Government commercial concerns in the Punjab have been permitted to settle their accounts with other departments by the method of making actual payments, instead of by book transfer as laid down in paragraph 15 of Appendix 2. This system will apply both in the case of payments to be made to the concerns, and in the case of payments to be made by the concerns, and in the case by other departments for services rendered or supplies made. In both cases the payments will be made by cheques, Reserve Bank Government draft or demand drafts. Payment in cash is prohibited altogether. As the issue of a Reserve Bank Government draft for less than Rs. 25 is not permissible the payment is permitted by means of postal money order of petty sums not exceeding Rs. 25 either to or by concerns. Cheques or demand drafts should be crossed and marked “not negotiable Accounts Payee only” so as to ensure credit of the sale-proceeds of the cheques, etc., to a Government head of account at the treasury.

X. EXPENDITURE FOR OTHER GOVERNMENT EMPLOYEES

8.23 When a Government employee makes purchases or incurs expenditure through a Government employee in another district and

the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50, payment may be made by Reserve Bank Government drafts but otherwise every Government employee who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment from the Government employee at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the Government employee requiring the expenditure is attached and therefore a Government employee should address his applications for any service to the principal officer of his department in the district indented on, e.g., a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent or the voucher if he has supplied any articles, to the police officer, who would deal with the charge not less than Rs. 500 as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction should always rest with the originating Government employee.

Note.—This rule does not apply to expenditure to local funds, which should always be recovered.

XI. RESPONSIBILITY OF DRAWING OFFICERS

8.24 The responsibility of drawing officers is determined by the provisions of rule 2.31. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are carefully observed and that in the case of contract contingencies, the expenditure does not cause any excess over the amount fixed therefor. He is also to see that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded.

8.25 Where there is more than one gazetted Government employee attached to an office the head of the office may delegate to a gazetted Government employee subordinate to him the immediate responsibility for the supervision of the contingent bills and registers and checking and cancelling the vouchers. The delegation of power will not, however, relieve the head of the office of the responsibility of seeing that the grants placed at his disposal are disbursed in a proper manner and under due authority. With the extension of the system of contract grant the control of expenditure rests chiefly on him and it is important that he should make use of the authority delegated with due caution.

Note 1.—The disbursing officers are responsible for checking expenditure in cases where an annual limit is imposed on their spending powers. The audit will be satisfied if the disbursing officer merely furnishes a certificate with the bill itself or separately whenever such a charge is sanctioned or incurred, to the effect that the total charges so far incurred during the year do not exceed the prescribed annual limit.

Note 2. Nazarat officers referred to in para 10.17 of the District Office Manual, Punjab, excepting routine items such as diet money of witnesses, electricity bills and menial's pay should not pass any item of new expenditure Rs. 10 (Rupees ten) only without the sanction of the Disbursing Officers.

XII. RESPONSIBILITY OF CONTROLLING OFFICERS

8.26 It is the responsibility of the countersigning officer to see that items of expenditure included in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it, is attached, that the requisite vouchers are all received and in order; that the calculations are correct and specially that the grants have not been exceeded nor are they likely to be exceeded, and that the Accountant-General has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly he should communicate with the drawing officer and insist on its being checked.

CHAPTER IX—Miscellaneous charges

I. REFUNDS

9.1. (a) Subject to the provision of the relevant Acts and rules made thereunder a competent authority may accord sanction to a refund of revenue which may either be given on the vouchers itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Accountant-General.

(b) Refunds of revenue are broadly classified as:

- (i) refunds to which the claimants are legally entitled ; and
- (ii) refunds which are made *ex-gratia* Government being under no legal obligation to make them.

Note 1. Refunds of revenue are not registered as expenditure for purposes of grants or appropriation.

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Note 1. Refunds of revenue are not registered as expenditure for purposes of grants or appropriation.

Note 2. Remissions of revenue allowed before collections are treated as reductions of demands and cash payments of revenue after collection as refunds.

(c) No check can be exercised over refunds of revenue in the Account Office, except in cases where full details of the collections of such revenue are received in that office, either through the treasury accounts or other documents, e.g., Fine statements. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts or other documents in which the money received are entered in detail and a certificate of such a note having been made must be given in all vouchers for refunds.

9.2. Refunds of stamps by Courts can be made in the same way as refunds of—fines. Refunds by District Officers are regulated by departmental rules.

9.2-A. (a) Refunds of passport fees should be allowed in cases where the application for a passport is withdrawn before it reaches the State Government.

(b) Refunds are allowed on Court Fee Stamps affixed to passport applications which are rejected by Government. There is no time-limit for allowing such refunds on this account.

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

Note 1. As a precaution against double refunds of land revenue or other receipts the details of which are not furnished to the Accountant-General, the amount and the date of each such refund should be noted by the Treasury Officer against the original item of credit in the Treasury Receipt Register or in the cash book if the item has not been credited in a separate receipt register.

Note 2. Payments on account of refunds should be recorded by the Treasury Officer in a register in Form PFR 14. In the column "Miscellaneous Refunds" only those items will be entered which cannot be recorded under any other column in the form.

Note 3. A Collector or other Government employee concerned should on passing an order of refund at once issue to the payee a refund order combined with a notice inviting the persons to whom the refund is to be made to receive payment at the treasury.

Note 4. There is no objection to the payment of the refund vouchers of revenue deposit through a recognised bank in whose favour they are endorsed by the payee.

II. COMPENSATION FOR LAND

9.4. The procedure to be observed for the payment of compensation for land taken up for public purposes is regulated by the rules in Appendix 12.

Note. See also notes below paragraph 8 of Appendix 2 of Punjab Financial Rules, Volume II.

9.5. In cases where landed property is acquired by Government by voluntary agreement, the department concerned should be careful to see that in order to avoid any possible claims for interest, payment is made before or immediately after taking possession. If for any reason, this course is impracticable, the circumstances of the case should be reported through the Commissioner and Financial Commissioner, for the information of Government. All preliminaries to acquisition, such as examination of title deeds, etc. should be completed before possession is taken.

CHAPTER X—Loans and Advances

I. GENERAL

(i) SANCTIONS

10.1. A competent authority may sanction loans and advances to private individuals, local bodies, Cooperative Societies and Government employee for the purposes and subject to the conditions specified in the following rules.

(ii) Estimates

10.2. Provision should be made in the Budget for all loans and advances which can be foreseen; a timely estimate both of the advances and of the recoveries of the coming year should, therefore, be made in accordance with the provisions of the Punjab Budget Manual.

II. LOANS TO LOCAL BODIES REVENUE ADVANCES, ETC.

(i) ISSUE OF LOAN MONEY

10.3. Unless in any case Government direct otherwise, the issue of loan money shall be governed by the following rules;

(i) Every loan granted to a Municipality, Cooperative Societies or a Corporation will be recorded in the books of the Accountant-General and no part of it can be issued except under his authority (see the Rule 4.110 of the Subsidiary Treasury Rules).

(ii) No department or Government employee may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing is first obtained from the Accountant-General that the amount is available out of such loan and has been placed by him in a separate account so as to be available for the proposed expenditure.

(iii) The Accountant-General before furnishing the statement mentioned in the preceding clause, will ascertain that the Municipality or other party responsible for the loan has assented to the arrangement or that it is distinctly stated by the Government among the terms of the loan.

(iv) Funds spent under clause (ii) shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or Government employee.

(ii) CONDITIONS OF REPAYMENT

10.4. Loans and advances are usually made to local bodies under the following rules:

- (a) A specific term should be fixed which should be as short as possible, within which each loan or advance should be fully repaid with interest due. The term may in very special cases extended to 30 years.
- (b) The term is to be calculated from the date on which the loan is completely taken up or declared by the competent authority to be closed
- (c) The repayment of loans should be effected by instalments which should ordinarily be fixed on a half-yearly or yearly basis, due dates for payment being specially provided.
- (d) Instalments paid before the due date will be taken entirely to principal unless, of course, any interest for a preceding period is overdue.

Note 1. When a loan of public money is taken out 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 out the last instalment of a loan, the Government may, at any time, declare the loan closed and order repayment of capital to begin. The Accountant-General will bring to notice any delay that appears to him to require this remedy and he will take this step whether there are any dates fixed for the taking of instalments or not.

Note 2. If, in any case, dates have been fixed for the payment of interest, or the repayment of instalments of debt, then such repayment should not begin, until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only 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 completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

Note 3. Notes 1 and 2 are applicable *mutatis mutandis* to loans the repayments of which are made by other half-yearly instalments.

Note 4. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

(iii) INTEREST

10.5. (i) Interest should be charged at the rate provided by Government for any particular loan or for the class of loans concerned.

(ii) A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year should be calculated as "Number of days \times yearly rate of interest"

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unless any other method of calculations is prescribed in any particular case or class of cases. The amount of interest received should be credited to the head "049-Interest-Receipts-Interest on Loans and Advances by the State Government"

(iv) DEFAULTS IN PAYMENT

10.6. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons.

10.7. (a) Any default in the payment of interest upon a loan or advance or in the payment of the principal, will be promptly reported by the Accountant-General to Government. On receipt of such a report the Government should immediately take steps to get the default remedied.

Note. The responsibility of the Accountant-General under this rule refers only to the loans the detailed accounts for which are kept up by him.

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced, it should not be less than 8 percent per annum.

(v) PLUS AND MINUS MEMORANDUM MAINTAINED AT TREASURIES IN CONNECTION WITH REVENUE ADVANCES

10.8. If a Government employee authorised to make revenue advances desires to question the accuracy of the plus and minus memorandum of loans and advances maintained at the treasury in which transactions of each loan are separately recorded (*vide* Article 90 of Account Code, Volume II) he must address the Accountant-General and satisfy him as to its incorrectness and ask him to correct it. Every Government employee should, therefore, see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the District Officer, he should 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 amount 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.

Note. In the case of Taçavi advances recoveries effected in one district on account of advances made in another district, should not be included in the plus and minus memorandum of the treasury in which the recovery is effected but shown separately as distinct items in the miscellaneous portion of the cash account, the intimation of the recovery being at the same time sent to the Treasury Officer who has made the advance so that he may "include" it in his plus and minus memorandum. Recoveries on account of Public Works Taçavi advances should be shown distinctly in the schedule of unclassified items appended to the cash account.

(vi) REVENUE DEPARTMENT RETURNS

10.9. (a) 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.

(b) The Accountant-General will at the close of every half-year's accounts, send to the Financial Commissioner as the Chief Revenue Controlling Authority a return in such form as may be agreed upon, showing the figures that pass upon the books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (a).

(vii) IRRECOVERABLE LOANS AND ADVANCES

10.10. A competent authority may remit or write off any advances which may be found irrecoverable or otherwise. Such loans or advances should be debited to the State Revenues by per contra credit to the loan or advance account concerned.

See note 2 below Rule 18.4.

10.11. In respect of Revenue or other advances for the detailed control, accounting and supervision of which departmental offices are responsible, it is the duty of the departmental authorities concerned as soon as any such advance is ascertained to be irrecoverable, to take necessary steps to get it written off the accounts under the sanction of competent authority and to advise the Accountant-General, in order that he may make the necessary adjustment in the accounts. Irrecoverable advances written off should, nevertheless, be registered by the Departmental Authorities in a separate account or record, in order that any possible eventual recovery may be made; such recoveries will not affect the treasury plus and minus memorandum, and will be taken as revenue. See also note below Article 90 of Account Code, Volume II.

Note 1. In the case of Revenue and other advances mentioned in para 12.8 of Punjab Budget Manual, the responsibility for supervision, accounting and control devolves upon the departmental authorities and detailed rules and instructions governing them are contained in the Departmental regulation (Punjab Government U.O. No. 6568-FR-52, dated 11th September, 1952).

Note 2. In the case of the loans to private individuals or private parties under any scheme, the detailed accounts of such loans shall be maintained by the departmental authorities concerned instead of the Accountant-General, Punjab. The departmental authorities will also be responsible to watch their recoveries and to see that conditions attached to each loan or advance are fulfilled. The Accountant-General will, however, continue to maintain detailed accounts and watch the recovery, and the fulfilment of the conditions in the case of loans to the institutions and organisations, etc.

(viii) ANNUAL REVIEW

10.12. An Annual report upon outstanding loans and advances will be submitted by the Accountant-General for review by the Government.

III. LOANS AND ADVANCES TO GOVERNMENT EMPLOYEES

Note. It is not permissible to sanction loan or advance to a Government employee which involves a breach of any of the canons of financial propriety (see rule 2.10). In any case in which a cash grant would be within the powers of sanction of a particular authority, the grant of an advance not exceeding the cash grant will not require the sanction of a higher authority.

(i) GENERAL

10.13. Advance for—

- (a) purchase of a plot or a built up house ;
- (b) construction of a house ;
- (c) repayment of a private loan taken for the purchase of a plot, or a built up house or construction of a house ;
- (d) repairs and enlargement of a house ; and
- (e) purchase of a conveyance ;

may be granted in accordance with the terms of these rules to all employees who hold substantive appointment under the Government.

Provided that in the case of a Government employee holding substantive appointment on temporary or officiating basis, advance for the aforementioned purposes may be granted subject to the following conditions :—

- (i) he furnishes adequate surety of a permanent Government employee in addition to mortgaging his plot or house or hypothecating his conveyance, as the case may be ; and
- (ii) the department in which the Government employee is working also certifies that such a Government employee will continue in service for a sufficiently long period to enable full recovery of the advance together with interest accrued thereon before termination of his services.

Explanation.—For the purposes of this rule, the term 'substantive appointment' means appointment on regular basis irrespective of the fact whether it is against a temporary or permanent post and that the appointment is not made as a stop-gap, adhoc or provisional arrangement.

Note 1. Pay for the purpose of determining the quantum as well as limit of admissibility of various advances shall include substantive or officiating pay, personal pay, special pay and dearness pay.

Note 2. The amount of advance to be recovered should be fixed in whole rupees except in the case of last instalment where the remaining balance including any fraction of a rupee shall be recovered.

10.13(A). (1) The recovery of loans shall be made in accordance with the norms prescribed under the rules under which loans are sanctioned but the grant of all advances shall be so regulated that the concerned Government employee is able to carry home a minimum of forty per cent of the "Gross Salary" which shall include substantive pay, officiating pay, personal pay, special pay, dearness pay and allowances including additional dearness allowance, *ad hoc* relief and local compensatory allowance. To arrive at the "Carry Home Salary" of the concerned employee, the following deductions shall be made from his gross salary : —

- (i) Compulsory Contribution towards Provident Fund as required under the rules. If an employee contributes an amount over and above the minimum prescribed in rules, the excess contribution shall not be taken into account for working out the deductions.
- (ii) Payment of instalments for refund of advances from Provident Fund.
- (iii) Payment of income tax.
- (iv) Payment of instalments for refund of advances or loans, already granted under these rules.

(2) A Government employee whose "Carry Home Salary" falls short of forty per cent of his "Gross Salary" at the time of grant of any advance, shall not be eligible for such advance.

10.14. The last pay certificate granted to a Government employee under transfer must specify the original amount of such advances, the amount repaid and the balance together with interest, if any, accrued in accordance with rule 10.15 remaining due.

10.15. The interest on advances shall be charged at such rate as may be fixed by the Government from time to time. The interest shall be calculated on the balances outstanding on the last day of each month. In cases, where, under rule 5.1, pay bills for a month are disbursed before the end of the month, an instalment in repayment of an advance received through the pay bill will be taken as having been refunded on the 1st of the following month, the normal date for disbursement of pay.

Note 1. The interest shall be rounded off to the nearest rupee that is less than fifty paise be ignored, while fifty paise and above shall be taken as a rupee.

Note 2. In case the advance is drawn in more than one instalment, the rate of interest applicable shall be determined with reference to the date on which the first instalment is drawn.

Note 3. No interest shall be charged in the case of those advances which the Government may decide to grant interest-free to its employees.

Note 4. In cases where the competent authority finds that the loanee has misutilised the loan or has not fulfilled all or any of the conditions of the sanction or has retained the amount of loan beyond the period specified for utilisation, penal interest shall be charged at such rate as the Government may decide from time to time.

Note 5. No interest shall be charged in respect of the period beyond the date of death of the Government employee.

Note 6. The responsibility of calculating the interest rests with the Drawing, and Disbursing Officer who makes the recovery of the last instalment of the principal amount of loan or advance. In the case of a Government employee on foreign service or on deputation, the interest shall be calculated by the parent department. For calculating the interest the Drawing and Disbursing Officer may, however, obtain the details of the recoveries, if any, made by the previous Drawing and Disbursing Officer, or obtain such particulars from the Audit Office as he may require for this purpose. The Drawing and Disbursing Officer or the Audit Office, as the case may be, shall furnish the necessary particulars. The Audit Office, shall however, check the correctness of interest recovered in post audit.

(ii) HOUSE BUILDING ADVANCES

(a) Advance for purchase of a plot and construction of a house.

10.16. Advances to Government employees for the construction of houses are regulated by the following rules :—

(i) Advance may be made under proper sanction (*vide* Rule 10.1) to Government employees who desire to build houses for occupation by themselves in or outside Punjab where they intend to settle down. No advance is ordinarily permissible to a Government employee who is likely to retire before complete recovery can be effected.

(ii) All such advances must be bona fide required for the purpose of building suitable houses for the personal residence of the Government employees concerned and if the amount of advance is more than what shall be actually expended for the purpose, the surplus shall be refunded to Government.

(iii) The advance should be drawn in four instalments as under :—

(a) first instalment equal to twenty per cent of the advance at the time of starting construction ;

(b) second instalment equal to twenty per cent of the advance after the house has been constructed up to the plinth level ;

(c) third instalment equal to thirty per cent of the advance, after the house has been constructed up to roof level ; and

(d) fourth instalment equal to thirty per cent, i.e., the balance amount of advance after the roof has been completed.

Satisfactory evidence should be produced by the Government employee to show that the amount of the instalment of the advance has actually been utilised for the purpose

for which it was drawn, before the next instalment is paid. The repayment of advance shall commence from the eighteenth issue of pay after the first instalment is drawn or from the pay of the month immediately following the date of completion of the house, whichever is earlier.

Note. A certificate furnished by the concerned Government employee certifying that the amount drawn has been utilised by him will be a sufficient proof of the amount having been actually utilised.

- (iv) Government employees drawing pay less than nine hundred rupees per month may be allowed advance not exceeding seventy months' pay subject to a maximum of sixty thousand rupees and those drawing pay not less than nine hundred rupees may be allowed advance not exceeding sixty* months' pay subject to a minimum of sixty thousand rupees and maximum of one lac and twenty-five thousand rupees.

Note 1. The practice of sanctioning the second house building advance for building another house should be stopped. In case a second advance is required, the first house should be sold and sale proceeds applied towards the payment of the first advance along with interest accrued thereon. If there is any difference between the sale proceeds and the amount of the first advance and interest thereon, this difference should be taken into account while sanctioning the second advance. The difference plus the second advance should not exceed the admissible amount of house building advance.

Note 2. When two persons jointly build a house i.e. husband and wife, father and son, both being Government employee, each one may be granted separate loan subject to the conditions laid down in these rules and further subject to the condition that the amount of loan so granted to both shall not exceed a maximum limit of one lac and twenty-five thousand rupees or the estimated cost of construction, whichever is less.

Note 3. The advance admissible under this rule for the purchase of plot shall be calculated on the basis of the pay drawn by the Government employee at the time he applies for the grant of an advance. Where a Government employee has already obtained an advance for the purchase of a plot, the admissibility of the remaining House Building Advance for the construction of the house shall be calculated on the basis of the pay drawn by the Government employee at the time he applies for the remaining advance for the construction of the house. In the case of a Government employee who has already obtained advance for the purchase of plot either to the admissible extent or less, the admissible advance for the construction of the house shall be calculated on the basis of the pay drawn by the Government employee at the time of the submission of the application by him for the purpose of advance for the construction of the house minus the amount of the advance actually drawn by him for the purchase of plot. The other conditions with relation to the calculation of the extent of the admissible advance shall remain the same.

- (v) Recovery will be made in one hundred and eighty equal monthly instalments from Government employees drawing pay less than nine hundred rupees per month and one hundred and fifty equal monthly instalments from those drawing pay not less than nine hundred rupees from the pay bill of the concerned Government employees. The authority sanctioning the advance may, however, permit any smaller number of instalments if the Government employee receiving the advance so desires. In case the number of instalments once fixed is desired to be altered, the Government employee will be required to execute a fresh mortgage deed altering the amount and number

*Effective from the 1st day of December, 1979.

of instalments originally agreed upon. It will not be necessary to re-execute a mortgage deed if the number of instalments was not originally specified. In case the service of the concerned Government employee falls short of the period of the instalments of principal and of interest, the balance amount of instalments may be recovered from the gratuity payable to him at the time of his retirement. For the purpose of determining the gratuity, the emoluments which the Government employee was receiving at the time of sanction of the advance should be taken into account. In case gratuity falls short of the balance amount of instalments due, the monthly instalment will be increased so as to ensure recovery of the balance together with interest in full from gratuity at the time of retirement of the concerned Government employee. In case where the balance amount of instalments can not be recovered in full even after withholding the payment of the entire amount of death-cum-retirement gratuity admissible to the Government employee concerned, the same may be recovered from the amount due to him on account of leave encashment at the time of retirement. The amount of interest calculated under rule 10.15 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalment of the principal. The recovery of the interest will commence from the month following that in which the repayment of the principal had been completed. Where a Government employee dies while in service and with out repaying the loan obtained by him or any part of it for construction, repair or purchase of plot or house, or interest accrued upon, such loan or part thereof or interest accrued there upon which remains unpaid, shall be written off with the sanction of the competent authority.

- (vi) In order to secure Government from loss consequent on a Government employee 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 P.F.R. Form 12 or P.F.R. Form 14 as the case may be and the reconveyance in P.F.R. Form 13.

The mortgage bond is exempt from duty chargeable under section 40, clause (b) of Schedule I of the Stamp Act. It should, however, be duly registered.

(vii) The Government employee must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built :

Provided that where the land on which the house is proposed to be built with the help of advance is solely owned by the wife, husband, father or son of the Government employee or is owned by the Government employee jointly with his wife, her husband, father or son, the advance may be sanctioned on the presentation by such owner or owners as the case may be, of an affidavit to the effect that he/she is the owner or they are the owners of the said land and the same will be mortgaged in favour of the Government of Punjab as and when so required, and the Government employee will give an undertaking for the repayment of the advance :

Provided further that if such land is owned by the Government employee jointly with his wife, her husband, father or son, the advance to the Government employee will be released only after the owners of the land have executed the mortgage deed—

- (a) in Form PFR 14-A, if the land is lease hold ; or
- (b) in Form PFR 12-A, if the land is free hold ;

Provided further that if such land is solely owned by the wife, husband, father or son of the Government employee, the advance to the Government employee will be released only after the owner of land has executed the mortgage deed and the Government employee has given the undertaking—

- (a) in Form PFR 14-B, if the land is lease hold ; or
- (b) in Form PFR 12-B, if the land is free hold .

Note 1. This rule does not preclude the grant of an advance to a person who does not possess full proprietary right 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 the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in P.F.R. Form 14.

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 its discretion, ask the Government employee 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 interest thereon, if any, from the pay of the Government employee 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 cases 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 Legal Remembrancer 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 case of an advance for the purchase of a 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 the Government will have the right of foreclosing on the conditions mentioned in the mortgaged bond.

Note 3. The Head of the office in case of non-gazetted Government employee and the controlling officer in case of Gazetted Government employee should attach a certificate with the bill for drawing the first instalment of the advance to the effect that mortgage deed in P.F.R. Form 12 or P.F.R. Form 14, as the case may be, has been executed by the Government employee, taking the advance and that it has been duly registered,

(viii) A Government employee quitting or removed from the station where he has built a house, before the whole amount due has been liquidated will continue to be liable to the deduction of his monthly instalment until the advance with 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 off at once the whole amount due or to transfer it to any Government employee of his own or higher rank, the future deductions being made from the pay of such Government employee.

(ix) Applications for advances must be made through the applicant's departmental superior, who will record his option 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. See also rule 10.20 infra.

Note. Advances may also be given, where considered necessary, for the purchase of land on which a house is to be constructed, if the other conditions laid down in this rule are satisfied and the total amount of advance for the purchase of land shall not exceed twenty five per cent of the total advance admissible for the construction of the house. This advance will be given subject to the condition that land will be purchased within three months from the date of drawal of the advance and in case this is not done the entire amount of the advance together with interest thereon shall be recovered in lumpsum. The charges on Stamp Paper and Registration Fee shall also be considered as legitimate and valid expenses in connection with the purchase of a plot while accounting for the utilisation of the House Building Advance.

The Government employees should sign an agreement in P.F.R. Form 15 at the time of taking an advance for the purchase of land and the amount should not exceed what is required for the purpose. A mortgage deed in P.F.R. Form 12 or P.F.R. Form 14 as the case may be, should be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed must be registered within four months of its execution.

The mortgage bond should be kept in the safe custody of the authority sanctioning the advance and should not be released without a report from the Accountant-General that the advance has been fully repaid.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority and the instructions laid down in Appendix 13 should be followed.

The intention of the terms of agreement in P.F.R. Form 15 will be met if the head of the office satisfies himself that the house is actually begun within five months of the advance being drawn.

The departmental superiors of the grantees of the advance should also satisfy themselves that the building operations are completed within 18 months of the date of drawal of the 1st instalment.

In the case of advance taken for the purchase of land only the repayment shall commence from the fourth issue of pay after the advance is taken and in the case of advance taken for the purchase of land and for the construction of a house thereon, the repayment shall commence from the eighth issue of pay. The repayment in each of these two cases shall be completed within eight years.

(x) In addition to the deeds required to be executed under rules 10.16 and 10.17, the following categories of applicants shall also furnish a surety bond in P.F.R. Form 16 executed by a permanent Government employee of the State before the sanctioned advance or any part thereof is actually, disbursed :—

(a) all applicants who are not permanent Government employees ;

(b) all applicants who are due to retire from service within ten years following the date of application for the grant of an advance ; and

(c) all applicants who are permanent Government employees but are not covered by sub-clause (b) above if they require the advance for the purchase of a ready built house or for repayment of private loan taken for purchase of land for constructing a house or for the purchase of house.

Note 1. The liability of the surety will continue till the house built or purchased is mortgaged with Government or till the advance together with interest due thereon is repaid, whichever is earlier

Note 2. Utilisation of the advance for a purpose other than that for which it is sanctioned shall render the Government employee liable to disciplinary action under the Service Rules apart from his being called upon to refund to Government forth with the entire advance drawn by him.

Note 3. See also below rule 10.13.

(xi) The house shall be maintained in good repair at his own cost by the Government employee concerned. He shall also keep it free from all encumbrances, and shall continue to pay all the Municipal and other local rates and taxes regularly until the advance has been repaid to Government in full. The Government employee shall furnish an annual certificate to this effect to the Head of Department.

(xii) After the completion of the house, annual inspection may be carried out by any officer authorised in this behalf by the Head of Department concerned to

ensure that it is maintained in good repair until the advance has been repaid in full. The Government employee concerned shall afford full facility for such inspection to the officer deputed for the purpose.

Note. Furnishing of the false certificate will also render the Government employee concerned liable to suitable disciplinary action apart from his being called upon to refund to Government forthwith the entire advance drawn by him.

(xiii) Advances to Government employees for construction of houses shall not be granted under more than one scheme, i.e. advances or loans should be sanctioned to them either under these rules or under any of the house-building scheme for the time being in vogue.

(b) **Advance for purchase of a house.**

10.17. An advance may be made to a Government employee in exceptional circumstances, for the purchase of a house ; the general principles of Rule 10.16 being applicable, and the Government employee being required, in addition to a mortgage deed, to deposit with Government satisfactory evidence of a clear title to the house. See also rule 10.20 *infra*.

Note 1. 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 improvements which the purchaser of the house may desire to make. The charges on Stamp Paper and Registration Fee shall also be considered as legitimate and valid expenses in connection with the purchase of a house while accounting for the utilisation of the House Building Advance.

Note 2. The advance may be drawn in full at once, but satisfactory evidence should be produced before the Accountant-General to show that amount advanced for the purchase has been spent within 3 months of its drawal and the amount advanced for repairs or improvements (see Note 1 above) within a further period of 2 months. A certificate to this effect from the head of the office will ordinarily suffice. The repayment in this case shall commence with the eighth issue of pay after the advance is taken and be completed in one hundred and fifty or one hundred and eighty monthly instalments as the case may be. Interest will be calculated in accordance with rule 10.5 and the recovery thereof will be made as laid down in clause (v) under rule 10.16.

Note 3. The Head of the office in the case of a non-gazetted Government employee and the Controlling Officer in the case of a gazetted Government employee shall attach a certificate with the bill to the effect that he has secured and retained with him an agreement in P.F.R. Form 15 signed by the Government employee taking the advance pending execution of the mortgage bond in P.F.R. Form 12 or P.F.R. 14, as the case may be, after the house is actually purchased. The fact of execution and registration of the mortgage bond should also be intimated to the Accountant General as soon as possible.

Note 4. Omitted.

(c) **Advance for repayment of a private loan taken for purchase of a house**

10.18. An advance may also be given for the purpose of repaying a private loan taken by a Government employee 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 the Note under clause (ix) of rule 10.16 and in rule 10.17 and the notes thereunder 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 eighteen months before the date of receipt of the application for an advance to discharge the private debt.

Note 1. See also Rule 10.20 *infra*.

Note 2. The recovery in cases mentioned in this rule will commence from the eighth issue of pay after the advance is drawn and will be completed in one hundred and fifty or one hundred and eighty equal monthly instalments, as the case may be.

(d) Advances for repairs and enlargements

10.19.* Subject to the general principles laid down in rules 10.15, 10.16 and 10.17, advances may be made under the following conditions to a Government employee to enable him to effect repairs, enlargements or both to his/her house :—

(i) An advance may be made only if the repairs—

(1) are required to make the house habitable;

(2) are not in the nature of ordinary repairs ; and

(3) involve an outlay large in comparison with the value of the house.

(ii) The Government employee shall be entitled to one advance only for enlargement or for carrying out repairs or for both to a house, ancestral or built, or purchased with Government advance or acquired out of his own resources, provided five years have elapsed since its acquisition or final drawal of the advance, if built with Government advance. The advance may also be granted for the house which is not solely owned by the Government employee but is property of a Hindu Undivided Family of which he is a co-parcener subject to the condition that all the co-parceners mortgagage the property in P.F.R. Form 17.

(iii) The advance shall not exceed twelve months pay and will be recovered in one hundred equal monthly instalments and repayment will commence from the fourth issue of pay after the advance is drawn.

*As substituted vide Notification No. FD-(loans cell)-77/10060 dated 29th November, 1977.

(e) **Instructions for dealing with applications for advance for construction, purchase or repair of houses, etc.**

10.20 (I) As the gross amount of advance granted under these rules is not to exceed the amount provided in the sanctioned Budget Estimates an authority empowered to deal with an application shall not issue an order of sanction, until the Department of Finance has certified that funds are available in the year in which payment of advance will be made.

The sanction for the drawal of the advance in favour of the Government employee will be issued by the Sanctioning Authority within a period of forty-five days from the date on which the funds are earmarked and a copy thereof supplied to the Department of Finance (Loans). If a copy of the sanction is not received in the Department of Finance (Loans) within this period, the funds so earmarked will be treated as cancelled and a fresh authorisation shall have to be obtained from the Department of Finance. After the sanction has been issued the first instalment of the advance shall be drawn within two months from the date of issue of sanction or by thirty first day of March, whichever is earlier, failing which sanction will lapse and a fresh certificate of availability of funds shall have to be obtained from the Department of Finance (Loans). Any amount which remains undrawn by thirty first day of March, shall lapse and a fresh certificate of availability of funds and also the sanction to drawal of advance shall be obtained before it is drawn in the following year.

To avoid inconvenience and lapse of funds it is important that sanctioning authorities should not send applications to the Department of Finance for report as to the funds being available unless they are satisfied that the amount applied for, if made available, will be drawn before the end of financial year. Similarly when a sanctioning authority comes to know that any advance in regard to which the Department of Finance has reported that funds are available will not be sanctioned or will not be drawn from the treasury within the financial year, the Department of Finance should always be informed so that the funds made available for the purpose may be diverted to other applicants.

(2) In case of those Government employees, who are nearing retirement the amount of the instalment payable monthly may be so fixed as to ensure the recovery of the entire amount before the date of retirement.

(iii) **ADVANCES FOR PURCHASE OF CONVEYANCES**

(a) **Advances for the purchase of a Motor Car or Motor boat**

10.21. Advances may be sanctioned to a Government employee

for the purchase of a motor car or a motor boat provided the following conditions are fulfilled:—

- (1) An advance will be given only when the Government considers that it is in the interest of the public service that the Government employee should use a car or a boat in the discharge of his duties. Advances can only be granted to such Government employees as are compelled in the course of their official duties to do much touring or to make frequent journeys at short notice, or where the saving of time is of real importance.
- (2) The total amount to be advanced to a Government employees drawing pay not less than one thousand and five hundred rupees per month, should not exceed forty five thousand rupees or the anticipated price of the motor car whichever is less. If the actual price paid is less than the advance taken, the balance must be forthwith refunded to Government.

Note. For the purpose of an advance drawn in England in respect of a motor car "actual price" may also include, in cases in which the advance drawn includes estimates of these charges the amount of freight actually paid on the car upto an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

In the case of a Government employee who chooses to take delivery of the car in England, the actual price shall not include any claim on account of freight to India, the cost of insurance for voyage and the customs duty.

- (3) Advances should be applied for before the purchase is made, and the application for an advance should certify that the Government employee is unable to make the purchase without one.

Possession of a conveyance should not be taken by the Government employee concerned until after he has received an intimation that an advance has been sanctioned. Where a Government employee has purchased or taken possession of a conveyance before he has received such intimation, the sanction of the advance will cease to be operative, and any money drawn must be forthwith refunded to Government, or fresh sanction accorded with the consent of the Department of Finance which will agree to such fresh sanction only when the circumstances are unusual.

Applications for the grant of advance in respect of conveyance which has already been purchased or taken possession by a Government employee, irrespective of whether the price has been paid or not, should not ordinarily be sanctioned. Where, however, special circumstances exist for making a departure from the rules, the case should be referred to the Department of Finance.

- (b) A Government employee who is on leave or is about to proceed on leave and for whom an advance has been approved, will be entitled to draw such advance at any time while on leave in India if he receives intimation regarding the availability of the conveyance. The recovery of the advance drawn in such cases will commence with the first issue of pay or leave salary after the advance is drawn.
- (5) Recovery of advance will commence with the first issue of pay after the advance is drawn. It will be effected in the manner laid down in clause (v) of Rule 10.16 and the note thereunder with the modification that the number of monthly instalments in this case will be hundred.
- (6) Except when a Government employee proceeds on leave, not being leave on average pay not exceeding four months or earned leave not exceeding 120 days or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, previous sanction of the Government is necessary to the sale by him of a car or boat, purchased with the aid of an advance which, with interest accrued, has not been fully repaid. If a Government employee wishes to transfer such a car or boat to another Government employee who performs the duties of a kind that reveals the possession of the conveyance necessary, he may be permitted to transfer the liability attaching to the car or boat to the latter Government employee, provided that he records a declaration that he is aware that the conveyance transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.
- (7) In all cases in which a car or boat is sold before the advance received for its purchase from Government with interest has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance; provided that when the car or boat is sold only in order that another car or boat may be purchased the sanctioning authority may permit a Government employee to apply the sale-proceeds towards each purchase, subject to the following conditions:—
- (a) the amount outstanding shall not be permitted to exceed the cost of the new car or boat;

- (b) the amount outstanding shall continue to be repaid at the rate previously fixed;
- (c) the new car or boat must be mortgaged to Government as required by these rules ; and
- (d) The quantum of the advance to be granted to the Government employee on the second or subsequent occasion for the purchase of a Motor car shall be equal to the difference between the price of the vehicle to be purchased and the sale-proceeds left over with the Government employee after the repayment of the earlier outstanding advance including interest thereon, subject to the maximum amount of advance admissible under the rules.

Note 1. A Government employee may be allowed advances to purchase more than one car or boat 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 against a particular Government employee does not exceed the limit within which advances may be given.

Note 2. When an advance has been granted a second advance will not usually be granted after a period of less than three years from the grant of the first advance.

Note 3. A Government employee who draws an advance in India for the purchase of a motor car or a motor boat is expected to complete his negotiations for the purchase of and pay finally for the car or both, within one month of 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. This condition should always be mentioned in letters sanctioning such advances.

Furnishing of security at the time of registration, as a prospective purchaser as required under Motor Cars (Distribution and Sales) Control Order of 1959, will be the responsibility of the officer concerned. No advance will be given to him from Government funds in this respect.

The advance may be applied for well in time and also sanctioned by the competent authority but it should be drawn only after the officer concerned has received a written assurance from the dealer that the supply is likely to be available within a month and a certificate to this effect should be recorded on the bill for the advance.

In the event of any delay in supply despite the written assurance referred to in sub-para 3 above, the officer concerned should apply for extension of the time limit within the permissible period of one month and seek permission for retaining the advance for a further period which should be specified. Each such request should be supported by a letter from the dealer concerned indicating the likely period of supply and this will be considered on its own merits.

Note 4. At the time of drawing the advance the Government employee should be required to execute an agreement in P.F.R. Form 18. No advance will be granted until this agreement has been signed. This condition should be clearly stated in all orders sanctioning such advances. When the advance is drawn the sanctioning authority should furnish to the Accountant General a certificate that the agreement in P.F.R. Form 18 has been signed by the Government employee drawing the advance and that it has been examined and found to be in order.

The sanctioning authority should see that the conveyance is purchased within one month from the date on which the advance is drawn. On completing the purchase the Government employee will further be required to execute a mortgage bond in P.F.R. Form 19 hypothecating the car or boat to the Government as security for the advance. (Such a bond is exempt from the duty chargeable under section 40, clause (b) of schedule 1 of the Stamp Act). The cost price of the conveyance should be entered in the schedule of specification attached to mortgage. This bond should be promptly submitted by the sanctioning authority to the Accountant-General for examination before final record.

The mortgage bonds should be kept in the safe custody of the administrative department concerned in case in which the advance is sanctioned by the Government. When advance has been fully repaid the bond should be returned to the Government employee concerned, duly cancelled, after obtaining from the Accountant-General's office a certificate as to the complete repayment of the advance.

Administrative departments should satisfy themselves by careful scrutiny of all such bonds that they are in proper legal form and have been regularly executed,

Note 5. Omitted. *Vide* Notification No. 22/1/78-FR(4)-3477, dated 13-7-78.

Note 6. Advances for the purchase of a motor car or a motor boat to Government employees 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. If the sanction is accorded it will be subject to the provision that the advance by the foreign employer shall be regulated by the same conditions as would apply if the Government employee were serving directly under Government. In special cases, however, where a Government employee's services have been lent to a municipality whose financial position will not permit of the advance, the competent authority may at his discretion sanction the advance from the Government funds provided the Government employee's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

Note 6-A. Application may also be admitted for consideration in turn along with other employees for the grant of advance for the purchase of conveyance to a Government employee who has been sent on deputation and who despite being eligible for such advance under these rules, is unable to obtain the advance from his borrowing employer.

Note 7. Government employees who are in possession of motor cars purchased with advances obtained from Government while employed in Aden and who bring such cars to India on transfer to appointments the duties of which necessitate the use of cars in the public interest, will be eligible for the grant of additional advances to cover expenses on account of customs duty levied on the imported cars. Such additional advances will be subject to the usual conditions as regards interest etc., and will be recovered within the period still outstanding for the original loan, or a period of 20 months, whichever is longer.

Note 8. The grant of an advance under this rule to a Government employee who proceeds on deputation out of India and desires a motor car for use during his deputation is not admissible.

Note 9. The instructions regarding provision of funds given in clause (1) of rule 10.20 apply *mutatis mutandis* in the case of advances for the purchase of conveyances.

Note 10. When sanctioning an advance the sanctioning authority shall carefully observe the instructions given in this rule and shall always draw the attention of the Government employee concerned to these instructions.

(b) ADVANCES FOR THE PURCHASE OF MOTOR CYCLES

10.22. An advance may be sanctioned to a Government employee for the purchase of motor cycle subject *mutatis mutandis* to the conditions laid down in rule 10.21 and the notes thereunder excepting clause (2) thereof and further to the conditions given below :—

(1) that the pay of Government employee is not less than eight hundred rupees per month;

(2) that the amount of the advance does not exceed *five thousand rupees or the anticipated price of the motor cycle/scooter, whichever is least. In case of auto-cycles and other similar mopeds, the maximum amount of advance will be restricted to two thousand four hundred or the actual price of the vehicles whichever is less. The recovery will be made in *seventy equal monthly instalments.

Note 1. An advance for the purchase of scooter may also be allowed to a Government employee on the same conditions.

Note 2. In view of the long distances in Chandigarh which Government employees are required to cover in coming to and going from their offices, the provisions of rule 10.21 and 10.22 stand relaxed in the case of Government employees permanently stationed at Chandigarh who want to purchase scooters, provided their pay is not less than eight hundred rupees per mensem.

(c) ADVANCES FOR OTHER CONVEYANCES

10.23. An advance may be granted to a Government employee not holding a post which would ordinarily be held by a member of an All-India Service or Provincial Service Class I for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions:—

- (1) An advance will be allowed only when the appointment held entails duties involving touring. In the case of the purchase of bicycles, an advance may, however, be granted even though the post held does not entail touring, if in the opinion of the sanctioning authority the possession of a bicycle will add to the efficiency of the Government employee concerned.
- (2) The amount of the advance does not exceed three hundred rupees or the anticipated price of the conveyance to be purchased, whichever is less. If the actual price paid is less than the advance taken, the balance should be refunded to Government.
- (3) Recovery will be made, unless the competent authority otherwise specially directs, in twenty equal monthly instalments from the pay bill of the Government employee concerned. It will commence with the first issue of pay after the advance is drawn. The amount of interest will be recovered as laid down in clause (v) under Rule 10.16 and the note thereunder.
- (4) The conveyance purchased with the advance will be considered to be the property of the Government until the advance with interest accrued thereon is repaid.
- (5) A Government employee who takes an advance under this rule should within one month after drawing the advance, furnish the head of the office with a certificate giving full particulars of the conveyance purchased with the advance and the cash receipt obtained for the amount actually paid for it.

Note 1. In the case of purchase of bicycles the amount of advance should be restricted to such special unit as may be imposed by general or special order of the Department of Finance.

Note 2. Omitted.

Note 3. See clause (1) of rule 10.20 which applies *mutatis mutandis* in the case of these advances.

Note 4. Government employees may be allowed a second advance for the purchase of bicycles on the condition that the sanctioning authority is satisfied that the second advance applied for is really required and will be utilized for the purpose for which it is meant. The second advance should not, however be granted before a period of at least three years from the date of first advance has elapsed. Before allowing the second advance the sanctioning authority should make sure that the cycle purchased with the aid of the first advance has either been lost or has become unserviceable.

Note 5. The number of cycles advances to be allowed to a Government employee during the whole of his service career should be restricted to two.

(iv) ADVANCES FOR PURCHASE OF TYPE-WRITERS.

10.24. An advance may be granted under proper sanction (vide rule 10.1) to a permanent Government employee for the purchase of a typewriter subject to the following conditions :—

- (1) An advance will be given only when the sanctioning authority considers that it is in the interest of the public service that the official should use a typewriter in the discharge of his duties.
- (2) The total amount to be advanced to a Government employee shall not exceed Rs. 400 or the anticipated price of the typewriter, whichever is less. If the actual price paid is less than the advance taken, the balance shall be forthwith refunded to Government. A Government employee obtaining an advance shall produce satisfactory evidence, for the information of both the Accountant-General as well as the sanctioning authority, that the machine has been actually purchased, and that the amount spent is not less than the amount advanced.
- (3) Recovery shall be made by deducting monthly instalments, equal to 1/20th of the advance from the pay bill of the Government employee. The amount of interest calculated in accordance with Rule 10.15 will be recovered as laid down in Rule 10.16, clause (v) and the note thereunder.
- (4) The type-writer purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon, is repaid.

The provisions of clause (7) of Rule 10.21 and conditions (a), (b) and (c) laid down therein apply *mutatis mutandis* to the sale of a typewriter purchased with an advance taken from Government.

Note. See clause (1) of Rule 10.20 which applies *mutatis mutandis* to these advances also.

(v) ADVANCE TO GOVERNMENT EMPLOYEES ON THE EVE OF IMPORTANT FESTIVALS AND TRIPS TO HILL STATIONS ETC. FOR RECREATION PURPOSES

10.24-A. An advance may be granted on the eve of important festivals and trips to hill stations, etc., for recreation purpose on the following terms and conditions :—

- (i) The amount of the advance will be Rs. 500 or one month's basic pay as defined in rule 2.44(a) (1) of C.S.R. Volume I, whichever is less.
- (ii) The advance will be recovered in four equal monthly instalments the first instalment commencing with the next month's pay bill, i.e., the pay bill of the month following that in which the advance is drawn. The amount of each instalment shall be rounded off to the nearest rupee, any balance being recovered in the last instalment.
- (iii) The advance may be granted both to Gazetted and non-gazetted Government employees in receipt of basic pay not exceeding Rs. 1400 per mensem. This concession will not be admissible to workcharged staff, who are not entitled to pension, nor to the staff paid from contingencies.
- (iv) The advance should not be granted to temporary staff not likely to continue in service, for a period of at least six months beyond the month in which it is drawn.
- (v) The advance is admissible only to those on duty or on earned leave on full pay at the time the advance is drawn.
- (vi) A government employee may be allowed to draw either the festival advance or the advance for a trip to a hill station, etc., for recreation purposes only once in a calendar year.
- (vii) A second advance should not be sanctioned till the earlier advance has been recovered in full.
- (viii) The advance shall be drawn and disbursed before the festival or before the proposed trip to a hill station etc. in connection with which it is sanctioned.

(ix) Before the advance is sanctioned to temporary staff, sureties from permanent Government employees, or any other form of security considered adequate by the sanctioning authority shall be obtained. The authorities competent to sanction these advances may, at their discretion, dispense with this requirement in the case of temporary staff who have completed 3 years of continuous service and are likely to continue in service till the adjustment of the advance.

(x) The advance will be interest free.

Note 1. The Heads of offices will be competent to sanction the advance in the case of Class III and Class IV Government employees and Heads of Departments in the case of Gazetted Officers. These advances may be paid by gazetted officers without authority from the Accountant-General, Punjab.

Note 2. The Government employee obtaining the advance should furnish a certificate within two months of the drawal of the advance to the effect that the whole of the advance had been utilised for the purpose for which it was obtained.

Note 3. The festival advance will be admissible only on one occasion in the calendar year. The competent authority for the purpose of fixing the festival occasions will be the Head of the Department concerned. He will fix the festival occasions on which such advances will be allowed, after taking into consideration the importance attached locally to such festivals and in consultation with recognised associations of staff where such associations exist.

The sub-offices of an office located at different stations may be treated as separate establishments for this purpose, but no member of any establishment shall be granted more than one such advance in one calendar year.

(vi) OTHER ADVANCES

10.25. Advances may also be made for the purposes specified below :—

Advances on Transfer

(a) Advances may be made to Government employee under orders of transfer, up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer, (See also Rule 10.13) such advances may be sanctioned by the head of office or by any other subordinate authority. See also notes 7 and 8 below.

The advances should be recorded on the Government employee's last pay certificate. The advance of pay should be recovered from the pay of the Government employee in not more than six monthly instalments, the recovery commencing from the month in which the Government employee concerned draws a full month's pay or/ and leave salary on joining his new appointment. The advance of travelling allowance should be recovered in full on submission of the Government employee's travelling allowance bill.

Note 1. Authorities competent to sanction advances under this clause may sanction such advances for themselves also.

Note 2. An advance under this clause is also admissible to a Government employee who receives orders of transfer during leave.

Note 3. This clause does not preclude the grant of a second advance to a Government employee 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 allowance has not already been drawn.

Note 4. When a single lump sum advance is drawn to cover the travelling expenses both of the Government employee 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 Government employee's family do not actually make or complete the journey with him. In such a case, the Government employee should carefully 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 5. The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the Government employee there, on production of the last pay certificate showing that no advance was drawn at the old station.

Note 6. The amount of advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

Note 7. Headmasters of Government Industrial schools and institutions can grant advances of pay and travelling allowances under this clause.

Note 8. A Superintending Engineer or Divisional Officer of the Department of Public Works may grant advances to any Government employee under his jurisdiction, including himself.

Note 9. In the Department of Public Works if the encashment of a bill for an advance on 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.

Note 10. The sanction of the competent authority to personal advances may, if referred, be obtained, in the form of countersignature on the bill itself before it is presented in the treasury.

Note 11. Where after withdrawal of advance under this rule a Government employee does not submit the adjustment bill within one month of the date of completion of the journey, the advance so drawn shall be recovered from the next pay bill or any other dues in one instalment by the Treasury/Assistant Treasury Officers in the case of gazetted officers and by the Drawing and Disbursing Officers in the case of non-gazetted employees.

Note 12. An advance of travelling allowance under this rule may be made by the competent authority to a temporary Government employee without insisting on a surety from a permanent Government employee provided it is restricted only to cover conveyance charges on account of the Government employee concerned, his family and his baggage to the new station. The competent authority to do so will be the sanctioning authority in respect of a gazetted Government employee and the Head of Department concerned in respect of a non-gazetted or Class IV Government employee provided in the latter case the Government employee concerned has completed one year's service and is not likely in the opinion of the Head of the Department to be discharged within three months of the receipt of the advance. This does not preclude sanctioning of the advance of the pay and travelling allowance to a temporary Government employee on the same basis as for a permanent Government employee provided the surety from a permanent Punjab Government employee is obtained.

Note 13. Advances to Government employees on transfer to foreign service may be sanctioned by the authorities that are competent to sanction the transfer. The re-imbusement of the advance to Government by the foreign employer should be made in lumpsum by sending a cheque or demand draft in favour of Accounts Officers on whose books the advance is originally booked.

Note 14. Advances of Pay/T.A. to Government employees, at the time of their reversion from the Foreign Service, may be sanctioned by the Foreign Employer. Advance of pay should be granted by the Foreign Employer only after consultation with the authority competent to sanction the transfer of Government employee of Foreign service, on the analogy of the provisions to Note 6 below rule 10.21 (7) of the Punjab Financial Rules, Volume I.

Procedure indicated below, should be followed for re-payment of such advances to the Foreign Employer :—

Advance of Pay

Immediately on receipt of a demand from the Foreign Employer, duly supported by a copy of cash receipt certified by the Foreign Employer concerned, obtained from the officer concerned at the time of the payment of the advance, the competent authority should refund the total amount to the Foreign Employer by means of a bank draft. The amount of the bank draft may be debited in the Accounts under the head "Departmental Advances—Civil Advances, Objection Book Advances" in Section T—Deposits and Advances Part III Advances not bearing interest. The recovery of the advance should be watched in the same manner as in the case of the advance of pay sanctioned to a Government employee under rule 10.25 (a) of the Punjab Financial Rules, Volume I.

Advance of T.A.

Since the T.A. for the return journey on the Government employee's reversion to Government service is to be borne by the foreign employer, the advance of T.A. granted by the foreign employer in this regard may be adjusted only on the Government employee furnishing the T.A. bill, which should be sent straight to the foreign employer.

Advances on arrival in India on first appointment or on return from leave or deputation out of India and while proceeding on deputation outside India.

(b) Advances may be granted to Government employees not subject to Military rules—

- (i) On arrival in India on first appointment of an amount not exceeding two month's substantive pay less the amount of any advance made in England.

Note. When a Government employee on arrival in India asks for an advance and produces no last pay certificate, an advance may be granted by the Accountant-General on the Government employee furnishing a declaration that he has not received any advance in England.

- (ii) On return from leave or deputation elsewhere than in India, Ceylon, Nepal, Burma, and Aden of an amount not exceeding two month's substantive pay or Rs. 1,000, whichever is less, in addition to any advance made in England, provided that the leave was not earned leave not exceeding four months or any other leave equivalent thereto and that no advance has been drawn under clause (a) above.

Note. The advances may be drawn on the authority of the Accountant-General from any treasury in India to be specified by him. 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 the 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 advances made in England by the High Commissioner for India at his discretion to enable Government employees to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances—vide rule 10.15.

(iii) Government employees who proceed on deputation outside India may be granted advances subject to the following conditions :—

- (1) the period of deputation is not less than one month ;
- (2) the amount of advance is limited to a month's pay of the officer and is recovered in not more than three monthly instalments ; and
- (3) in the case of temporary Government employees, surety from a permanent Government employee is obtained before the advance is sanctioned.

Advances for journey on tour

(c) Advances may be made under the rule specified below :—

(i) To a Government employee other than an Gazetted inspecting officer, for himself or an Assistant or Deputy, proceeding on tour up 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 Government employee's return to headquarters or on 31st March, whichever is earlier.

Note. Advances under this sub-clause may be granted by heads of offices but they should not be applied to the expenditure of any gazetted Government employee, except that of Government employee of the Department of Forest which is meant to be covered by his travelling allowances.

(ii) To a Government employee, proceeding on tour, of an amount sufficient to cover his personal travelling expenses for a month, subject to adjustment on completion of the tour or on 31st March, whichever is earlier.

(iii) To a Government employee proceeding on a prolonged tour in the interior to places which are difficult of access of an amount sufficient to cover contingent charges in terms of sub-clause (i) above and personal travelling

expenses in term of sub-clause (ii) above for six weeks, subject to adjustment on completion of the tour or on 31st March, whichever is earlier.

Note 1. Advances under sub-clause (i), (ii) and (iii) which are drawn in the month of March may be adjusted on completion of the journey or by the 30th April, whichever is earlier.

The expression "personal travelling expenses" in sub-clauses (ii) and (iii) should be taken to include not only the daily allowance, but also the road mileage and the fares and incidentals for the journeys both ways. The daily allowance may be calculated for the likely period of halt at an outstation, not exceeding 30 days or six weeks in any case, as the case may be.

Note 2. (a) Advances under sub-clause (ii) may be granted by Heads of Offices to officers subordinate to them.

(b) Advances under sub-clause (ii) may be sanctioned to themselves by all officers declared to be their own Controlling Officers.

(c) Advances under sub-clause (ii) to Heads of Offices who are not their own Controlling Officers may be sanctioned by the respective Controlling Officers.

(d) Advances under sub-clause (iii) may be granted by Heads of Departments.

(iv) }
Note 1 } Omitted.*
Note 2 }

Note 3. See N.B. under clause (e) below.

Note 4. An advance of travelling allowance under this rule may be sanctioned to a temporary Government employee without insisting on a surety from a permanent Government employee by the sanctioning authority in respect of gazetted Government employees and by the Head of Department concerned in respect of non-gazetted or Class IV Government employee. The advance should be restricted to a month's pay of the officer concerned and in regard to non-gazetted and Class IV Government employees the conditions laid down in Note 12 under rule 10.25(a) will also apply. This does not also preclude sanctioning of an advance on the same basis as for a permanent Government employee provided surety from Government employee is obtained.

Note 5. See N.B. under clause (e) below.

Note 6. Where after drawal of an advance under this rule a Government employee has not submitted the adjustment bill in due time and consequently his right to T.A. claim stands forfeited under clause (e) of rule 2.25, the advance so drawn shall be recovered from his pay bill or any other dues in one instalment by the authority competent to sanction such an advance.

ADVANCES FOR EXPENSES CONNECTED WITH REMITTANCE OF TREASURE

(d) By the collector 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.

Note. See N.B. under clause (e) below.

ADVANCES FOR LAW SUITS

(e) By the head of an office for law-suits to which Government is a party.

N. B. The advances mentioned in clauses (c), (d) and (e) are treated as final charges, not as advances recoverable, and to be drawn and accounted for as contingent charges or travelling expenses of establishments advances.

(f) and (g) Omitted.

*Being related to the Punjab Agriculture University.

ADVANCES FOR PURCHASE OF TENTS

- (h) Superintendent Engineers may sanction advances 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 recovered in twelve equal monthly deductions from pay commencing three months after the date of the advance.

ADVANCE FOR PURCHASE OF AGRICULTURAL MACHINERY

- (i) On account of agricultural machinery purchased by the Agricultural Engineer, the expenditure should be charged against "special advances" and the amount realised from sale of machinery, etc, taken to the credit of this account. The surcharge on sales should be credited monthly direct to the revenue head concerned and deposits of intending purchasers credited to Revenue deposits and adjusted on completion of the purchase.

ADVANCES AND FREE INDIGENT GRANTS FOR THE WELFARE OF SCHEDULED CASTES AND BACKWARD CLASSES DEPARTMENT

- (j) For relief of distress, purchase of seed, cattle and agricultural implements, maintenance, clothing or any other necessary and reasonable purpose connected with the reformation and uplift of the member of Criminal Tribes residing in settlements, reformatory schools, colonies and villages under direct control.

ADVANCES TO PRISONERS RELEASED UNDER THE GOOD CONDUCT PRISONERS PROBATIONAL RELEASE ACT, 1926, AND TO PAROLES RELEASED UNDER THE PUNJAB BORSTAL ACT AND PRISONERS RELEASED UNDER SECTION 401, CRIMINAL PROCEDURE CODE.

- (k) For purpose specified in (j) above.
(l) Advance for the purchase of books.

An advance may be granted to a Lecturer/Professor of a Government Arts, Training or Professional College for the purchase of books to build up their libraries subject to the following conditions :--

- (i) The total amount of advance shall not exceed Rs. 100 in each case. The Government employees obtaining an advance shall produce evidence to the satisfaction of

both the Accountant-General as well as the sanctioning authority that the books have been actually purchased and the amount spent is not less than the amount advanced.

- (ii) The advance shall be free of interest and shall be recovered in four equal monthly instalments from the pay bills of the Government employees. Recovery of advance will commence with the issue of the pay after the advance is drawn.
- (iii) The books purchased with the advance shall be considered to be the property of the Government until the advance is repaid.
- (iv) The provisions of clause (7) of rule 10.21 shall apply *mutatis mutandis* to the sale of books.
- (v) In the case of temporary Lecturers/Professors, the advance shall be granted on the surety of a permanent Government employee.
- (vi) Not more than one advance in a calendar year or two such advances throughout his career shall be allowed to a Lecturer/Professor.
- (vii) The advance will be classified under head Loans to Government Employees—other Advances—Advances for the purchase of books.

Note. The provisions of clause (1) of rule 10.20 shall apply *mutatis mutandis* to this advance also.

**ADVANCE TO MEET COST OF HIGHER TECHNICAL, MEDICAL
AND SCIENTIFIC STUDIES OF THE CHILDREN OF
GOVERNMENT EMPLOYEES IN INDIA AND ABROAD
IN RESPECT OF DEGREE COURSES AND ABOVE**

- (m) Interest bearing advances may be allowed with the approval of the competent authority in addition to the amount admissible from the G.P. Fund in cases where advances from the G.P. Fund to meet the cost of such studies of the children of the employees are insufficient because of higher expenses in connection with the technical and higher studies. The amount of loan so advanced shall be equal to 12 months pay (including Dearness Pay) subject to a maximum of ten thousand rupees. The loan will bear interest at the rate prescribed for grant of loan to Government employees for various purposes and will be restricted to the extent of the amount admissible from the General Provident Fund, falling short of this amount and will be advanced in yearly instalments

depending upon the currency of the courses, each instalment being treated as a separate loan. The recovery of each instalments will be effected in fifteen monthly instalments and the first instalment of the loan will commence after the third issue of pay ; while in the case of second and subsequent instalments of loans, the recovery will commence after the sixth issue of pay after the drawal of each instalment. No authority from the Accountant General for the drawal of this loan will be necessary. The Treasury Officer concerned will pass the bill on the basis of sanction issued. The sanctioning authority will ensure that :—

- (i) the advance is sanctioned after necessary verification to the effect that the child/children has/have secured admission in the Universities in India or abroad, as the case may be ;
- (ii) the amount drawn for one child or more children does not exceed twelve months' pay of the employee concerned subject to a maximum of ten thousand rupees as reduced by the amount admissible from the General Provident Fund under the normal rules; and
- (iii) second and subsequent loans will be subject to the conditions that the child/children continues his/their studies in the second and subsequent years. Such a loan would be admissible for each of his children subject to the admissibility of the maximum prescribed limit of the loan.

Provided that the recovery of loan from a Government employee who dies while in service may be postponed till the child in respect of whom the loan was obtained, starts earning, and no interest shall be charged on the amount of loan for the period of such postponement.

(vii) CONDITIONS OF REPAYMENT

10.26. All advances are subject to adjustment by the Government employees receiving them in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of the borrowing Government employee going on leave of any kind with leave salary or his drawing subsistence grant. A competent authority may, in exceptional cases, order a reduction in the amount of the monthly instalment provided that in the case of interest bearing advances to Government employees the whole amount due should be completely recovered within the period originally fixed.

(viii) IRRECOVERABLE ADVANCES

10.27. A competent authority may remit or write off recovery of any loans or advances which are found to be irrecoverable.

CHAPTER XI—Remittance through
Telegraphic Transfers, Bank Drafts and
Government Drafts.

CHAPTER XI—Remittance through
Telegraphic Transfers, Bank Drafts and
Government Drafts.

Rules 11.1 to 11.44 Omitted*

*Please refer to the Panjab Treasury Rules.

THE UNIVERSITY OF CHICAGO
LIBRARY

UNIVERSITY OF CHICAGO

UNIVERSITY OF CHICAGO

CHAPTER XII—Deposits

Note. The provisions of rule 3.14^{*} apply *mutatis mutandis* to the relevant rules in this Chapter.

12.1 to 12.9 Omitted.*

LAPSED DEPOSITS

12.10. Deposits credited to Government under the relevant rule of P. T. R. corresponding to rule 12.7 of P. F. R. Vol. I will be repaid in accordance with the provisions contained in rule 4.130 of the Subsidiary Treasury Rules, Volume I.

12.11 to 12.28. Omitted.*

IX—INTEREST BEARING DEPOSITS

12.29. For the purpose of the rules in this section, unless the context otherwise requires;—

- (a) "Annexure" means an annexure annexed to this chapter ;
- (b) "Government Company" means a company as defined in Section 3 of the Companies Act, 1956 (Central Act 1 of 1956) in which not less than 51 per cent of the paid up share capital is held by the State Government and any Corporation, not being a Company as defined in Section 3 of the Companies Act, 1956 (Central Act 1 of 1956), or a local Authority established by or under a Central Act or a Punjab Act and owned or controlled by the State Government ;

*Please refer to the Punjab Treasury Rules.

- (c) "Depositor" means any local authority, Government company or corporation, market committee, marketing board or any co-operative society for which a sub-minor head of account has been allotted in Annexure 'A';
- (d) "Local Authority" includes any municipal committee, notified area committee, zila parishad, panchayat samiti, panchayat or improvement trust ;
- (e) "Surplus Funds" means funds which are either not permitted by law, rules, by-laws or articles of association, to be used in the business of the depositor, or are not needed, at least for a period of three months or use in the business of the depositor.

12.30. Any local authority, Government company or corporation, co-operative society, market committee, marketing board and university may maintain deposit accounts with Government treasuries for keeping their surplus funds as interest bearing deposits.

12.31. Such deposits shall be classified in Government accounts as follows :—

Deposits	Major Minor Heads
(a) In the case of Government companies or corporations.	842-Other Deposits (a) Deposits of Government Companies and Corporations.
(b) In the case of Government boards and universities etc.	842-Other Deposits' (b) Misc. Deposits.
(c) In the case of local bodies, (e.g. municipal corporations, municipal committees, improvement trusts, zila parishads, panchayat samities and gram panchayats and market committees).	838-Deposits of Local Fund-(a)-Deposits of Municipal Corporations, Municipal Committees and other Local Bodies. (b) Deposits of other Autonomous Bodies.

A list of sub-heads of accounts under the above major and minor heads is at Annexure 'A' and the Government may add to, or delete from the list any accounts after consultation with the Accountant General, Punjab.

12.32. All the deposits made under Rule 12.30 shall be administered by the Government in the Department of Finance.

12.33. (1) The deposits shall be accepted at a Treasury or Sub-Treasury on presentation by the depositor concerned, of a challan prepared in the form S.T.R-4, in quadruplicate, duly filled in ink, marked "Original", "Duplicate", "Triplicate" and "Quadruplicate".

(2) In the case of Bank Treasury, the amount will be received by the Bank which will return the challan marked "Original" and "Duplicate" to the depositor and forward the remaining two copies to the Treasury Officer alongwith his daily account of Punjab Government receipts. In the case of a non-bank treasury, similar procedure will be followed for issuing the receipted copies of two challans.

(3) At the end of each month, the Treasury Officers shall send a monthly statement of deposits received and repaid at his Treasury, in the Form at Annexure 'B' to the Accountant General, Punjab, duly supported with the receipted copy of the challan marked "Quadruplicate" retaining the other copy marked "Triplicate" in his office for purpose of his cash account.

12.34. The depositor shall forward the receipted copy of challan marked "Duplicate" to the Department of Finance.

12.35. On receipt of the copies of the challan from the depositor, as well as from the Treasury Officers in the Department of Finance, necessary acknowledgement will be issued to the depositor concerned in the form of a letter.

12.36. Entries of receipt will be made on the basis of the treasury challan in the ledger of Deposit Account maintained in the Department of Finance. But the entries relating to payment will be made on the basis of reports of the treasury officers in respect of deposits which are permitted to be withdrawn at their treasuries in pursuance of rule 12.41. Each entry in the ledger account shall be initialled by responsible officer of the Department of Finance duly nominated for the purpose.

12.37. For making a withdrawal from the deposit account, a demand note shall be submitted, by the depositor in a form confirming, as far as possible, to the form at Annexure 'C' to this chapter. Such demand note should reach the Department of Finance at least seven days before the intended date of withdrawal.

12.38. Upon the receipt of the demand note, the particulars stated therein regarding the amounts deposited and the balance at credit shall be duly verified and after satisfaction as to its correctness, necessary sanction for the refund of the deposit will be issued.

12.39. No authority of the Accountant- General, Punjab will be needed for withdrawal of the amount after the sanction is issued under rule 12.38. A bill will be prepared in the Department of Finance under the signature of the Controlling Officer (Deputy Secretary or Joint Secretary to Government, Punjab, Department of Finance, as the case may be) duly appointed for the purpose and will be presented at the Punjab Treasury, Chandigarh, supported with a copy of the sanction.

12.40. The Treasury Officer shall pass the bill with due reference to the sanction issued by the Government and shall arrange payment by means of Bank Draft or R.T.R. in the case of payments to be made at out-stations and by endorsement to the Bankers of the depositor for collection in case of payments to be made at Chandigarh.

12.41. Notwithstanding the provisions of rules 12.37 to 12.40 the Government may by a general or special order, authorise the treasury officer to permit withdrawal to the depositors stationed outside Chandigarh, subject to such limitations and conditions as may be specified in the order. In such case, no specific sanction of the Government for the repayment of the deposit would be needed and the treasury officer would, on presentation of a demand note by the depositor permit withdrawals after complying with the instructions contained in such orders.

12.42. In the case of all withdrawals and payments, actual payee receipt shall be obtained from the payees. In the case of payments made by the Department of Finance, such receipts shall be attached with the office copies of the bills concerned under the initials of the Controlling Officers (Deputy Secretary or Joint Secretary to Government, Punjab, Department of Finance as the case may be). In the case of withdrawals permitted by the Treasury Officers, the actual payees' receipts will be obtained by them at the time of authorising payment and forwarded to the Accountant General, Punjab, in support of their list of payment.

12.43. The accounts of the interest-bearing deposits shall be maintained in the Department of Finance and shall comprise the following books:—

- (i) The ledger for each minor head of account in the form at Annexure 'D' in which accounts of the individual depositors shall be maintained.
- (ii) A broad sheet separately for each minor head of account in which all transactions of receipts and withdrawals shall be recorded from the daily register maintained in the Department of Finance as well as from the monthly statement received from the Treasury Officers.

(iii) A bill register shall be maintained in the Department of Finance in which record of payments made by the Department of Finance shall be kept with the following particulars:—

- (a) Date of the bill.
- (b) Name of the depositor.
- (c) Amount of the bill.
- (d) Date of delivery of bill to the depositor.
- (e) Date of paying the bill by Treasury Officer.
- (f) In the case of remittance by bank draft or R. T. R. No. and date of the bank draft or R. T. R. as the case may be and date of issue to the depositor.

12.44. (a) Interest on the deposits shall be calculated half-yearly as on the 31st March and the 30th September each year in the Department of Finance at the rates fixed from time to time. A Transfer Entry will be prepared by the Department of Finance and proposed to the Accountant General, Punjab for debiting the head '249—Interest Payments,—F—Interests on other Obligations—(a)—Interest on Deposits' and contra credit to the depositors account concerned.

(b) An entry on the basis of the Transfer Entry shall also be made in the broadsheet as well as the accounts of the respective depositors in the ledger :—

Provided that, for calculating interest on deposits, the credit on account of interest shall not be taken into account in the balance.

(c) At the end of each month, the balances of each account shall be worked out and compared with the balances as per broadsheets, and the discrepancy, if any, shall be rectified.

12.45. The Department of Finance shall arrange for reconciliation of all the interest-bearing deposit accounts with Accountant General, Punjab so as to tally the figures as per accounts maintained in the Department of Finance with those as per records of Accountant General, Punjab.

12.46. After accounts have been reconciled an account statement shall be prepared in the form at Annexure 'E' and sent to the depositor for information and confirmation of the balance as at the end of each financial year.

12.47. The transaction receipts and withdrawals of such deposits shall be accounted for by the Treasuries in their cash accounts or the list of payments as the case may be. The Accountant General, Punjab, may however, in consultation with the Department of Finance specify any other schedules or reports to be appended to the cash accounts/list of payments in connection with such transactions.

12.48. The Department of Finance shall furnish to the Accountant General, Punjab such returns and statements with regard to the accounts of such deposits as may be prescribed after consultation with Accountant General, Punjab.

12.49. The accounts of such deposits maintained in the Department of Finance shall be subject to audit by the Accountant General, Punjab at such periodical intervals, as may be prescribed by him.

(Rules 12.29--12.49 shall take effect from the 1st April, 1974.)

ANNEXURE 'A'

(Referred to in rule, 12.29 and 12.31)

List of sub-head under Head '842—Other Deposits' and '838—Deposits of Local Fund'.

PART 1

842—Other Deposits.

(a) Deposits of Government Companies or Corporations.

1. Punjab State Industrial Development Corporation Ltd.
2. Punjab State Small Industrial Corporation Ltd.
3. Punjab State Civil Supplies Corporation Ltd.
4. Punjab State Tubewell Corporation Ltd.
5. Punjab Agro-Industries Corporation Ltd.
6. Punjab Film and News Corporation Ltd.
7. Punjab State Electronics Development & Production Corporation.
8. Punjab Seeds Corporation Ltd.
9. Punjab Dairy Development Corporation Ltd.
10. Punjab Land Development and Reclamation Corporation Ltd.
11. Punjab State Poultry Corporation Ltd.
12. Punjab State Handloom and Textile Development Corporation Ltd.
13. Punjab Export Corporation Ltd.
14. Pepsu Road Transport Corporation (a Statutory Corporation).
15. Punjab Financial Corporation (a Statutory Corporation).
16. Punjab Scheduled Castes Land Development and Finance Corporation Ltd.
(a Statutory Corporation).
17. Punjab Warehousing Corporation (a Statutory Corporation).
18. Punjab Backward Classes Land Development and Finance and Stationery Corporation.
19. Punjab Hosiery and Knitwear Development Corporation Ltd.
20. Punjab State Cooperative Supply Marketing Federation (a Cooperative Society Registered under the Punjab Cooperative Societies Act, 1961).
21. Punjab State Housing Federation (a Cooperative Society registered under the Punjab Cooperative Societies Act, 1961).

PART II

842-Other Deposits

(b) Miscellaneous Deposits.

1. Punjab State Agricultural Marketing Board.
2. Punjab State Electricity Board.
3. Punjab State University Text Book Board.
4. Punjab School Education Board.
5. Punjab Defence and Security Relief Fund.
6. Punjab Agricultural University.

PART III

838--Deposits of Local Fund.

(a) Deposits of Municipal Corporations, Municipal Committees and the Local Bodies (each municipal committee will be a separate sub-head.)

PART IV

838--Deposits of Local Fund.

- (b) Deposits of other autonomous bodies.
- (1) Improvement Trusts.
(Name of Improvement Trusts).
 - (2) Market Committees.
(Name of Market Committee).
 - (3) Punjab Water Supply & Sewerage Board.
 - (4) Punjab Housing Development Board.

ANNEXURE 'B'

[Referred to in Rule 12.33 (3)]

Treasury

Monthly statement of Deposits received and/or paid in Sector K—
Deposits and Advances—Deposits bearing interests.

Month _____

Particulars	Balance at the commencement of the month.	Receipts during the month under report.	Payments made during the month under report.	Balance at the end of the month
	Challan No.	Dt. Amount	Vr. Dt. Amount	under report.
Part I. 842—Other Deposits (a) Deposits of Government Companies and Corporations (Name of Depositor).				
Part II. 842—Other Deposits. (b) Misc. Deposits (Name of Depositor).				
Part III. 838—Deposits of Local Fund (a) Deposits of Municipal Corporations and Municipal Committees and other Local Bodies. (Name of Depositor).				
Part IV. 838—Deposits of Local Fund (b) Deposits of Autonomous Bodies. (1) Improvement Trusts.(Name of Improvement Trusts). (2) Market Committees. (Name of Market Committees). (3) Punjab Water Supply and Sewerage Board. (4) Punjab Housing Development Board.				

ANNEXURE 'C'

[Referred to in Rule 12.37]

DEMAND NOTE

for

Withdrawal of interest bearing deposit from Government.

- (1) Name of the depositor _____
- (2) Particulars of the later deposit ; _____
- (a) Challan No. & date _____
- (b) Amount _____
- (3) Balance as on _____
(date) _____
- (4) Amount to be withdrawn _____
- (5) Date by which withdrawal is needed
at the latest. _____
- (6) Name of the bank through which the
bill should be endorsed for collection. _____

Dated _____

Signatures of the Chief Executive
Authority or any other
Authorised Officer with office
Seal.

ANNEXURE 'D'

[Referred to in Rule 12.43 (f)]

LEDGER

Name of the Depositor _____

Date of Transaction	Particulars	Receipts	Payment	Balance	Balance for calculation of Interest	Amount of interest	Remarks
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ANNEXURE 'E'

[Referred to in rule 12.46]

**Statement of Account in respect of Interest Bearing Deposits of _____
Under Head _____**

For the period from 1st April _____ to 31st March _____

Date	Particulars	Deposits	Withdrawal	Balance
<hr/>				

CHAPTER XIII—Local Funds

I—Explanation

13.1. (a) The expression "Local Fund" denotes—

- (1) revenues administered by bodies which by-law or rules having the force of law come under the control of 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 posts, the anactment of leave, pension or similar rules;
- (2) the revenues of any body which may be specially notified by the competent authority as such.

(b) The main classes of local funds are:—

- (1) District Funds.
- (2) Municipal Funds.
- (3) Other Funds :—
 - (i) Town and Bazar Funds.
 - (ii) Educational Funds (including Athletic Fund).
 - (iii) Other miscellaneous Fund.
 - (iv) Village Panchayat Fund.

(c) Unless the contrary appears from the context, the instructions in this chapter apply primarily to the treatment of the transactions of the several Funds by the Treasury, and not to the maintenance of accounts in their own offices.

Note.—The expression "Local Body" as used in this Chapter means the authority legally entitled or especially empowered by Government or administer local fund.

II—Custody of Funds

13.2. Unless permitted by the competent authority, or by a law, local funds are ordinarily obliged to place their funds in a Government treasury or the Bank, if there is one near the local body concerned.

Note.—The orders regarding the custody and investment of Municipal Funds are contained in sections 54 and 55 of the Punjab Municipal Act, 1911.

III.—Powers of incurring and Sanctioning Expenditure

13.3. The powers of the several authorities in the matter of incurring and sanctioning expenditure in respect of local funds administered by Government are regulated by the following principles :—

(1) As regards funds constituted by the Statute, powers of incurring and sanctioning expenditure will be regulated solely by the provisions of the statute. If the statute is silent on this point the Government as the final administrative authority, will have full powers of incurring and sanctioning expenditure and of delegating such powers.

(2) As regards other funds, the authority which constituted the fund will have full powers of incurring and sanctioning expenditure and of delegating such powers.

IV Maintenance of Accounts at Treasuries.

13.4. Omitted.*

(b) Plus and Minus Memorandum

13.5. A plus and minus memorandum should be prepared and submitted to the Accountant-General as prescribed in Articles 110 and 111 of Account Code, Volume II.

Note. A detail of separate accounts showing the gross total receipts and the gross total disbursements of each Municipal Fund should be sent to the Accountant-General with the cash account and second list of payments. As this Detailed Statement, is in the form of a plus and minus memorandum it is not necessary to show these receipts, payments and balances again in the separate plus and minus memorandum.

13.6 to 13.9. Omitted.*

VI Adjustment of contributions payable to or by Local Bodies

13.10 (For first 3 paragraphs see the Punjab Treasury Rules).

Unless otherwise specified in the conditions governing the grants all fixed grants payable by Government shall be made to the Local Bodies, at the beginning of each financial year.

VII Miscellaneous

13.11 to 13.13 Omitted.*

*Please refer to the Punjab Treasury Rules.

CHAPTER XIV—Service and Other Funds

14.1 to 14.6—Omitted*

*Please refer to the Punjab Treasury Rules.

CHAPMAN, JAMES AND OTHERS

1840

NEW YORK

CHAPTER XV—Stores

I. GENERAL RULES

(i) INTRODUCTORY

Note. This chapter contains the general rules applicable to all departments regarding stores required for use in public service and in the maintenance of their accounts and other matters ancillary thereto. Detailed rules and instructions relating to the various departments, e.g., Public Works, Forest, Jail and Stores Purchase or other departments responsible for or concerned in large purchases, manufactures or consumption of stores are contained in the departmental regulations relating to the department concerned.

The term "Stores" used in this chapter applies generally to all articles and material purchased or otherwise acquired, for the use of Department including not only expendable or issuable articles in use or accumulated for specific purposes but also articles or dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, etc.

15.1. The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores, should forthwith be reported by them to their immediate superiors.

Note. Expenditure on stores incurred in Civil Departments is included under contingent expenditure (except where it is treated otherwise, e.g., stores relating to works) and subject to what is provided in the following rules is governed generally by the rules which apply to such expenditure.

(ii) Purchase and Acquisition of Stores

15.2 (a) Save as provided below, all purchases of stores for use in the public service, whether of indigenous origin or otherwise, should be regulated in strict conformity with the Store Rules given in Appendix 8 of Punjab Financial Rules, Vol. II. Subject to the provisions of those rules and other special rules in regard to particular classes of articles mentioned in notes 3 and 4 below rule 8.3 a competent authority may sanction the purchase of stores and other materials required for public service.

Purchase orders should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

(b) Purchases must be made in the most economical manner; in accordance with the definite requirements of the public service. When stores are purchased from the open market the system of open competitive tender

should, as far as possible, be adopted (*vide* Appendix 8 of the Pb. Financial Rules, Vol. II) and the purchase should be made from the lowest tender unless there are any special reasons to the contrary which should be recorded in writing. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such purchases are likely to prove unprofitable to Government.

Note 1. See also Rule 8.19 and the notes thereunder.

Note 2. Indents for the purchase of electrical materials required for use in Government offices etc., should be placed with the Electrical Engineer to Government, Punjab, who will supply the articles required either from Government stores maintained by him or will pass on the demand to the Indian Stores Department. Local purchase is prohibited except that small items be so purchased in case of emergency which term should be interpreted strictly. Costly articles like fans should not be purchased locally in any circumstances.

The Central Workshop Division of the Irrigation Branch has been exempted from the operation of these orders.

Note 3. All the Heads of Departments, Divisional Heads of Departments and District Heads, who are direct Demanding Officers on the rate contract list, may place their orders for the purchase of electric bulbs required for use in Government offices, etc., direct on the firms with whom the Controller of Stores, Punjab has entered into rate contract.

Note 4. All the Heads of Departments, Divisional Heads of Departments and District Heads who are direct demanding officers on the rate contract lists may place their orders for the purchase of the following electrical materials required for use in Government offices, etc., direct on the firms with whom the Controller of Stores, Punjab has entered into rate contract :—

- (1) Florescent lamp and fittings of all sizes.
- (2) Tumbler Switch 5 Amp. one way or two way.
- (3) Tumbler Switch 10/15 Amp.
- (4) Lamp-holders of the type of pendants batten and brackets, etc.
- (5) 3-pin 5 Amp. and 3 pin 10/15 Amp. Plug and Sockets.
- (6) 2-pin 5 Amp. Plug and sockets.
- (7) Coiling roses and cut-outs.
- (8) Electric table lamps.
- (9) Lamp locks.
- (10) Room heaters or other heating appliances.
- (11) Shades. etc.
- (12) Call bell, bell push and bed-switch.
- (13) Electric bulbs.

15.2 A. (1) All indents sent out to the Director-General, India, Stores Department, London, (whether by formal indent, letter or telegram); should state clearly and accurately the grant number and the head of account to which the cost of the stores is debitable, the amount of appropriation provided and an estimate of cost of each item.

The indents should be prepared in such form and in accordance with such general or special instructions as may be issued by Government in this behalf.

(2) Indents should not be sent out so late in the financial year that they cannot possibly be complied with and paid for within that year. If the Director-General receives any indent which he cannot possibly comply with before the end of the financial year, he will carry it over to the following financial year under intimation to Government.

(3) If it is essential to send out an indent to London before the sanctioned appropriation has been communicated to the authority concerned, the consent of the Department of Finance should be obtained if the estimated amount exceeds £200 or such other limit as may be prescribed by Government in this behalf. In such cases, the words "The Finance Department has agreed to indent being executed" should be written on the indent.

(4) The purchasing officer should distinguish very carefully between stores to be bought through the agency of the Director General, India Store Department and stores merely to be delivered to him for despatch and shipment through his agency.

When fans are to be hired, order may be placed in the market only after the Electrical Engineer to Government, Punjab, has verified that he is unable to meet the requirements from his stores.

(iii) SALE AND DISPOSAL OF STORES AND WRITE OFF OF LOSSES OF STORES

15.3. Rules for the condemnation and disposal of unserviceable or surplus stores and for the maintenance, repairs and condemnation of cycles in all departments of the Punjab State are incorporated as Annexures 'C' and 'D' of this Chapter respectively. The losses, thereof, if any, will be written off by the competent authority on the basis of the recommendations of the Board, constituted under the rules contained in Annexures 'C' and 'D'.

Note.—The sale proceeds of unserviceable furniture in the official residences of the Governor should be credited to the State Revenues and not to the grant for the maintenance and repairs of furniture in Government Houses.

(iv) RECEIPT OF STORES

15.4. (a) All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be taken incharge by a responsible Government employee who should see that the quantities are correct and their quality good, and record a certificate to this effect. The Government employee receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock registers.

- (b) At the time of making payment it should be seen that the rates paid are not in excess of those entered in the contract of agreement made for the supply of stores and that suitable notes of payment are recorded against the indents and invoices concerned to prevent double payments.

15.4-A. Sales to private persons of stores other than those which are found to have become obsolete or unserviceable are regulated by special rules and orders applicable to particular departments. When stock materials are sold to the public or any other department or authority at their full value, a suitable percentage as determined by competent authority, should be added to the book value to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock, which in his opinion would otherwise be unsaleable.

(v) ISSUE OF STORES

15.5. When materials are issued from stock for departmental use, manufacture or sale, etc. the Government employee in charge of the stores should see that an indent in P.F.R. Form 20 has been made by a properly authorised person, examine it carefully with reference to the order or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of materials, if he is unable to comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply actually made. The indent should be returned at once to the requisitioning Government employee for signature. When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or despatched, or from his duly authorised agent. In case of stores issued to a contractor, the cost of which is recoverable from him the acknowledgement should give full particulars of the materials issued including the recovery rates and the total value chargeable to the contractor.

(vi) TRANSFERS OF CHARGE OF STORES

15.6. Special attention should be paid by a Government employee in charge of stores to ensure that in cases of transfers the stores in his charge are made over correctly to his successor and a proper receipt taken from him. This is necessary in order to fix responsibility for the loss of stores on the particular person. Accordingly, when a Government employee in direct charge of stores makes over charge to another Government employee, a joint transfer report accompanied by the relieving Government employee's receipt for the stores which have been in the custody of the relieved Government employee should be

submitted to the next higher authority. If the relieving Government employee fails to bring to notice within a reasonable period any deficiency or defect in stores taken over from his predecessor, he will be held responsible for the same both as to quantity and quality so far as he was in a position to ascertain it.

Every departmental officer is bound to take over charge of departmental stores 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.

II. CUSTODY AND ACCOUNTS OF STORES

(i) GENERAL

15.7. The Head of an office or any other officer entrusted with stores of any kind should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration. Suitable accommodation should be provided more particularly for valuable and combustible stores. He should maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payments made to suppliers etc. For securing this object it is important that all quantities received in or issued from stores are entered in the stock account strictly in accordance with the rules and in the order of occurrence on the dates the transactions take place, so that it should be possible at any time to check the actual balance with the book balances.

15.8. The form of stock accounts mentioned in the preceding rules should be determined with reference to the nature of the stores, the frequency of the transaction and the special requirements of each department of office in which they are used. Thus the accounts to be kept for consumable stores like dietary stores in a hospital or jail, of which there are numerous and varied transactions, differ very materially from those to be maintained of the articles of furniture in an office.

15.9. Separate stock accounts or inventories should be kept of—

- (1) "Dead stock" such as plant, machinery, furniture, equipment and fixture; and
- (2) "Other Stores" which consists of consumable and perishable articles.

Note:—For the purpose of maintaining accounts it may, in some cases, be convenient to group articles of stores under different sub-heads, such as small stores, building materials, timber, metal, fuel, printers stores etc. Where such sub-heads have been prescribed each article should be shown in the accounts under the respective head.

(ii) DEAD STOCK

15.10. An inventory of the dead stock should be maintained in all Government offices in a form prescribed by competent authority, showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. The instructions given below should be carefully observed by all concerned :—

- (1) The inventory should be priced whenever the items have to enter into the block account maintained for a Government commercial undertaking or the value of the items is necessary in order to enable Government to calculate the charge to be levied upon private persons or bodies. As regards other items, numerical inventory would suffice, except for articles costing above Rs. 25.

Note :—For the purpose of numerical inventory, articles of a similar description such as tables, durries, carpets, etc. should be put into separate categories, each category comprising articles of the same measurement and value and manufactured with the same metal or wood or other material.

- (2) The inventory should ordinarily be maintained at the site of the dead stock. Whether it is desirable in any particular case, to depart from this general principle, or to maintain additional consolidated inventories elsewhere should be decided on the merits of each case.
- (3) The inventory should be checked by the head of the department once a year and a certificate of the result of check recorded.
- (4) Articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

Note.—The furniture in the official residences of the Governor should be verified in accordance with the regulations given in Annexure A to the Chapter.

- (5) When articles of dead stock, e.g., tools and plants are lent to local bodies, contractors and others, the hire and other charges as determined under rules prescribed by competent authority, should be recovered regularly.
- (6) Government libraries and museums should maintain up-to-date catalogues as well as prescribed accounts stock and inventories.

(iii) OTHER STORES

15.11. "Other Stores" will be governed by the following rules. It is not intended that these rules should replace the detailed stores accounting rules which exist at present in some of the more important departments, which have large stores transactions, e.g. the Public Works, etc. They are intended to be merely model rules to be applied, with or without modifications, as the circumstances require, at the discretion of the competent administrative authority, in any department, office or institution where no such rules exist at present, or where the existing rules are defective.

15.12. A reliable list, inventory or account of all stores in the custody of Government employees should be maintained, in a form prescribed by the Head of the Department, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur.

15.13. Priced lists, recording both quantities and values, should be maintained in cases where the stores are intended to be converted into money, or where it is desired to distribute their cost over the works, items or subjects on which they are actually used.

In such cases, the expenditure on stores must be charged to a stores suspense head in the first instance.

15.14. Purely numerical inventories, i.e., recording quantities only, will suffice in cases when the articles are intended solely for the service of the department keeping them and it is not desired to distribute their cost. In such cases, the expenditure on stores must be charged off finally to the service head concerned.

Note.—In some cases, it may be found necessary to show prices and measurement, etc.—*Vide* note below rule 15.10. (1) against some articles, say when for facility of identification or other reason, it is desirable to distinguish costly articles from cheap articles bearing the same general description otherwise. Such articles should not be treated as priced articles if the requirements of this rule are otherwise satisfied.

15.15. The lists, inventories or accounts of stores should in all cases, be subject to such internal check as may be prescribed by the Head of the Department, whether or not they are subject to any check by the Accountant-General.

15.16. A physical verification of all stores should be made at least once in every year under rules prescribed by the Head of the

Department, and subject to the condition that the verification is not entrusted to a person—

- (i) who is the custodian, the ledger-keeper, or the accountant of the stores to be verified, or who is a nominee of, or is employed under the custodian, the ledger-keeper or the accountant ; or
- (ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

The verification should never be left to low-paid subordinates, and in the case of large and important stores, it should be as far as possible, entrusted to a responsible Government employee who is independent of the superior executive officer in charge of the stores.

A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such a verification is carried out.

15.17. In making a physical verification, the following instructions should invariably be observed :—

- (a) verification must always be made in the presence of the Government employee responsible for the custody of the stores or of a responsible person deputed by him ;
- (b) all discrepancies noticed should be properly investigated and brought to account immediately, so that the stores account may represent the true state of the stores ; and
- (c) shortages and damages as well as unserviceable stores, should be reported immediately, to the authority competent to write off the loss (*vide* rule 15.3).

15.18. Balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. In order to ensure the observance of this rule, a periodical inspection should be made by a responsible Government employee, who must submit a report of surplus, unserviceable and obsolete stores to the authority competent to issue orders for their disposal (*vide* rule 15.3). The inspection should unless there be good reason to the contrary, be made six-monthly in the case of perishable stores, and once a year in the case of other stores. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

15.19. Where a priced inventory is maintained, it is essential that the values recorded therein shall not be materially in excess of the market value of the stores. The Head of the Department concerned must issue instructions to govern :—

- (a) the fixation of prices with reasonable accuracy ;
- (b) the periodical review and revision of rates ; and
- (c) the agency to be employed in periodical revaluation.

Note.—The "market value" of an article, for this purpose means the cost per unit at which the article, or an article of a similar description, can be procured at a given time at the stores godwon from some suitable public markets. It should be inclusive of carriage and incidental charges, and may even include reasonable provision for wastage, breakage and depreciation when these are inevitable.

15.20. (a) All profits and losses due to revaluation, stock taking or other causes should be duly recorded and adjusted where necessary. Formal sanction of the competent authority (*vide* rule 15.3) should be obtained in respect of losses, even though no formal correction or adjustment of accounts is involved.

(b) Losses due to depreciation should be analysed and recorded under the following heads, according as they are due to :—

- (1) normal fluctuation of market prices ;
- (2) fair wear and tear ;
- (3) lack of foresight in regulating purchases ; and
- (4) neglect after purchase.

(c) Losses not due to depreciation should be grouped under the following heads :—

- (1) Losses due to theft or fraud ;
- (2) Losses due to neglect on the part of Government employees ;
- (3) Losses due to an act of God and other calamities such as fire, enemy action, etc. ;
- (4) Anticipated losses on account of surplusage of obsolete stores or of purchases in excess of requirements ; and
- (5) Other losses due to damage, etc.

III. AUDIT OF ACCOUNTS OF STORES AND STOCK

15.21. Section 17 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 authorises the Comptroller and Auditor-General of India to audit and report on the accounts of stores and stock kept in any office or department of the State Government in accordance with the regulations framed by the Comptroller and Auditor-General of India under the provisions of section 23 of the said Act.

MISCELLANEOUS

DEPARTMENTAL AND OTHER CHARGES IN IMPORTED STORES

15.22. A surcharge at the rate fixed by Government from time to time to cover departmental expenses and marine insurance is added by the High Commissioner for India to the invoiced price (including freight) of all stores obtained through the India Store Department, London, by State Government, Commercial Departments (Railways, Irrigation Works ; Posts and Telegraphs ; etc.) Government Commercial Undertakings, Local Funds, Private Individuals, etc. in calculating the cost debitable to, or recoverable from the various sources.

Note 1. When under special arrangements a contractor undertakes to deliver stores at an Indian Port and not at the Stores Office in London, the surcharge leviable will be for departmental charges only.

Note 2. The extra charge for marine insurance covers the risk of losses during the voyage to India and not losses between the ship's side and shore.

Note 3. The adjustment of the surcharge will be made by the High Commissioner for India. A similar extra charge at the prescribed rates should be made in India for stores imported from England for the Central Government but eventually transferred to State Governments etc.

Note 4. In making recoveries from the agents of vessels on account of short delivery of stores, the surcharge should not be added to the invoiced value of the stores (including freight). Similarly in making recoveries from the agents of vessels on account of deficiencies or damages found in consignments of stores obtained from the Air Ministry or from other Departments of Government, the departmental charges by these authorities should like those made by the India Store Department, London, be included from the value of such stores.

A charge at the rate fixed by Government from time to time is levied by the India Store Department, London, to cover departmental expenses on the sales of stores made on behalf of State Governments and Commercial Departments of the Union Government. An additional charge of the rates fixed by Government, from time to time is also levied to cover marine insurance, etc., when freight is arranged for and paid by Stores Department, London.

ANNEXURE A

[Referred to in note below rule 15.10(4)]

The administration of the furniture grants of the official residences of the Governor, Punjab, including the up-keep of a stock list and the purchase, repair and maintenance of furniture shall be conducted by the Military Secretary who would furnish the Accountant-General, Punjab, 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 every three years the certificate of verification should be countersigned by a gazetted officer of the Public Works Department in token of his joint responsibility for the actual verification.

Form of Certificate of Verification.

"Certified that all furniture in Raj Bhawan has been inspected and checked with stock lists maintained. I am satisfied (i) that all new supplies upto date have been correctly brought on 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.

ARTICLE

The first section of the Act

The second section of the Act

ARTICLE

The third section of the Act

ANNEXURE B

Omitted.*

*Omitted vide P.3.F.D. Notification No, 4189-4FR-76/37473, dated 22-12-1976

ANNEXURE C

1. These Rules may be called rules for the Condemnation and Disposal of Unserviceable or Surplus Stores.

2. Definitions :—

- (a) 'Board' means the Condemnation Board appointed by the Punjab Government under these rules.
- (b) Intending Officer includes officers of the Punjab State who are authorised to place the indents on the Punjab Stores Department and all other Drawing and Disbursing Officers.
- (c) 'Prescribed date' means 1st January and 1st July each year.
- (d) 'Stores' includes all kinds of stores including machinery and hardware articles which are purchased through the Punjab Stores Department or otherwise.
- (e) 'Surplus Stores' means stores including machinery which though in good and serviceable condition, are not required in practical use by any Department of the State.
- (f) 'Unserviceable Stores' means Stores which are considered unfit for use by any Department of the State.

3. (i) All Heads of Departments in the State should forward to the Controller of Stores, Punjab, twice each year by the prescribed date, a consolidated statement of unserviceable or surplus stores in the form prescribed in Appendix I. The Indenting Officers in the State should forward the particulars of these stores to their respective Heads of Departments a month in advance of the prescribed date.

(ii) While intimating the surplus stores to the Controller of Stores the Head of Department will give a certificate that the surplus stores are not required by any of the office under his control.

4. No store whose book value is more than Rs. 10,000 shall hereafter be condemned or disposed of except under order of Board constituted for the purpose under these rules.

Notes (i) Stores whose book value is not more than Rs. 10,000 and Rs. 100 rendered unserviceable may be condemned or disposed of by the Heads of Departments/District Heads of Offices of the Department concerned, respectively.

(ii) Officers concerned shall ensure that they or their subordinates do not split up the material.

(iii) In respect of unserviceable stores whose book value exceeds Rs. 5,000 but does not exceed Rs. 10,000 which are condemned or disposed of by the Heads of Departments, a report should be sent to the Departments of Finance and Vigilance for information, within a week of condemning the stores.

(iv) The Punjab Roadways are exempt from the operation of these rules.

5. All stores other than those covered by the provisions of note (i) below rule 4 *ibid* which are considered surplus or unserviceable with any Department shall not be transferred or sold without reference to the Board.

6. On the receipt of the prescribed statement from the Heads of Departments the Controller of Stores, Punjab, will constitute a Board for condemnation and disposal of all unserviceable or surplus stores.

7. The Board shall consist of five members. Three of these will be nominated out of the following officers of whom one shall be Controller of Stores, or his nominee. The fourth member will be nominated by the Department concerned:—

- (1) Controller of Stores, Punjab.
- (2) Chief Engineer, Buildings and Roads Branch.
- (3) Chief Engineer, Electricity Branch.
- (4) Chief Engineer, Irrigation Branch.
- (5) Chief Engineer, P.W.D. Public Health Branch.
- (6) Inspector-General of Police, Punjab.
- (7) Inspector-General of Prisons, Punjab.
- (8) Director of Agriculture, Punjab.
- (9) Director of Industries, Punjab.
- (10) Director of Public Instruction, Punjab.
- (11) Director of Health Services, Punjab.
- (12) Joint Provincial Transport Controller, Punjab.
- (13) Chief Conservator of Forests, Punjab.

The fifth member will be nominated by the District Magistrate of the district where the meeting for declaration of condemned or surplus stores is to be held.

8. The officers mentioned in Rule 7 may either attend the meeting personally or depute a representative.

9. The quorum for the Board shall be three members.

10. The Board shall meet twice every year on such date and place as may be fixed by the Controller of Stores, Punjab.

11. The notice for the meeting shall be given to the members fifteen days in advance.

12. All unserviceable or surplus stores shall be collected at a suitable place and the officers of the Departments concerned will be instructed well in advance, to produce them for inspection of the Board on the date fixed for the purpose.

13. The Board shall on inspection by itself or an officer authorised by it, decide whether any of the stores submitted for condemnation are to be declared surplus or should be condemned or can be utilised after proper repairs and shall record their decision in writing.

14. The stores which are declared surplus by the Board may be transferred to any other department subject to payment of the price as may be fixed by the Board. The Controller of Stores, will circulate the list of such stores to all Heads of Departments who may exercise their option of purchases at the price so fixed, within a period of two months. In the event of non-receipt of any reply for the purchase of such stores from any Head of Department the same will be sold by the Head of Department, or his responsible nominee in the presence of a representative of the Controller of Stores by Public auction to the highest bidder subject to a reserve price if any fixed by the Board. The Board is to fix the reserve price and also to fix the percentage of reserve price upto which bids should be accepted by the Committee.

Example :—

Suppose the reserve price of stores is fixed by the Board at Rs. 500 and percentage for accepting bids is fixed by the Board up to 90 percent, the committee would be competent to dispose of stores at 10 percent below reserve price, i.e. Rs. 450 and not below this limit although higher offer would be welcome.

15. If the Board consider that any of the stores can be utilised after proper repairs, they will be sent to the nearest Government manufactory such as Jail, Work centres of Vocational Training Centre, Government Workshop or may be repaired locally whichever method is considered suitable.

16. The stores as are condemned by the Board will be put for auction by Board or by the Head of the Department or his nominee in the presence of the representative of the Controller of Stores, Punjab, immediately thereafter and sold to the highest bidder.

17. Sale proceeds of condemned or surplus stores will be credited to Government in the following manners :—

- (i) Sales proceeds of condemned or surplus stores belonging to the Commercial departments will be credited to the receipt head of account of the department concerned.
- (ii) Sales proceeds of all condemned stores in case of Department of Public Works will be credited to the head Deduct Receipts and Recoveries on Capital Account if the expenditure incurred on acquisition was charged to Capital outlay otherwise to the revenue head concerned. The sale proceeds of the Stores purchased at the cost of local bodies should be credited to the relevant estimate for the deposit work from which the original cost had been met.
- (iii) Sale proceeds of condemned stores relating to all Departments other than Department of Public Works and Commercial Departments if not effected within the accounts of the year in which the expenditure was incurred should be treated as 'receipt' of the Department to which the store belong. The sale proceeds stores on which expenditure had been incurred during the same year in which they are disposed of are to be accounted for in-reduction in expenditure of the Department concerned.

18. A copy of the proceedings of the Board will be forwarded by the Controller of Stores, to the State Government, and relevant extract to the Department to which the stores belong. On receipt of the copy of the proceedings the department concerned will take immediate steps implementing the decisions of the Board and inform its respective officers the action taken in connection with their stores whether condemned, declared surplus, or to be sent to the nearest Government manufactory for repairs.

19. The State Government may appoint one or more auctioneers on a fixed percentage of commission for the sale of stores, declared surplus or unserviceable by the Board. The sale will be arranged in the presence of an official nominee of the Controller of Stores and while 25 per cent of the accepted bid should be paid at spot, full payment of the balance shall be made within a period of one month from the date, subject to confirmation of the sale by the Controller of Stores. In case the purchaser fails to pay up the whole amount within this period 25 per cent of the accepted bid will automatically stand forfeited and the stores will again be put to auction. This rule will not be applicable where the sale value of surplus stores is less than Rs. 5,000 in which case the full price shall be paid at the fall of hammer.

Note: The bidder should not be allowed to remove either whole or in part stores purchased by him until he has paid in full amount of his bid.

20. Any dispute relating to the sale of these stores will be referred to the Government in the Department of Industries through Controller of Stores, Punjab, whose decision shall be final and binding, both for the Department as also the purchaser.

21. Where the book value of Stores is Rs. 10,000 or more the sale will be effected by the Punjab Stores Department by inviting open tenders and not by public auction subject to the approval of State Government.

(Appendix I referred to in Rule 3 of the Condemnation of Articles of Stores) Report of Surplus or Unserviceable Stores for Condemnation or Disposal.

Name of Officer to be contacted _____ Location of Stores _____ Owning Authority _____

Serial No.	Particular of Stores	Quantity	Weight	Date of purchase	Book value	Present condition	Head of account to which disposal proceeds should be credited	Head of account to which the price of the articles was debited at the time of purchase	Why such stores were indented for by the Department when the same were not actually needed for use on the work	Remarks
1	2	3	4	5	6	7	8	9	10	11

No. _____ dated _____ (For use in the Controller of Stores Office Disposal Section)

Forwarded in triplicate to the Additional Controller of Stores, Punjab. This form has been filled in, in accordance with the instructions on the reverse. Station _____

1. Date of receipt.....
2. Serial No.
3. Included for meeting fixed for
4. Remarks by stores Inspection Officer.
5. Orders of the Board

Signature of Reporting Officer.

INSTRUCTIONS

1. Separate reports should be prepared for each cover items of similar type.
2. Rate and book values should always be reported. If value is not known, then the column should be filled with either of the following 'Not known' or 'Will be intimated later on'. This column must not be left blank on any account.
3. In the case of Textiles in the column 'Condition' also be stated the matter of packing and the finish stores.
4. In column 4 weight may be expressed in tons or quintals or fraction thereof.
5. Head of account to which the disposal proceeds shall be credited should be stated in detail viz., the major, minor and detailed head of account should be clearly stated to avoid misclassification.

ANNEXURE D

(Referred to in Rule 15.3)

1. These rules will be called 'Rules for Maintenance', Repairs and Condemnation of Cycles in Government Departments.

Note. The Department of Police will be exempted from the operation of these rules.

2. A separate stock register of cycles should be maintained in every State Government Office. In April each year a proper stock taking of the cycles should be done and result of verification of the stock in hand, should be noted in the column provided for the purpose.

3. The following information should invariably be entered in the stock register and certified by the Senior Gazetted Officer :—

- (i) Number and make of cycle.
- (ii) Date of purchase.
- (iii) Original price.
- (iv) Amount spent on repairs giving date on which each repair was made and the new parts placed stating cost of new tyres, tubes or other component parts.
- (v) Whether the cycle has been constantly in use for official purpose.
- (vi) Condition of the cycle.
- (vii) Any other information in connection with the cycle as may be of use.

4. Cycles purchased for Government use should be marked with an engraved metal label :—

- (a) Government property for official use only.
- (b) District Court, Institution or the name of Government office.

5. The cycle should be put under the charge of a senior official not below the rank of the Office Superintendent or the Head Clerk who will be responsible for its proper maintenance and up-keep.

6. Repairs should be attended to promptly and the expenditure on minor repairs should not exceed Rs. 15 on each cycle, during each year except in case of replacement of component parts, tyres and tubes. Tyres and tubes should have a minimum life of one year except in extraordinary circumstances when a special sanction of Government in the Department of Industries should be sought.

7. The minimum life for cycles is fixed as under :—

- | | |
|------------------------------|------------|
| (a) English Make | .. 7 years |
| (b) Indian Make | .. 5 years |
| (c) Japanese Make | .. 5 years |
| (d) American and German Make | .. 7 years |

8. Whenever any cycle is considered unfit for use and required heavy repairs a report should be made to the Head of the Office who will constitute a Condemnation Board consisting of one senior Gazetted Officer and the Officer Superintendent or Head Clerk. This Board will examine the condition of the cycle and if it is found beyond repairs and unfit for use, it should be condemned forthwith. Wherever a Head of the office happens to be a non-gazetted officer, he/she shall report his/her Controlling Officer who shall constitute a Condemnation Board.

9. The condemned cycles should be auctioned by the Head of Office within a month from the date of condemnation and price realised there from should be credited in the receipt Head of the Department concerned.

10. A complete report about the condemnation and sale of cycles, should be sent for information to the Head of the Department within a fortnight from the date of condemnation.

11. The purchase of a new cycle to replace the condemned one will be sanctioned by the Head of the Department on receipt of report from the Condemnation Board. Heads of Department are allowed to sanction hiring of cycles for one month from the date of auction of condemned cycles.

CHAPTER XVI—Works

1. INTRODUCTORY

16.1 (a) The execution of works, other than those in the Department of Forest and those in connection with the buildings under the administrative control of the civil departments using them, is mainly carried out by the Department of Public Works and is regulated by the rules in the Financial Hand book No. 3 (Departmental Financial Rules relating to Department of Public Works and Forest), Public Works Department Code and Account Code, Volume III.

Note. The authorities competent to accord administrative approval to works executed by the Department of Public Works and to accord technical sanctions are given in Chapter IX and X of the Departmental Financial Rules.

(b) A competent authority may, subject to such restrictions as it may think fit to impose, assign to the departmental officers concerned the execution of petty works in connection with the buildings under the Administrative Control of the Department of Public Works.

(c) The Department of Forest executes its own works instead of entrusting them to the agency of the Department of Public Works. Such works are provided for in the Department of Forest budget and the detailed rules regarding the preparation of plans and estimates and the maintenance of accounts are contained in the Punjab Forest Manual, Volume II.

16.2. A constructional work of which the estimated cost is to exceed Rs. 10,000 should not be entrusted for execution to outside firms or contractors by Departments other than the Department of Public Works without previously consulting the Department of Finance. Further more, when it is considered expedient for some special reasons, that such a work appertaining to a department other than the Department of Public Works should be carried out by a departmental agency, the Department of Public Works should be given an opportunity of advising whether the proposed course is desirable or not.

It is also necessary that there should be some provision for the more careful scrutiny and examination of the contracts and agreements for works, the estimated cost of which exceeds Rs. 10,000, and which are to be entrusted for execution to outside firms or contractors by Departments other than the Department of Public Works before they are finally executed. Accordingly, all such contracts (and agreements to make contracts) should also be seen in the Department of Finance. That Department will see that legal and professional advice is taken.

Note. This rule does not apply to works the cost of which does not exceed Rs. 10,000 and which certain Heads of Departments have the power to execute themselves. In respect of such works the contracts and agreements need not be sent to the Department of Finance.

II WORKS EXECUTED BY CIVIL OFFICERS

(a) Classification

16.3. The following principles govern the incidence of expenditure of the execution by civil officers of works; petty construction and repairs. See also Article 33 of Account Code, Volume I:—

- | | |
|---|--|
| I. When the building is under the administrative control of the Department of Public Works and no assignment to the Civil Department using it has been made. | The entire expenditure is debited to the grant of Department of Public Works under the major head concerned. |
| II. When the building is under the administrative control of the Department of Public Works and an assignment has been made to the Civil Department using it. | The expenditure is treated as "Works" expenditure of the Civil Department concerned. |
| III. When the building is under the administrative control of the Department using it. | The expenditure is treated as "Works" expenditure of the Civil Department concerned. |

(b) Procedure for the Execution of works and the incurring of Expenditure

Note. Subject to any general or special rule or order of Government to the contrary, the term administrative control as applied to works implies inter alia the assumption of full responsibility for the construction, maintenance and upkeep of buildings, and other works and the provision of funds for the execution of those functions.

16.4. Expenditure on works falling under class I of rule 16.3 is generally governed by the rules of the Department of Public Works and the civil officers act merely as agents of the Department of Public Works.

16.5. (a) In respect of works falling under class II of Rule 16.3 both the administration and execution devolve upon the officers of the civil department concerned and the forms and procedure relating to expenditure on such works are determined by the Accountant-General generally on the principles underlying the Public Works system as prescribed in Account Code, Volume III, and Financial Handbook No. 3 (Departmental Financial Rules relating to the Public Works and Forest Departments) for similar transactions of the Department of Public Works. See Article 4 of Account Code, Volume III. The guiding principles laid down by the Accountant-General on the subject are given in Appendix 14.

Note. The actual procedure followed by the various departments in respect of works assigned to them is given in the Departmental rules or orders of the Department concerned.

(b) For every work, a properly detailed design and estimate should be prepared and administrative approval and technical sanction of the competent authority obtained.

Note. Administrative approval for petty works and repairs is not required except in cases definitely prescribed in rule 19.12.

16.6. In the case of expenditure falling under class III of Rule 16.3 when the expenditure is Rs. 2,500 or less the general procedure to be followed and the forms to be used in connection therewith will be those that are adopted in the case of contingent charges. As regards the works costing more than Rs. 2,500 the procedure relating to works expenditure in the Department of Public Works is generally adopted by Civil Officers.

III. PUBLIC BUILDINGS AND LANDS

16.7. (a) No public building may be purchased or sold or dismantled except with the sanction of the competent authority.

Detailed rules regarding fixtures and furniture in public buildings purchase and sale of Government buildings, hire of office accommodation, use of Government buildings by the Auxiliary Force Register of buildings and residences for Government employees as given in the Public Works Department Code and the Financial Handbook No. 3 (Departmental Financial Rules relating to the Public Works and Forest Departments) in respect of the buildings maintained by that department, apply *mutatis mutandis* to the buildings maintained departmentally by other departments.

(b) Any Government land or other immovable property can be sold or made over to a local authority for public, religious, educational or any other purpose only with the sanction of the competent authority.

Detailed rules for the sale and acquisition of land are given in the Public Works Department Code, and in Appendix 12 to this handbook.

(c) When any land or building is transferred from one Department to another under the Punjab Government the transfer shall be free of charge. When land and buildings are transferred from or to a commercial

department of the Punjab Government other than the Department of Irrigation the following charge shall be made:—

(i) In the case of land:—

(a) no charge, where the land is borne, on the books at no value; and

(b) book or market value, whichever is less where land is valued on the book.

(ii) In the case of buildings at book value when land or buildings are transferred to or from the Irrigation Branch of the Department of Public Works the full market value will be charged.

CHAPTER XVII—Budget

I. INTRODUCTORY

17.1. Detailed rules defining the responsibility and laying down the procedure for the preparation of budget estimates; prescribing the forms of the estimates and of grants relating to powers of reappropriation; control over expenditure; and other budget matters generally appear in the Punjab Budget Manual.

II. APPROPRIATION OF FUNDS NECESSARY TO MAKE SANCTIONS TO EXPENDITURE EFFECTIVE

17.2. Sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure and does not become operative until they have been so appropriated.

There are, thus two elements necessary before public money can be spent on any object or work :—

- (1) There must be an act of sanction of an authority competent to sanction.
- (2) There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

Note. In the Department of Public Works in the case of charges against suspense accounts, any expenditure which is not expected to cause an excess over the net provision for the year, may be held to be covered thereby.

17.3. Sanction to recurring expenditure covering as specified period becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation till the end of the specified period subject to appropriation in each year.

17.4. In dealing with recurring expenditure disbursing officers must not only take the precautions indicated in rules 17.2 and 17.6 to 17.11 below as regards its initiation, but also those indicated in rule 17.3 as regards its close. Sanction to recurring expenditure terminates.

- (a) With the expiry of its specified term whether continuously or in broken periods; disbursing and controlling officers are, therefore, responsible for maintaining a check register of recurring temporary sanctions showing when each expires.
- (b) When funds are no longer appropriated.

VIII. INCURRING OF EXPENDITURE IN EXCESS OF THE PROVISIONS IN THE ESTIMATES

17.15. No Government employee may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned and when a Government employee exceeds the annual appropriation he may be held responsible for the excess.

Note. 1. Money allotments are made to controlling officers for the stationery requirements of their own offices and of the offices subordinate to them. Only the authority to whom power may be delegated is competent to sanction any reappropriation necessary to cover expenditure to be incurred in excess of these allotments.

Note 2. The power to draw any amount beyond the sanctioned budget figures, even in exceptional unavoidable circumstances or emergencies should be exercised by the Controlling Officers alone who should not authorise any amount in excess of 25% of the Budget Allotment for the year. If an amount, more than 25% but less than 50% is required to be incurred in excess of the sanctioned budget allotment, the sanctioning power would lie only with the Administrative Secretaries. The following certificates should be recorded on such contingent bills, by the Controlling Officers/Administrative Secretaries.

(i) Certified that the expenditure for which funds are being drawn in this bill is inevitable and can not be postponed for want of budget provision.

(ii) Certified that a reference has been made to the authorities concerned for additional funds/reappropriation to cover expenditure being drawn in this bill.

IX. INEVITABLE PAYMENTS AND GENERAL RULES FOR PAYMENTS AGAINST SANCTIONED GRANTS

17.16. An appropriation is intended to cover all the charges including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year.

Note. The Financial year closes on the 31st March. After that date all cash and stock transactions are treated as pertaining to the following year; but bonafide transfer entries are permissible for some months.

17.17. It is an important financial principle that money indisputably payable, should not, as far as possible, be left unpaid and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary, even though the payment is not covered by proper sanction. It is no economy to postpone inevitable payment even for the purpose of avoiding an excess over a grant or appropriation and it is very important to ascertain, liquidate and record the payment of all obligations at the earliest possible date.

Note. When demands (original or supplementary) are placed before the legislature suitable provision should always be made for anticipated liabilities. Under the direction contained in the Account Code, Volume IV, inter-department and other adjustments are not to be made in the accounts of the past year, if they could not have been reasonably anticipated in time for funds being obtained from the proper authority. In all cases, where the adjustment could have reasonably been anticipated as, for

example recurring payment to another Government or department, and payments which though, not of fixed amount, are of a fixed character, etc., the Accountant-General will automatically make the adjustments in the accounts before they are finally closed. The provisions of the directions referred to above that adjustment should not be made in the previous year's accounts should not be used as a cloak to conceal the results of defective budgeting. The onus of proving that the disbursements could not have reasonably been anticipated should lie on the controlling officer.

17.18. Under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year *vide* 2.10 (b) (3). If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means ; but on no account may charges be actually incurred in one year and thrown on the grant of another year.

17.19. It is also not permissible to draw advances from the treasury *vide* Rule 2.10(5) to prevent the lapse of appropriations.

X. PROVISION FOR EXPENDITURE IN RESPECT OF A WORK UNDERTAKEN BY ONE DEPARTMENT ON BEHALF OF ANOTHER

17.20. The Department responsible for providing the funds should intimate to the department undertaking the work the sanctioned grant within which the expenditure is to be incurred and the department incurring the expenditure should be made responsible for seeing not only that the grant is not exceeded, but also that any anticipated savings therein are notified and surrendered in time. In cases, where an excess is anticipated the department incurring the expenditure should be held responsible for seeing that the grant for the work is appropriately increased by the employing department before the excess is actually incurred.

ANNEXURE

(Referred to in Rule 17.14)

Under section 6 of the Punjab Contingency Fund Act, 1950, the Punjab Government are pleased to issue* the following rules governing the said fund:—

- (1) These rules may be called the Punjab Contingency Fund Rules, 1951.
- (2) The Fund shall be administered on behalf of, and in the name of the Governor of the Punjab, by the Secretary to Government, Punjab, Department of Finance.
- (3) Advances from the fund shall be made for the purposes of meeting unforeseen expenditure.

Note. An advance from the fund becomes necessary if either the provision for a particular service in the Budget is found insufficient and cannot be met by re-appropriation from saving within the grant or there is need to incur expenditure upon some new service not contemplated in the Budget. There is no question of token additional requirement in the former case. As for expenditure on "new service" no portion of it can be met from the consolidated fund until it is authorised by law under Article 204 and 205 of the Constitution of India, —*vide* Article 204(3) and 266(3) *ibid* and consequently all such additional expenditure is to be met from the Punjab Contingency Fund in the first instance. There can, thus, be no token advance from the Punjab Contingency Fund for any purpose. The supplementary demand to be presented to the Legislature for recouping the advance may, however, be for a token amount if savings are likely to be available within the grant for meeting the additional expenditure.

- (4) Applications for advances from the Contingency Fund, shall be referred to the Department of Finance by the Administrative Department after obtaining the approval of the Minister concerned. The application shall give (i) brief particulars of the additional expenditure involved, (ii) the circumstances in which provision could not be included in the Budget, (iii) why its postponement is not possible, (iv) the amount required to be advanced from the Fund, with full cost of the proposal for the year (or part of the year as the case may be) and (v) the grant or appropriation to which the expenditure will be debited.
- (4-A) If in any case, after the order sanctioning an advance from the Contingency Fund has been issued in accordance with Rule 3 and before action is taken in accordance with Rule 6, it is found that the advance sanctioned will remain wholly or partly unutilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction as the case may be.
- (5) Any expenditure authorised temporarily, by an advance from the Contingency Fund, shall be debited to a separate section of the account, under the said Fund, in the same detail as it would have been shown, if it had been paid out of the Consolidated Fund.
- (6) (1) Supplementary Estimates for all expenditure so financed shall be presented to State Legislature at the first session meeting immediately after the advances is sanctioned unless such advance has been resumed to the Contingency Fund in accordance with the provisions of sub-rule (2);

Provided that in exceptional circumstances to be recorded in writing if the Government is of the opinion that the Supplementary Estimates in respect of expenditure authorised by an advance from the Contingency Fund cannot be presented to the State Legislature in its first session held immediately after such advance, such supplementary estimates may be so presented at any subsequent session.

Note 1. While presenting to State Legislature Estimates for expenditure financed from the Contingency Fund, a note to the following effect shall be appended to such Estimates:—

“A sum of Rs. _____ has been advanced from the Contingency Fund in _____ and an equivalent amount is required to enable repayment to be made to that fund.”

Note 2. If the expenditure on a “new service” not contemplated in the annual Financial statement can be met, wholly or partly from savings available within the authorised appropriation, the note shall be appended in the following form:—

That expenditure is on a “new service”. A sum of Rs. _____ has been advanced from Contingency Fund in _____, and an equivalent amount is required to enable repayment to be made to that Fund.

The amount viz., Rs. _____ can be found by reappropriation of savings within the grant and a token vote only is now required.

A part of that amount viz., Rs. _____ can be found by re-appropriation of savings within the grant and a vote is required for the balance viz., Rs. _____ only.

(6) (2) As soon as State Legislature has authorised additional expenditure by means of a supplementary Appropriation Act, the advance or advances made from the Contingency Fund, whether for meeting the expenditure incurred before the Supplementary Estimates were presented to the State Legislature or after they were so presented, shall be resumed to the Fund to the full extent of the appropriation made in the Act.

(7) A copy of the orders, sanctioning the advance, which shall specify the amount grant or appropriation to which it relates, and gives brief particulars, by sub-heads and units of appropriation, of the expenditure, for meeting which it is made, shall be forwarded to the Accountant-General, Punjab.

(8) A copy of the orders resuming the advance which shall give a reference to the number and date of the order in which the original advance was made, and the Supplementary Appropriation Act, referred to in rule 6 shall be forwarded to the Accountant-General, Punjab.

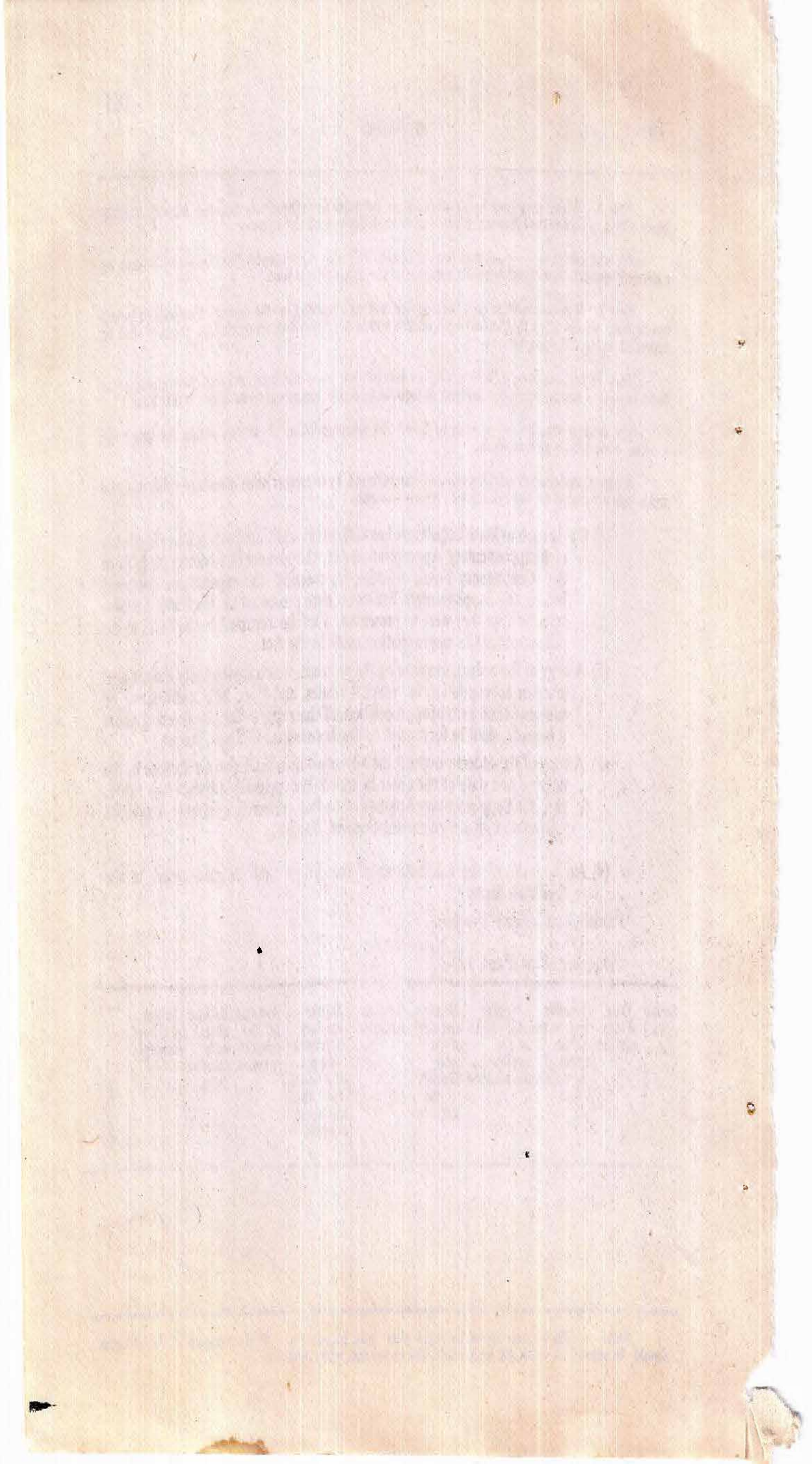
(9) An account of the transactions of the Fund shall be maintained in the following form:

Punjab Contingency Fund

Amount of the Fund Rs—

Serial No.	Date of transactions	Number and name of the grant of appropriation	Number and date of the application for advance	Number and date of the order making the advance	Amount advanced	Supplementary appropriation act providing for the additional expenditure	Amount of the advance resumed	Balance after each transaction	Initial of officer incharge	Remarks

Note. 1. The balance should be struck after each transaction. (2) The amount of the advances should be entered in black ink when made, and in red ink, when resumed.



CHAPTER XVIII—Powers of Sanction

1. POWERS OF VARIOUS AUTHORITIES IN THE MATTER OF FINANCIAL SANCTIONS

(i) POWERS OF ADMINISTRATIVE DEPARTMENTS

18.1. The powers of administrative departments for according financial sanctions are regulated by the following provisions :—

(i) No Department shall, without previous consultation with the Department of Finance authorise any orders (other than orders pursuant to any general delegations made by the Department of Finance) which either immediately or by their repercussions, will affect the finance of the State or which, in particular, either :—

(a) relate to the number of gradings or cadres or the emoluments of posts or to any other conditions of service of posts which may have financial implications ; or

(b) involve any grant of land or assignment of revenue or concession ; grant, lease or license of mineral or forest rights or a right to water power or any easement or privilege in respect of such concessions ; or

(c) in any way involve any relinquishment of revenue.

(ii) All financial sanctions and orders issued by a Department within its own financial powers will be communicated direct to the Accountant-General. All other orders involving financial sanctions which may be issued by Department of the Punjab Government i.e. sanctions beyond their financial powers will be communicated to the Accountant-General through the Department of Finance.

Note. The cases in which the consent of the Department of Finance has been given to the exercise of powers by the Administrative Departments are given in Chapter XIX.

(ii) POWERS OF SUBORDINATE AUTHORITIES

18.2. The extent to which powers to sanction expenditure have been delegated to various Heads of Departments and other Subordinate authorities is given in Chapter XIX.

18.3. Cancelled. (as in the previous Edition)

II. POWERS IN REGARD TO CERTAIN SPECIAL MATTERS

(i) WRITE OFF OF LOSSES

18.4. (a) A competent authority may write off finally the irrecoverable value of stores or public money lost by fraud or negligence of individuals or other causes.

(b) All sanctions to write off of losses should be communicated to the Accountant General for scrutiny and for bringing to notice any defects of the system which appear to require attention.

Note. 1. Losses of money out of treasury balances or currency chest balances should not be written off except with the specified sanction of the Department of Finance. Losses out of small coin depot balances should be reported to the Government of India for sanction to their write off to Central Revenues.

This applies also to losses of cash in transit.

Note. 2. The expression "value of stores" used in this rule should be interpreted as meaning "book value" where priced accounts are maintained and in other cases replacement value to be determined on the basis of market value prevalent at the time the article is lost.

(ii) REMISSION OF DISALLOWANCES WAIVING OF RECOVERY OF AMOUNT DISALLOWED BY AUDIT

18.5. A competent authority may waive the recovery of an amount disallowed in audit. On receipt of the orders for waiving the recovery the Accountant-General will withdraw the objection provided that where the provisions of the rules permit he may report the circumstances to the Legislature through the Audit Report.

III. COMMUNICATION OF SANCTIONS

18.6. (i) The Accountant-General is entitled to receive a copy of the orders sanctioning expenditure from the authority which is competent to accord that sanction. So every sanctioning authority is responsible to see that all sanctions and orders relating to receipts and expenditure revision of scales, creation or abolition of appointments, etc., against which audit is to be conducted by the Accountant-General are communicated to him in accordance with the following procedure:—

(a) if the order is issued by an authority subordinate to the Government to whom the power to sanction has been delegated, by that authority direct;

(b) if the order is issued by an Administrative Department of the Government and is one to which the assent of the Department of Finance is given the order will be conveyed by the Secretary to Government in the Administrative Department concerned ; who will send a copy to the Department of Finance.

(c) in other cases the order will be conveyed under the endorsement of the Secretary to Government in the Department of Finance to whom the Administrative Department will send a copy of the sanctioning order for communication to the Accountant-General.

Note 1. The term "Secretary" used in clauses (b) and (c) above includes an "Additional Secretary", "Joint Secretary", "Deputy Secretary," "Under Secretary".

Note 2. All enclosures to the sanctions shall be attested by the sanctioning authority or at least by a Gazetted officer working under the sanctioning authority.

(ii) In cases referred to in clause (c) above, i.e. where the Administrative Department is not empowered to sanction the expenditure if an order sanctioning the expenditure is sent to the Accountant-General direct by the Administrative Department and not endorsed by the Department of Finance, it will be open to the Accountant-General to challenge such a sanction on the basis of powers or propriety requiring an order of the Department of Finance either supporting or modifying the original order.

Note. For communication of orders affecting the emoluments, posting, leaves, etc. of Gazetted and Non-Gazetted Government employees see Rule 5-12.

18.7. As audit of expenditure on works is conducted against technical sanctions, orders conveying such sanctions must be communicated to the Accountant-General by the Branch of the P.W.D. concerned, or in cases where execution of works has been assigned to any Department other than P.W.D. by the Department concerned and should be conveyed independently of the communication of administrative approval. In order to facilitate audit scrutiny the authorities concerned should invariably quote the reference to administrative approval when they communicate technical sanction to the Accountant-General.

Note. Technical sanction to a work shall be accepted in audit if it exceeds the amount of the administrative approval by a sum not exceeding 5 percent.

18.8. 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 Accountant-General to see that it is

correctly classified as special pay or compensatory allowances as the case may be. In cases in which in official record in an open letter is considered undesirable the reason for the grant of such additions to pay should be communicated confidentially to the Accountant-General. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowance should be recorded.

18.9. Sanctions accorded by competent authority to grants of land and alienations of land revenue, other than those in which assignments of land revenue are treated as cash payment, should be communicated to the Accountant-General in a consolidated monthly return giving the necessary details to enable him to audit the sanction accorded.

18.10. In all letters conveying sanctions to new grants-in-aid, the sanctioning authorities should invariably quote the rule under which the sanctions have been accorded. Where a sanctioning authority impose any further restrictions or conditions in addition to those laid down in the rule such restrictions or conditions should also be clearly set forth in the letter.

IV. SIGNING OF SANCTIONS

18.11. All letters or orders sanctioning expenditure, appointments etc., must be signed by the sanctioning authority himself, or by a Gazetted Government employee under him authorised to sign for him, but in no case by a non-gazetted Government employee. Such copies of sanctions signed by a non-gazetted Government employee are not sufficient and should be authenticated by a gazetted Government employee.

Note 1. In respect of sanctions accorded by the Government see also rule 18.6(i) and note below it.

Note 2. In the case of Subordinate Civil and Sessions Courts, the District and Sessions Judges and Senior Subordinate Judges are authorised to delegate the powers of signing Pay/T.A./Contingent bills and operating Sheriff Petty Accounts on their behalf during the period of their absence on account of vacation, leave or tour to Subordinate Judges at the Headquarters, or Duty Magistrates, who are under the Control of District Magistrates. This will not, however, relieve them any way of their responsibility for the accuracy of the Pay/T.A./Contingent bills and Sheriff Petty Accounts signed on their behalf or for the disposal of any money received in payments.

V DATE OF EFFECT OF SANCTIONS

18.12 Statutory Rules have effect from the date on which they are passed and the executive orders of Government take effect from the date of issue of latter in which the sanction is conveyed. A sanction of any other authority has effect from the date of the orders conveying the sanction.

In all cases, these orders are subject to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

Note. See also rules 17.2, 17.3, 17.5 and 17.6.

18.13 Powers derived from a delegation cannot be exercised by the recipient of the delegated powers from a date earlier than the delegation.

VI. RETROSPECTIVE SANCTIONS

18.13.—A. (1) All authorities which are competent to sanction revision of pay or the grant of concessions to Government employees should bear in mind that retrospective effect should not be given to financial sanctions, except in exceptional circumstances, without the special approval of competent authority.

(2) In the absence of special reasons to the contrary concessions regarding rates of pay for any class of Government employees should take effect as from the first of March and not from same date in the middle of a financial year.

VII. LAPSE OF SANCTIONS AND ADMINISTRATIVE APPROVAL

18.14 A sanction or an administrative approval for any fresh charge which has not been acted on for two years must be held to have lapsed, unless it is specifically renewed with necessary provisions in the budget estimate. See also rule 17.4. Thus, if a scheme administratively approved in the year 1945—46 for inclusion in the Schedule of New Expenditure for the year 1946-47 is cut from the Schedule by the Council of Ministers, it can be included in the Schedule of New Expenditure for the next year, viz. 1947-48 without fresh administrative approval. If, however, no funds are provided for the scheme even in the budget for the year 1947-48 the administrative approval originally conveyed will need renewal before the scheme can be included in the Schedule of New Expenditure for the year 1948-49.

Note 1. This rule does not apply to a case where an allowance sanctioned for a post or a class of Government employees has not been drawn by a particular incumbent or incumbents, nor does it apply to an addition made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note 2. A sanction for a temporary/non-refundable advance from the Provident Fund shall remain operative for a period of three months and shall be deemed to have lapsed after this period unless it is specifically renewed. In case of non-refundable withdrawal from the Provident Fund effected in instalments, the sanction accorded will, however, remain valid up to a particular date to be specified by the sanctioning authority in the sanction order itself.

18.15 (a) When the assent of the Department of Finance is given to the sanction of expenditure (recurring or non-recurring) within the financial year or the power to sanction such expenditure within the financial year, is delegated, the sanction accorded will lapse on the 31st March. In the case of establishment charges when payments are made on monthly basis the sanction will expire on the last day of February of the Financial year in question, unless the sanction covers a broken period of the month of March payment for which can under the rules be made in the month of March.

(b) When the assent of the Department of Finance is given or delegation granted to the sanction of recurring expenditure for a specified period within the financial year, the sanctions as of necessity cannot go beyond the financial year and expire after the period specified, in any case before the close of the year, or in the case of establishment charges paid on monthly basis, on the last day of February unless the sanction covers a broken period of the month of March. In such cases renewals may be made without any restriction.

(c) When the assent of the Department of Finance is given or delegation granted to the sanction of recurring expenditure for a specified period not limited to the financial year, the sanction accorded will not extend beyond the termination of the specified period.

(d) In respect of all sanctions described in rules and clauses (a), (b) and (c) it is the duty of the audit to report to Department of Finance renewals extending beyond the limits laid down.



18.13 Powers derived from a delegation cannot be exercised by the recipient of the delegated powers from a date earlier than the delegation.

VI. RETROSPECTIVE SANCTIONS

18.13.— A. (1) All authorities which are competent to sanction revision of pay or the grant of concessions to Government employees should bear in mind that retrospective effect should not be given to financial sanctions, except in exceptional circumstances, without the special approval of competent authority.

(2) In the absence of special reasons to the contrary concessions regarding rates of pay for any class of Government employees should take effect as from the first of March and not from same date in the middle of a financial year.

VII. LAPSE OF SANCTIONS AND ADMINISTRATIVE APPROVAL

18.14 A sanction or an administrative approval for any fresh charge which has not been acted on for two years must be held to have lapsed, unless it is specifically renewed with necessary provisions in the budget estimate. See also rule 17.4. Thus, if a scheme administratively approved in the year 1945—46 for inclusion in the Schedule of New Expenditure for the year 1946-47 is cut from the Schedule by the Council of Ministers, it can be included in the Schedule of New Expenditure for the next year, viz. 1947-48 without fresh administrative approval. If, however, no funds are provided for the scheme even in the budget for the year 1947-48 the administrative approval originally conveyed will need renewal before the scheme can be included in the Schedule of New Expenditure for the year 1948-49.

Note 1. This rule does not apply to a case where an allowance sanctioned for a post or a class of Government employees has not been drawn by a particular incumbent or incumbents, nor does it apply to an addition made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note 2. A sanction for a temporary/non-refundable advance from the Provident Fund shall remain operative for a period of three months and shall be deemed to have lapsed after this period unless it is specifically renewed. In case of non-refundable withdrawal from the Provident Fund effected in instalments, the sanction accorded will, however, remain valid up to a particular date to be specified by the sanctioning authority in the sanction order itself.

18.15 (a) When the assent of the Department of Finance is given to the sanction of expenditure (recurring or non-recurring) within the financial year or the power to sanction such expenditure within the financial year, is delegated, the sanction accorded will lapse on the 31st March. In the case of establishment charges when payments are made on monthly basis the sanction will expire on the last day of February of the Financial year in question, unless the sanction covers a broken period of the month of March payment for which can under the rules be made in the month of March.

(b) When the assent of the Department of Finance is given or delegation granted to the sanction of recurring expenditure for a specified period within the financial year, the sanctions as of necessity cannot go beyond the financial year and expire after the period specified, in any case before the close of the year, or in the case of establishment charges paid on monthly basis, on the last day of February unless the sanction covers a broken period of the month of March. In such cases renewals may be made without any restriction.

(c) When the assent of the Department of Finance is given or delegation granted to the sanction of recurring expenditure for a specified period not limited to the financial year, the sanction accorded will not extend beyond the termination of the specified period.

(d) In respect of all sanctions described in rules and clauses (a), (b) and (c) it is the duty of the audit to report to Department of Finance renewals extending beyond the limits laid down.

CHAPTER XIX—Consent and Delegation Orders

19.1. With reference to rules 1.12 and 18.1, the authorities which exercise the powers of a Competent Authority under the various rules in this Volume, are detailed in rules from 19.6 to 19.17.

The table below gives in brief the powers which have been delegated, the rules in the preceding chapters in which these powers have been referred to and the rules in which the exact nature and extent of powers have been given :—

Rules under which powers are delegated	Nature and brief description of powers	Rules in this chapter in which the exact nature and extent of the powers have been given
8.3 and 15.2	Contingencies, stores, etc.	19.6
2.45	Grants, concessions, lease, etc.	19.7
8.3	Scholarships and stipends	19.8
8.3	Expenditure from discretionary grants, grants-in-aid, contributions, donations, etc.	19.9
10.1	Grants of advances to Government employees, and other individuals	19.10
10.10 and 10.27	Write off of irrecoverable loans, and advances and remission of loan and advances	19.11
16.5 (a)	Administrative approval to works	19.12
16.5 (b)	Technical sanctions to estimates for works	19.13
16.7	Sale of land, buildings and other immovable property.	19.14
15.3	Sale and disposal of stores, etc.	19.14-A
15.3 and 15.4	Write off of Losses, Stores, etc.	19.15
4.6 and 9.1	Remission of revenue and abandonment of claims to revenue.	19.16
18.5	Means of recovery of amount disallowed by audit	19.17

Note 1. The powers are in all cases subject to the rules as to the nature and extent of sanctions contained in Chapters XVII and XVIII.

Note 2. These powers are intended to be exercised in individual cases only.

Note 3. (i) An Executive Engineer recruited direct as Temporary Assistant Executive Engineer having five years service as Executive Engineer under the Government and after attaining the age of 35 years can be authorised to exercise the powers of a selected officer.

(ii) An officer recruited as Temporary Assistant Executive Engineer/Assistant Executive Engineer can be authorised to exercise the powers of a selected officer after completion of five years of service, as Executive Engineer under the Government on attaining the age of 35 years and with a total service of eight years under the Government.

(iii) An officer recruited as a Temporary Assistant Executive Engineer/Assistant Engineer or promoted as Officiating S.D.O. can be authorised to exercise the powers of a selected officer after he has completed 12 years of service under the Government in a gazetted capacity and on completion of three years as Executive Engineer, unless the case of the officer falls in one of the first two categories.

Note 4. Note 3 above does not apply to members of the Provincial Service of Engineers (Assistant Engineers). Such Officers when appointed to divisional charge shall, in the absence of special orders in any individual case exercise the powers of one-selected officers.

Note 5. The Administrative Departments and Heads of Departments may re-delegate the powers delegated to them in this Chapter, on their own responsibility and subject to such restrictions as they may like to impose, to any authority under them. Copies of all such orders should invariably be supplied to the Department of Finance and the Accountant-General, Punjab.

19.2 The assent of the Department of Finance is also given to expenditure (including advances) in those cases in which such expenditure is expressly authorised to be made by any authority by the provisions of—

- (a) any legislative enactment for the time being in force, or rules made under such enactment ; or
- (b) the rules in Chapters I to XVIII of this Handbook or in any other Code or Handbook, issued after consultation with the Department of Finance ; or
- (c) any orders delegating, financial powers after consultation with the Department of Finance.

19.3. The consent of the Department of Finance is not to be considered as given to—

- (1) any expenditure or advance authorised by any legislative enactment, code, rule or order to be made by the Government except in so far as this is specially stated ;
- (2) the expenditure or advance which involves contravention of any existing order of the Government issued in consultation with the Department of Finance imposing any scale, limit, or other restriction or of the rules in this Handbook or in any other code or Handbook.

- (3) expenditure which forms part of a scheme which, as a whole, requires the assent of the Department of Finance; and
- (4) any item of expenditure of an unusual or extravagant nature, it being the function of audit to draw attention to any such item :

Provided that petty items of expenditure not exceeding two hundred rupees in any one case may be sanctioned by the Administrative Department concerned where they are satisfied that the expenditure was unavoidable.

19.4. Unless otherwise provided by any special order the assent of the Department of Finance may be considered to have been given to the exercise by Administrative Departments of such powers as have been delegated to the Heads of Departments or other subordinate authorities.

Note. Unless otherwise provided by a special order, a higher authority in a department may exercise the power delegated to the authority subordinate to it.

19.5. (a) The term "pay" as used in this chapter does not include "special pay"

(b) the term "Public Works" appearing in column 3 of the tables in the following rules of the chapter means "The Administrative Department in control of the branch of the Department of Public Works" concerned.

19.6. Contingencies, stores, fees, compensation, remuneration, etc. (Rules 8.3 and 15.2).

Serial No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated
1	2	3	4
1	To sanction non-recurring expenditure, not otherwise provided for in this rule (other than expenditure on installation of new telephones)	All Departments of Government	Full powers.
		Heads of Departments	Upto Rs. 20,000 for any one item
		Controlling Officers	Upto Rs. 2,000 for any one item
		Disbursing Officers	Upto Rs. 1,000 for any one item

Serial No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated
1	2	3	4
1— contd.	<p>(a) To sanction expenditure on telephone connections and accessories connected therewith including additional wire, plug and sockets for personal use of the Ministers (including Chief Minister, Deputy Ministers), Parliamentary Secretaries (including Chief Parliamentary Secretary) and their staff in the Civil Secretariat or at their residence.</p> <p>(b) To sanction expenditure on telephone connections other than those for personal use of the Ministers, Parliamentary Secretaries, Private Secretaries and Personal Secretaries or at their residences.</p> <p>(c) To sanction expenditure on temporary telephone connections for Ministers, Parliamentary Secretaries, etc., for duration of the Session of State Legislature.</p>	<p>Chief Secretary to Government, Punjab (in Department of General Administration)</p> <p>Administrative Secretary in the Printing and Stationery Department.</p> <p>Ditto</p>	<p>Full powers.</p> <p>Full powers.</p> <p>Ditto</p>
2	To sanction contingent expenditure of a recurring nature not otherwise provided for in this rule.	<p>All Departments of Government</p> <p>Heads of Departments.</p> <p>Controlling Officers.</p> <p>Disbursing Officers.</p>	<p>Upto Rs. 18,000 per annum.</p> <p>Up to Rs. 3,600 per annum.</p> <p>Upto Rs. 1,800 per annum.</p> <p>Up to Rs. 900 per annum.</p>
3	To sanction expenditure out of contingencies for the carriage of office record, etc.	<p>All Departments of Government.</p> <p>Heads of Departments.</p> <p>Controlling Officers.</p> <p>Disbursing Officers.</p>	<p>Full powers.</p> <p>Up to Rs. 2,000 per annum.</p> <p>Up to Rs. 1,200 per annum.</p> <p>Up to Rs. 300 per annum.</p>
4	To sanction the payment of demurrage, wharfage charges out of contingencies	<p>Administrative Department</p> <p>Heads of Department.</p>	<p>Up to Rs. 5,000 in each case, provided that the amount had become payable due to unavoidable circumstances to be recorded in writing and/or after fixing responsibility for the lapse, under intimation to the Department of Finance.</p> <p>Up to Rs. 1,000 in each case, subject to the conditions imposed in the case of Administrative Departments as indicated above.</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
5	To incur or sanction expenditure on service postage stamps for use in Government offices and institutions and on issue of State telegrams.	All Departments of Government. Heads of Departments. Controlling officers. Disbursing Officers.	Full powers. Full powers. Upto Rs. 5,000 at one time. Up to Rs. 2,000 at one time.
6	To sanction posts of class IV employees whose pay is chargeable to contingencies.	Heads of Departments and Controlling Officers	Full powers on the following scales :— Unskilled—At the rate fixed by the Deputy Commissioner or if no rates are fixed, at rates not exceeding Rs. 150 per mensem. Skilled—At rates sanctioned for similar posts already in existence or if no such rates have been fixed, up to a maximum of Rs. 250 per mensem.
7	To sanction small monthly payments to class IV employees, for supplying drinking water or for dusting offices or for other purposes of a like nature.	Heads of Departments, Commissioners of Divisions, Secretary, Provincial Transport Authority, Superintending Engineers in the P.W.D.	Subject to the following conditions :— (a) that the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the Heads of Departments ; (b) that the allowance will not count for leave, allowances or pension ; and (c) that in the case of employees already in permanent employ in receipt of monthly rate of pay, the payment must not exceed a sum of Rs. 10 a month in any one case ; further the sanctioning authority must in sanctioning any such payment, record his reasons therefore, and justify himself— (i) that the work to be done is really necessary ; (ii) that it is outside the regular duties of the employee in the

Serial No.	Nature of power	Authority to which a power is delegated	Extent of power delegated
1	2	3	4
7-contd.			permanent establishment; (iii) that the grant of extra allowance to any such employee is distinctly more economical than the employment of fresh agency; and (iv) that the rates to be paid will be in conformity with the rates determined by the Deputy Commissioner for such like work.
8.	To entertain temporary establishment chargeable to hot and cold weather charges, as for instance punkha coolies	Heads of Offices	Rs. 20 per mensem, or the market rate, as fixed by the Deputy Commissioners, whichever is greater, and for a period not exceeding six months in each case.
9.	To sanction the payment of rent for houses or land for other than residential purposes. i.e. for ordinary office accommodation Godowns etc.	(i) All departments of Government. (ii) Heads of Departments and Commissioners of Divisions (iii) Controlling Officers (iv) All Disbursing Officers. (except Forest) (v) Deputy Commissioners (vi) Director, State Transport	(i) Full powers, subject to the condition that certificate of non-availability and reasonableness is obtained from the P.W.D. (ii) Upto Rs. 1,000 per mensem for the office accommodation and Rs. 500 per mensem for land and houses other than for office and residential purposes subject to conditions in (i) above. (iii) Upto Rs. 500 per mensem subject to the conditions (i) above; (iv) (1) When the accommodation is provided in a separate buildings Rs. 200 a month (2) When the accommodation is provided in a building partly used as a private residence, on the proportion of the plinth areas, upto one-half of the total rent a month or by Rs. 40, whichever is less. (v) (1) When the accommodation is provided in a separate building, Rs. 200 a month (2) When the accommodation is provided in a building partly used as a private residence on the proportion of the plinth area, upto one half of the total monthly rent of Rs. 100 a month whichever is less. Upto a maximum of Rs. 300 per mensem in each case provided that no lease is entered into for a period exceeding one year and subject to the conditions of paragraph 32 of Appendix 9 of P. F. R. Vol. II.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
9—A	To sanction the continued hiring on rent exceeding that assessed by the Department of Public Works, of private buildings for accommodating Government offices in cases where there is no change in the rate of rent and in the carpet area already approved by the Department of Finance	All Administrative Secretaries	Full powers, subject to the condition that certificate of non-availability is obtained from the concerned authorities of the Department of Public Works.
10.	To sanction the hire charges of Electric Fans for their own and subordinate Offices	Heads of Offices	<p>Subject to the following conditions:—</p> <p>(i) The fans are hired at the rates fixed by the Deputy Commissioners each year.</p> <p>(ii) In the case of hired buildings an undertaking is obtained from the landlords that ceiling fans are the property of Government and may be removed at any time.</p> <p>(iii) A certificate is obtained from the Executive Electrical Engineer to Government Punjab, that the existing electric installation of the buildings will be able to bear the additional load.</p> <p>In case of a hired building, such a certificate should be obtained from the appropriate electricity authorities, through the owner of the building.</p> <p>(iv) The hiring of table fans for use in public buildings should be discouraged. These fans are not only more costly than ceiling fans over current consumption, but are also liable to be used for purposes other than that for which such fans have been hired.</p> <p>(v) The sanction to expenditure on fans is within the power of the head of office.</p>
11.	deleted		
12.	To sanction payment of Municipal or Cantt. taxes of Government buildings, when such taxes have been assessed by competent authority.	Disbursing Officers	Subject to the conditions laid down in paragraph 28 of Appendix 9 of P.F.R. Vol. II
13.	To sanction the payment of rates or taxes levied by statute or by local rule or order (as for instance, terminal tax or octroi, on Government stores)	Disbursing Officers	Subject to the existence of budget provision

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
14.	To approve of undertaking of the defence of Government employees in criminal proceedings at the expense of Government	All Departments.	Full powers subject to the condition that the actual cost of the defence shall be paid as per norms laid down by the Department of Legislative Affairs.
15.	To re-imburse a Government employees whose conduct has been the subject of enquiry for expenditure on account of— (i) defence witnesses; and (ii) fees of counsel.	All Departments of Government and Heads of Departments	<p>Provided that:—</p> <p>(i) in the case of witnesses.</p> <p>(a) Payment of expenses to non-official witnesses summoned for the prosecution of Defence, should be made according to the rates specified in Chapter 5-C, of Volume I of the High Court Rules and orders in respect of witnesses attending Civil Courts;</p> <p>(b) Government employees summoned as witnesses should be given the usual certificates of attendance to enable them to draw their normal Travelling Allowance and the Daily Allowance to which they are entitled in accordance with the provisions of the Punjab Civil Services Rules, Volume III, Travelling Allowance Rules;</p> <p>(c) the expenditure on non-official witnesses should be debited to the same head of account to which the pay of the officer/official concerned is debitable, when an enquiry is proceeding against him ;</p> <p>(d) payment to non-official witnesses should be made out of the contingent grants of the offices/departments concerned.</p> <p>(e) the charges of those witnesses only should be paid whom the Commission or Inquiry Officer declares to be necessary witnesses</p>

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of powers delegated
1	2	3	4
15.— con'd.			(ii) in case of fees of counsel. (a) when the Government employee is allowed to be represented by a counsel, reimbursement of the fees of the counsel should be allowed in cases where the Officer/official under suspicion is successful in clearing himself. In other cases the request for the reimbursement should be considered on merits; and (b) reimbursement should be done at the rates laid down in Chapter II of the Punjab Law Department Manual for payment of fees to counsel in criminal cases.
		Disbursing Officers	In the cases of expenditure on witness only subject to the condition in (i) above.
16.	To sanction expenditure in connection with civil suits instituted with the sanction of the Controlling Authority as defined in the Punjab Law Department Manual.	(i) Controlling Authority (ii) Deputy Commissioners.	Full powers. Upto Rs. 1,000 in each case.
17.	To grant Compensation to Government employees under Workmen's Compensation Act.	(i) All Departments of Government. (ii) Chief Engineer, P.W.D., B. & R. (iii) Chief Engineer, Public Health	Full powers subject to the advice of the Legal Remembrancer to Government, Punjab, being first obtained.
18.	To grant cash compensation to meet funeral and other unavoidable expenses to the relations of all Government employees drawing pay up to Rs. 350 per mensem who are killed or die of injury received as a result of *special risk of office in the performance of their duties.	Heads of Departments.	Subject to a maximum of Rs. 500.
19.	To sanction local purchase of locks of Indian manufacture where no rate contract of the Controller of Stores, Punjab exists.	All Departments of Government. Heads of Departments. Heads of Offices.	Upto Rs. 800 in each case. Upto Rs. 400 in each case. Upto Rs. 100 in each case.

Note.—The term "special risk" is defined in Rule 8.26(7) of the Punjab Civil Services Rules. Volume II.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2-	3	4
21-C.	To purchase medicines from the Local Market in *emergent cases.	(i) Superintendent, Central Jail. (ii) Superintendent, District Jail.	Rs. 50 at a time and Rs. 2,000 during the whole year. Rs. 50 at a time and Rs. 1,000 during the whole year.
22.	To sanction petty local purchases of stationery usually supplied by the Controller of Stationery other than special articles of stationery mentioned in para 10.9 (10) of the Punjab Printing and Stationery Manual.	All Departments of Government. Chief Engineer, Irrigation Branch. Heads of Departments, Commissioners, District and Sessions Judges, Superintending Engineers, P.W.D., Director, Irrigation Research Punjab, Principal, Punjab College of Engineering, Conservators of Forests; Conservators of Soils; Deputy Inspector-General of Police; Incharges of the Recruits Training Centre, Jahan Khelan, District Hoshiarpur; Superintendent of Police; Controller of Printing and Stationery, Punjab, Registrar of High Court; Secretary, Punjab State Public Service Commission; Director Public Relations; Commandant Punjab Armed Police, Jullundur and Examiner, Local Fund Accounts, Punjab. Drawing and Disbursing Officers.	Upto Rs. 300 in each case in emergency subject to the rules contained in Chapter 10 of the Printing and Stationery Manual, 1958. Upto Rs. 300 for each purchase in emergent cases, subject to rules of Printing and Stationery Manual as applicable to Heads of Departments. Upto a limit of Rs. 200 for each purchase in emergent cases, subject to the rules in Chapter 10 of the Printing and Stationery Manual and in the case of offices situated at the Headquarters of Government, this is subject further to conditions that local purchase is not permitted unless a certificate from Controller, Printing and Stationery, Punjab, is obtained to the effect that the articles required are not available at the time and subject further to the condition that the expenditure sanctioned during a financial year, should not exceed Rs. 800 or 10 per cent of the grant for contingencies, whichever is less. Upto Rs. 100 for each purchase as above, and expenditure during a year not to exceed Rs 400 or 5 per cent of contingencies, whichever is less.
23.	Omitted.		
24	To sanction purchase of (i) books and maps.	(i) Heads of Departments and Controlling Officers other than those specifically mentioned in this rule (ii) Secretary, Punjab Public Service Commission.	Without restriction

*Note.—The emergency of purchasing medicines should be clearly explained in writing in the sanctioning letter.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
24 contd.		<p>(iii) Principal, Medical College, Amritsar and Principal, Government Medical College, Patiala</p> <p>(iv) Deputy Commissioners, Settlement Officers and Colonization Officers.</p> <p>(v) Superintendents of Police, Deputy Superintendents of Police, in charge of the Recruits Training Centre, Gobindgarh Fort, Amritsar, and the Principal, Police Training School, Phyllaur.</p> <p>(vi) Director Irrigation Research, Punjab.</p> <p>(vii) Principal, Punjab College of Veterinary Science and Animal Husbandry.</p> <p>(viii) Principal, Dental College Hospital, Amritsar.</p> <p>(ix) All Heads of Offices.</p> <p>(i) Heads of Departments and Controlling Officers.</p> <p>(ii) Secretary, Punjab Public Service Commission.</p> <p>(iii) Director, Irrigation Research, Punjab.</p> <p>(iv) All Deputy Commissioners in the State.</p>	<p>Full powers subject to budget provisions and to the condition that the expenditure on any one book excluding postage does not exceed Rs. 100.</p> <p>Provided—</p> <p>(a) that the books are of a scientific, legal, medical, educational, technical or professional character; and</p> <p>(b) that the expenditure on any one book excluding postage, does not exceed Rs. 60.</p> <p>Without restriction except as regards budget provision.</p> <p>Full powers subject to budget provisions and the condition that the expenditure on any one book, excluding postage, does not exceed Rs. 50 and that the books and periodicals purchased are of technical, scientific or professional character necessary for College.</p> <p>Full powers subject to budget provisions and to the condition that the expenditure on any one book, excluding postage, does not exceed Rs. 100.</p> <p>Full powers provided expenditure on any one book does not exceed Rs. 50 including postage.</p> <p>Without restriction subject to budget provision.</p> <p>Not exceeding Rs. 50 per month without restrictions subject to budget provision.</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
25.	To sanction expenditure in urgent cases on account of printing typographic or lithographic at private presses, chargeable to 258—Stationery and Printing.	Administrative Department for the subject of Stationery and Printing.	Full Powers.
26.	To sanction expenditure in urgent cases on account of printing typographic or lithographic at private presses, chargeable to office contingencies as laid down in Rule 4.4 of the Printing and Stationery Manual, 1958.	All Departments of Government. Heads of Departments. Controlling Officers. Disbursing Officers.	Full powers. Rs. 500 in each case. Rs. 200 in each case. Rs. 100 in each case. <i>Note.</i> —The work should be given to private presses after calling for tenders, the lowest tender being accepted.
27	To sanction employment of local agency for purposes of book binding in all cases in which— (1) The papers to be bound, e.g. like settlement and annual records are such as ought not to be bound otherwise than under the supervision of an official of the land records staff; (2) the papers are such that owing to the constant need for reference they cannot without great inconvenience be spared out of the office for the time which a Jail Press or the Government Press would ordinarily occupy in doing the work; and (3) cases in which railway freight to and from the Jail or the Government Press plus cost of binding will amount to more than local binding charges.	Heads of Offices.	Full powers provided that no binding superior to quarter binding (viz. clothbacks and straw board sides) is restored to,—vide Rule 4.8 read with rule 2.10 of the Printing and Stationery Manual.
28	To sanction expenditure in emergent cases on account of binding work executed locally.	Heads of Department Controlling Officer. Heads of Offices	Upto Rs. 500 in each case. Upto Rs. 100 in each case. Upto Rs. 40 in each case.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
29	To sanction purchase of typewriters for themselves and offices subordinate to them.	All Departments of Government, Heads of Departments, Commissioners of Divisions. Superintending Engineers, P.W.D., Principal, Punjab College of Engineering; Principal, Government School of Engineering, Punjab, and District and Sessions Judges	Full Powers. Subject to the rules and conditions in the Stationery and Printing Manual and to the provision that in case where no scale of typewriters has been fixed the power can be exercised only in respect of machines purchased to replace those which have been condemned by the Board. The Hon'ble Judges may, however, sanction the purchase of extra typewriters for their own courts and also for the District and Sessions Courts subject to the existence of the necessary budget provision.
30	To sanction the hiring of typewriters of approved pattern for use in their own offices and offices subordinate to them.	Disbursing Officers.	Upto 6 months in the case for type-writers required for existing offices and upto 12 months in the case of offices set up for the first time with the provision that in case where the hiring of typewriters for longer period is anticipated and is uneconomical, steps should be taken to purchase a type-writer at the initial stage. Full powers.
30-A	To sanction the hiring of typewriters.	All Departments of Government.	Full powers.
31	To sanction purchase of duplicators and duplicating machines	All Departments of Government. Heads of Departments and Controlling Officers	Full powers subject to the rules in Chapter 12 of the Printing and Stationery Manual. Upto Rs. 1,200 for each machine and subject to the rules in the Printing and Stationery Manual.
32	To sanction purchase of bicycles for the use of their own offices as well as for certain subordinate offices.	(i) Heads of Departments (except Inspector-General of Police) and Commissioners of Divisions.	Bicycles may be provided for the use of office messengers employed in district headquarters offices, in Settlement Offices, in the offices of Heads of Departments and in *Headquarters offices subordinate to Heads of Departments in cases where their supply is rendered clearly necessary by the requirements of public business provided :— (1) that Government bicycles shall not be used for private purposes ;

*Note.—The "Headquarters Offices" do not include offices of subordinate authority at Headquarters.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
32— Contd.			(2) that bicycles shall be of the approved pattern and type. (The price of these bicycles is notified from time to time by Government).
		(ii) Inspector-General of Police.	Without restriction subject to the existence of budget provision and to the proviso that bicycles would be of the approved type.
33	To sanction supply of liveries summer-clothing belts, cross belts, badges and clothing to Class IV employees.	(i) Heads of Departments and offices. (ii) Secretary, Punjab Public Service Commission.	Subject to the conditions in the rules for supply of liveries, etc. in Appendix 10 of Punjab Financial Rules, Volume II.
34	To sanction expenditure on the supply of electrical energy consumed in Government offices and Institutions.	Disbursing Officers.	Full powers within budget limits.
35	To sanction recurring expenditure on the maintenance and repairs of clocks in offices.	Heads of Offices.	Up to a limit of Rs. 100 a month. (Repairs cleaning and oiling of office clocks should be entrusted to a recognised firm of watch-makers).
36	To sanction payment of section-writing and copying charges at piece-work rates (except printing of Shajras in the Irrigation Branch).	Heads of Departments, Commissioners, District and Sessions Judges and Deputy Commissioners. Under Secretary to Government, Punjab, Secretariat Administration (for section-writing relating to the Punjab Civil Secretariat). Superintending Engineers Irrigation Branch.	Full powers within Budget limits in accordance with the following rates :— (1) For plain copying 1,440 words per rupee. (2) for tabular work 1,220 words to the rupee for ordinary statements and 1,000 words to the rupee for intricate statements. Figures in all cases to count as words and no payment to be made for ruling. (3) For intricate copying 800 words to the rupee, when the manuscript is very illegible and only followed with difficulty.
37	To sanction payment of section-writing charges for translation work at piece work rates.	Heads of Department, Commissioners, District and Sessions Judges and Deputy Commissioners.	Full powers within budget limits so long as the rates do not exceed those given below:— For translations from English into Hindi, Urdu, Punjabi, eighteen rupees per thousand words (fifteen rupees for translation and three rupees for revision). For translations from Hindi, Urdu, or Punjabi into English, sixteen rupees per thousand words (twelve rupees for translation and four rupees for revision).

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
38	To sanction the purchase of tents for themselves and for officers subordinate to them.	All Heads of Departments, Financial Commissioners and Commissioners of Divisions.	Full powers subject to the scale laid down by Government.
39	To sanction purchase of tents, for officers subordinate to them.	Director, Health Services, Punjab, Director of Public Instruction.	<p>Full powers subject to the scale fixed by Government and subject to the conditions that tents are not replaced or condemned unless they have lasted for 8 years.</p> <p>And provided that the tents are purchased from the Jail Department, purchased in the local market being permitted only in accordance with conditions specified in the rules in Appendix 11 of Punjab Financial Rules, Vol. II.</p> <p><i>Note.</i>—For scales of tents prescribed for various officers see paragraph 47 of Appendix 9 of Punjab Financial Rules, Vol. II.</p>
40	To sanction the remittance of money order at Government expenses to establishment serving at a distance of more than 8 Kms. from the nearest treasury or from the remitting office in which such charges are drawn.	All Disbursing Officers.	<p>Full powers in respect of allowances, contingent pay, charges, rewards and travelling allowances of establishment; provided the money order commission should not amount to more than travelling allowance, payable if a messenger were sent to encash the bill, cash order to Government draft, as the case may be.</p> <p><i>Note.</i>—In special circumstances, e.g. when a suitable messenger is not available or the journey is risky, the Head of a Department or Commissioners of Divisions may permit such remittance even though the money order commission exceeds the travelling allowance that might be payable, had a messenger been employed.</p>
40-A	To sanction remittance of Scholarships.	All Disbursing Officers.	Full powers.
40-B	To sanction the remittance of money at Government expense through private banks on payment of commission at the	All Disbursing Officers.	Full powers in respect of pay, allowances, contingent charges, rewards and travelling allowance of establishments.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
40-B Contd.	places where there is no branch of the State Bank		
41.	To grant rewards to patwaris for work done in connection with settlement and colonization operation.	Settlement Officers and Colonization Officers.	Provided— (a) the Settlement Officer or the Colonization Officer certifies that the work done was special and outside the ordinary course of the patwaris duties; (b) that the total amount to be paid in the rewards does not exceed the amount of fine recovered from patwaris during the year.
42	To grant rewards to patwaris for work done in connection with Settlement and Colonization operations if the amount proposed as rewards does not exceed the amount realised in fines.	Commissioners of Divisions	Full powers.
43.	To grant rewards to members of the temporary settlement and colony establishment	Settlement Officers and Colonization Officers	Full powers subject to budget provision.
44.	To grant rewards to patwaris, lambardars and chaukidars for reporting out-breaks of cattle disease.	Deputy Commissioners and in the case of districts under Settlement and Colonization Operations, Settlement Officers and Colonization Officers, respectively	Not exceeding Rs. 20 in any one case and to be given on the recommendations of Superintendents of the Civil Veterinary Department.
45.	To grant rewards to patwaris for reporting cases of plague, cholera and small-pox.	Ditto	Upto Rs. 10 in any one case, and provided that a recommendation for a reward is made by the Director, Health Services.
46.	To grant rewards to patwaris for Consolidation of Holdings.	Director, Consolidation of Holdings and Consolidation Settlement Officers	Upto Rs. 50 for each complete village consolidated.
46-A	To sanction rewards, for cleanliness and good behaviour, imparting higher education to children regularly, showing good results of the produce of each crop, to the Habitual offenders.	Welfare Officer, Punjab	Upto a maximum of Rs. 10 in each case subject to the Budget Provision.
46-B	To grant, reward of gallantry awards in cash.	Deputy Commissioner.	(i) Upto Rs. 22,000 plus Rs. 1,000 annuity for 30 years in the case of winners of Param Vir Chakra. (ii) Upto Rs. 15,000 plus Rs. 400 annuity for 30 years in the case of winners of Maha Vir Chakra. (iii) Rs. 7,000 plus Rs. 300 annuity for 30 years in the case of winners of Vir Chakra, subject to the fulfilment of the prescribed limits/ conditions.

*Based on instructions issued by the Department of Defence Services Welfare from time to time.

Conditions:—

- (a) Rewards will be made to Punjabi Servicemen.
- (b) All ranks in the Army, Navy and the Air Force are eligible.
- (c) The recipients of gallantry awards will ordinarily be rewarded on the following scales :—

Name of decoration	Amount of reward
(i) Param Vir Chakra	.. Rs. 22,000 plus Rs. 1,000 annuity for 30 years ; the annuity should be made applicable for the servicemen's life and the life of his widow (if the decoration has been earned posthumously or if the decoree dies before his wife). If, however, the decoree/wife dies after earning annuity for some years, thereafter the annuity will be given to the legal heirs for the remaining period of thirty years.
(ii) Maha Vir Chakra	.. Rs. 15,000 plus Rs. 400 annuity for 30 years ; the annuity should be made applicable for the servicemen's life and the life of his widow (if the decoration has been earned posthumously or if the decoree dies before his wife). If, however, the decoree/wife dies after earning annuity for some years, thereafter the annuity will be given to the legal heirs for the remaining period of thirty years.
(iii) Vir Chakra	.. Rs. 7,000 plus Rs. 300 annuity for 30 years; the annuity should be made applicable for the servicemen's life and the life of his widow (if the decoration has been earned posthumously or if the decoree dies before his wife). If, however, the decoree/wife dies after earning annuity for some years, therefore the annuity will be given to the legal heirs for the remaining period of thirty years.

These revised scales are applicable to the decorees of Congo, Nefa and Ladakh areas, Indo-Pak conflict 1971 as well as further decorees or gallantry award winners.

(d) A winner of subsequent gallantry award shall be entitled to corresponding cash reward and land allotment or monetary grant in lieu of land, irrespective of the consideration that he had received cash reward and land allotment or monetary grant in lieu thereof, on an earlier occasion.

(e) In the case of posthumous awards the persons eligible for rewards will be the heirs in the following order and the rewards will be paid to them in the manner indicated below :—

- (i) To the parents (father and mother excluding step mother of legally adopted parents) 50% of the reward.

In case the award winner is a bachelor then 100% of the reward will go to the parents. This amount should not lapse to the State Government.

- (ii) Widow (if not remarried) dependent children 50% of the reward.
In case the winner has no parents living then 100% of the reward will go to the widow/dependent children.

- (iii) When neither the parents nor the widow/dependent children are living then the reward will go to the following persons in the order prescribed below :—

- (a) Independent son(s) and daughter(s)
(b) unmarried sister(s)
(c) Brother(s)

The reward will be given equally if there is more than one heir and it will lapse in case none of the above mentioned persons is alive.

In cases where the widow of the deceased after getting 50% share of the reward gets remarried and where such marriage is admitted to be a legal fact and there are no dependent children whole of the annuity will become payable to the parents. In the same way, where the parents die before the expiry of the period of 30 years (the period for which 50% of the annuity is payable to them) the amount which was being paid to them will become payable to the widow/dependent children.

(f) The above rules/conditions will be applicable in the case of female winners of gallantry awards, if any.

46-C To incur expenditure for rewards to informers in the Excise and Taxation Department.	(i) Excise and Taxation Commissioner.	Up to Rs. 10,000
	(ii) Financial Commissioner Taxation.	Up to Rs. 25,000

Provided that if the amount of the reward exceeding Rs. 25,000 is proposed to be given, it may not be granted by the Administrative Department except after consultation with Department of Finance.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
47.	To sanction the printing of handkerchief maps of a tehsil or district.	Settlement Officer	In accordance with the terms laid down in the Punjab Printing and Stationery Manual.
48.	To sanction printing of Vernacular and English Abstracts of Assessment Reports at private presses chargeable to "258-Stationery and Printing".	Settlement Officer.	Full powers subject to the provisions of the Punjab Printing and Stationery Manual.
49.	To purchase rubber in the open market.	Settlement Officers and Colonization Officers.	Full powers
50.	To sanction purchase of paper required for fair copies of settlement and colony records and for maps.	Ditto	Ditto
51.	To sanction purchase of ferro-chemicals.	Settlement Officers and Colonization Officer.	Upto an annual limit of Rs. 100 only for each ferro-printing office.
52.	To sanction purchase of typewriters for use of Settlement Officers in the Punjab.	Director of Land Records, Punjab.	Subject to the rules and conditions in the Punjab Printing and Stationery Manual.
53.	To sanction contingent charges (including therein stationery, implements, prizes and stipendary allowances) of a Patwari School	1. Deputy Commissioner 2. Director of Land Records	To the extent of Rs. 125 per district for the period of 5½ months. Rs. 125 per district.
54.	To sanction the remittance by money order at Government expense of the pay, travelling allowance contingent charges of all patwaris except those stationed at tehsil headquarters.	Deputy Commissioners	Full powers

FOREST AND SOIL CONSERVATION DEPARTMENTS

55.	To sanction all usual payments on account of items classified as revenue expenditure as defined in Punjab Budget Manual, in the Forest Department.	The Chief Conservator of Forests, Chief Conservator of Soils, Conservators of Forests, Conservators of Soils, Divisional Forests Officers and Divisional Conservators of Soils	Full powers subject to the condition that the budget allotment is in no case exceeded-
56.	To sanction, under paragraph 65 of the Forest Department Code, regularly recurring expenditure of the nature of rent for houses or land.	Forest Department	Upto Rs. 250 per mensem in any one instance and upto Rs. 2,500 per mensem for the whole of a Forest Circle.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
57.	To sanction under paragraph 66 of the Forest Department Code, expenditure on Pleader's fees in the prosecution of criminal offences	Forest Department.	Upto a maximum of Rs. 500 in each case.
58.	To grant rewards in Forest cases	Magistrates deciding cases under the Indian Forest Act, 1927 Conservators of Forests	Upto Rs. 100 in each case and provided that the total amount of the reward does not exceed the estimated value of the property confiscated plus the amount of any fine imposed. Out of the sum accepted as compensation under section 68 of the Indian Forest Act, provided that it does not exceed three-fourths of the amount realised.
59.	To sanction the creation of the temporary posts specified below:— Dak runner, dandiders or weighmen and mazdoors.	Chief Conservator of Forests and Conservators of Forests	Subject to the following conditions— (1) Within the financial year; and (2) Subject to the rates fixed by the Deputy Commissioners of the district concerned.
60.	To incur postal commission charges in special cases, in remittance of pay of forest subordinates by money-order	Conservators of Forests	Full powers, provided that the place where the money is to be remitted is not at a distance of less than 16 K.M. from a tehsil headquarters or the remitting office.
61.	To sanction expenditure on pleader's fees in the prosecution of criminal offences	1. Chief Conservator of Forests.	Upto Rs. 500 in each case.
62.	Deleted	2. Conservators of Forests.	up to Rs 250 in each case.
63.	To sanction all un-usual payments on account of "Revenue" expenditure, as defined in paragraph 1.5 of Punjab Budget Manual.	Chief Conservator of Forests and Conservators of Forests, Divisional Forest Officers, Chief Conservator of Soils, Conservators of Soils and Divisional Conservators of Soils	Subject to the condition that the budget allotments are in no case exceeded
64.	To sanction payment of item of 'Capital' expenditure on purchase of— (a) Livestock (other than elephants) (b) Stores, tools and plant (c) Office and rest-house furniture and tents (d) Other items of expenditure	1. Chief Conservator of Forest and Chief Conservator of Soils 2. Conservators of Forest and Conservators of Soils 3. Divisional Forest Officers and Divisional Conservator of Soils.	(a), (b), (c) Upto Rs. 25,000 (d) Upto Rs. 50,000 (a), (b), (c), Upto Rs. 5,000 (d) Upto Rs. 10,000 (b) Upto Rs. 1,000 (d) Upto Rs. 2,000

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
65.	To sanction the purchase of medicines for the use of the Forest and Soils Conservation Staff and labour, employed in different divisions	Chief Conservator of Forest, Chief Conservator of Soils, Conservators of Forest and Conservators of Soils	Upto a maximum of Rs. 500 for the whole circle in any financial year subject to the existence of budget provision.
		Divisional Forest Officers and Divisional Conservators of Soils	Upto a maximum of Rs. 50 in any year.
65.—A	To sanction purchase of stores and material under all Plan Schemes relating to the Forest Department	Chief Conservator of Forests, Punjab	Full powers up to the amount provided in the budget estimates for each individual scheme itemwise including any increase thereto by the re-appropriation of funds, provided the purchases are effected through the Controller of Stores, Punjab.
65.—B	To sanction expenditure on payment of remuneration to non-Government employees for acting as Examiner or for setting papers for the departmental examination at the Training Institute Hoshiarpur	(i) Chief Conservator of Soils (ii) Conservators of Soils	Upto a maximum of Rs. 500 in each individual case. Upto a maximum of Rs. 50 in each individuals case.
DEPARTMENT OF EXCISE AND TAXATION			
66.	To grant rewards in Excise cases.	Deputy Commissioners	Rs. 300. This being the aggregate limit to rewards in any one excise case.
		Excise and Taxation Commissioner	Rs. 1,500 subject to the above condition.
Provided that if a reward is proposed for any Government employee of a status higher than a Naib-Tahsildar or a Sub-Inspector of Police or Excise, the previous sanction of Government must be obtained and that no reward for a Government employee exceeding in any case Rs. 1,500 may be granted except after consultation with the Department of Finance.			
66.—A	To grant rewards to informers in Sales Tax cases.	Excise and Taxation Commissioner. Administrative Department	Rs. 1,000 in any one Sales Tax case. Above Rs. 1,000 in any one Sales Tax case. Subject to the conditions laid down in the rules for grant of reward to informers in Sales Tax cases.
67.	To incur expenditure on the purchase of season tickets for the Excise Staff employed on railways	Financial Commissioner	To the extent of Rs. 1,000 per annum in any one district
68.	To grant a reward to any person not in the service of Government who has definitely contributed to the conviction of any offender under the Indian Stamp Act, 1899, or the Court Fees Act, 1870.	Collectors.	Upto Rs. 50 in any one case

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
69.	To grant a reward to an official or non-official, who has definitely contributed to the conviction of any offender under the Indian Stamp Act, 1899, or the Court Fees Act, 1870	Financial Commissioner.	Upto Rs. 100 in any one case.
GENERAL ADMINISTRATION			
70.	To sanction expenditure on payment of remuneration to persons other than Government employees in connection with the examinations held by the Punjab Public Service Commission.	(i) Chief Secretary to the Government, Punjab (ii) Chairman of the Punjab Public Service Commission	Exceeding Rs. 1,000 but up to the maximum of Rs. 2,000 in each individual case during a financial year. Upto the maximum of Rs. 1,000 in each individual case during a financial year.
71.	To sanction expenditure on payment of remuneration to persons other than Government employees employed in connection with the Departmental Examinations of Assistant Commissioners and Extra Assistant Commissioners.	Chief Secretary to the Government, Punjab	Upto a maximum of Rs. 500 in each individual case during a financial year.
72.	To purchase locally for the use of the Governor articles of special stationery not usually obtainable from the Stationery Office.	Secretary to the Governor.	Upto a limit of Rs. 250 in each case.
73.	To sanction non-recurring expenditure chargeable to contingencies of the Civil Secretariat not otherwise provided for.	Under Secretary to Govt. Punjab, Secretariat Administration.	Upto a maximum of Rs. 500 for any one item
74.	To sanction the entertainment of the following permanent or temporary establishment chargeable to contingencies : (1) Dak Bungalow Establishment—Khansamas, bearers, khidmatgars, Rs. 20 (2) Cattle-pond Establishment—whole-time muharrirs of pond-keepers, graziers, Rs. 13 per mensem Allowance to Police-muharrirs, Rs. 2 per mensem	Commissioners of Divisions	Pay to be regulated in accordance with the local condition, but not to exceed the rate given in column 2.
75.	(a) To sanction the creation of the following permanent or temporary posts for kutchery compounds :—water-bearers, coolies, on Rs. 15 per mensem or the rates fixed by the Deputy Commissioner whichever is greater.	Commissioners of Divisions.	Provided that the Commissioner is satisfied that the expenditure involved will not cause the recurring charges for the district on this account to exceed the receipts after leaving a sufficient balance for items of a non-recurring nature.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
GENERAL ADMINISTRATION— contd.			
76.	To sanction expenditure on arrangements for working wells in kutchery compounds.	Commissioners of Divisions	Subject to a limit of Rs. 30 per mensem.
77.	To sanction expenditure on petty construction and repairs falling under "Conservancy of Kutchery Compounds".	Commissioners of Divisions Deputy Commissioners	Upto Rs. 2,000 Upto to Rs. 500
78.	To sanction expenditure for each district in any one year on furniture, plate, glass, crockery and table linen in dak bungalows and rest-houses.	Commissioners of Divisions Deputy Commissioners	Full powers Up to Rs. 250
79.	To sanction expenditure on local book-binding	Commissioners of Divisions.	Up to Rs. 50
ADMINISTRATION OF JUSTICE			
80.	(a) To sanction payment of fees to Advocate-General, Assistant Legal Remembrancer and Assistant Advocate-General for Civil cases conducted by them.	Home Department	At the rates prescribed in Chapter 25 of the Law Department Manual, subject to a maximum of Rs. 5,000 in any one case.
	(b) To sanction payment of fees to Government Pleaders and Private Legal Practitioners in Civil cases.	Ditto	At the rates prescribed in Rule 25.9 of the Law Department Manual, subject to maximum of Rs. 3,000 in any one case.
	(c) To sanction payment of special fees and bonuses in criminal cases to private legal practitioners.	Ditto	Up to a maximum of Rs. 5,000 in any one case in accordance with Rule 11.11 (2) of the Law Department Manual.
	(d) To sanction payment of fees to Counsel for Government in Land Acquisition cases.	Ditto	At the rates laid-down in Rule 25.10 of the Punjab Law Department Manual, subject to a maximum of Rs. 3,000 in any one case.
81.	To sanction payment of fees from the provision placed at his disposal in the following cases :--		
A—CRIMINAL CASES			
	(a) Fees to the Advocate-General for appearing in any court other than the High Court.	Advocate-General.	Rs. 200 in respect of each day's attendance in each case.
	(b) Fees to the Advocate-General for quasi-criminal cases such as cases relating to the press or legal practitioners.	Advocate-General	Rs. 100 for each day's of attendance.
	(c) Special fees to the Advocate-General in quasi-criminal cases such as cases relating to the press or legal practitioners.	Director Prosecution and litigation and Joint Secretary	Not exceeding Rs. 200 in any one case.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
81. Contd.	(d) Fees to the Assistant Legal Remembrancer for representing the Government in the High Court falling outside the allotted period.	Director, Prosecution and litigation and Joint Secretary.	Not exceeding Rs. 75 per case per day subject to a maximum of Rs. 100 for any one day's work.
	(e) Fees to the Assistant Legal Remembrancers for representing the Government in cases outside the High Court.	Ditto	Rs. 100 per day.
	(f) Fee to the Assistant to the Advocate-General for work done in the High Court over and above the seven days allotted for free work in each month.	Advocate-General.	(i) Rs. 50 per case per day for cases before any Division Bench. (ii) Rs. 32 per case per day for cases before a Single Bench. Provided that the Assistant to the Advocate-General shall not be entitled to earn fees in excess of Rs. 75 for any one day's work.
	(g) Fees to Public Prosecutors in proceedings and inquiries under order of Government or the Department concerned.	Director Prosecution and litigation and Joint Secretary.	Rs. 16 per diem in an original case before any authority other than the High Court and Rs. 32 per diem for appearance in any appellate proceedings or in original departmental proceedings taken before the Hon'ble Judges subject to a maximum of Rs. 650 for any one month
	(h) Special fees and bonus to Public Prosecutors in special cases	Ditto	Fees not exceeding Rs. 32 per diem per case or a bonus not exceeding Rs. 200 per case.
	(i) Bonus to the Assistant Legal Remembrancers for representing the Government in the High Court	Advocate-General.	Up to a maximum of Rs. 100 in addition to the fees allowed in item (d) above in any single case.
	(j) Bonus to the Assistant to the Advocate-General for representing Government in the High Court for which fee is allowed.	Ditto	Up to Rs. 25 per day when four or more cases are dealt with on the same day.
	(k) Consultation fees to Public Prosecutors for opinion work in matters of special difficulty or complexity.	Director Prosecution and litigation and joint Secretary.	On the same scale as laid down in Rule 25.15 read with Rule 25.13, Law Department Manual (viz) Rs. 16 at Headquarters and Rs. 20 at any other place, and subject to the conditions laid down in Rule 11.15 of the Punjab Law Department Manual.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
B—CIVIL CASES			
81. Contd.	<p>(l) Fees to the Advocate-General, Assistant Legal Remembrancers and the Assistant to the Advocate-General for cases conducted by them throughout in any court at the headquarters of Government including the High Court.</p> <p>(m) Fees to the Advocate-General, Assistant Legal Remembrancer and the Assistant to the Advocate-General for cases conducted by them, throughout in any court outside the headquarters of Government.</p> <p>(n) Fees to the Advocate-General, Assistant Legal Remembrancer and the Assistant to the Advocate-General for appearance in Miscellaneous cases in any court.</p> <p>(o) Special fee to the Advocate-General, Assistant Legal Remembrancer and the Assistant to the Advocate-General for appearance in Miscellaneous specified item (m) above.</p> <p>(p) Fees to the Advocate-General, Assistant Legal Remembrancers, the Assistant to the Advocate-General for appearance in any case not conducted by them throughout.</p> <p>(q) Fees to the Advocate-General, Assistant Legal Remembrancers, and the Assistant to the Advocate-General for consultation when they are required to leave their headquarters in connection with a case which has come or subsequently comes before an officer of Government acting in a judicial or quasi-judicial capacity.</p>	<p>Director Prosecution and Litigation and Joint Secretary or the Advocate General as the case may be.</p> <p>Ditto</p> <p>Ditto</p> <p>Director, Prosecution and Litigation and Joint Secretary.</p> <p>Director, Prosecution and Litigation and Joint Secretary or the Advocate-General as the case may be.</p> <p>Director, Prosecution and Litigation and Joint Secretary.</p>	<p>On the scale laid down in Rule 25.1 of the Law Department Manual, 1938, subject to a maximum of Rs. 1,000 in any one case.</p> <p>Provided that for work done in High Court, the minimum fees shall not be less than Rs. 32 per case.</p> <p>On the scale laid down in Rule 25.1 and 25.2 of the Law Department Manual.</p> <p>Rs. 100 for each day of attendance subject to a maximum of Rs. 100 in any one case.</p> <p>Up to Rs. 200 in any case of particular difficulty taking up an excessive amount of time of the counsel employed.</p> <p>(a) In any court at the Headquarters of Government including the High court a maximum not exceeding the amount payable under the scale prescribed in rule 15.1 or 25.10 of the Law Department Manual.</p> <p>(b) In any court outside the Headquarters of Government Rs. 100 per case per day.</p> <p>(c) In case of other officers Rs. 100 for each day of attendance.</p> <p>Not exceeding Rs. 100 per consultation</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
81— contd.	(r) Deleted		
	(s) Fees to Government Pleaders.	Director, Prosecution and Litigation and Joint Secretary or Advocate-General as the case may be.	As prescribed in rule 25.9 of the Law Department Manual
	(t) Fees to the Advocate-General, Assistant Legal Remembrancer, Assistant to the Advocate-General and Government Pleaders in Land Acquisition cases conducted throughout by them.	Ditto	(i) In courts other than the High Court the rates laid down in rules 25.1 and 25.9 of the Law Department Manual, on the difference between the Collector award and the amount claimed in the District Court. (ii) In the High Court according to the scale prescribed in rules 25.1 and 25.9 of the Law Department Manual, on the amount of the claim in appeal
	(u) Special fee to the Advocate General, Assistant Legal Remembrancers, Assistant to the Advocate-General and Government Pleader.	Director, Prosecution and Litigation and Joint Secretary.	Not exceeding Rs. 220 in any one case over and above the scale fee prescribed in rules 25.1, 25.9 and 25.10 of the Law Department Manual and subject to the conditions of rule 25.11 of the said Manual
	(v) Fees to Government Pleaders.	Ditto	(i) Rs. 16 at headquarters and Rs. 20 at any other place subject to the condition laid down in rule 25.15 of the Law Department Manual. (ii) Rs. 16 at the headquarters of the Government Pleader, Rs. 20 at any other place, subject to the conditions laid down in rule 25.13 of the Law Department Manual.
	(w) Fees to Government Pleaders for preliminary work in cases to be instituted or threatened against the Government.	Ditto	Rs. 16 in ordinary cases and Rs. 32 to Rs. 200 in exceptional cases. Ordinarily no fee will be paid if the case has actually come into the court.
	(x) Fees to the Advocate-General, Assistant Legal Remembrancers, Assistant to the Advocate-General and Government Pleaders in cases in which the subject matter of the suits is incapable of being assessed in money value or when the scale of fees laid down in the Law Department Manual proves to be insufficient.	Director, Prosecution and Litigation and Joint Secretary or the Advocate-General as the case may be.	Up to Rs. 1,000 per case subject to the orders of the authority which administratively superintends the conduct of the litigation concerned.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
81— contd.	(y) Fees for adjournments in Civil Suit and other proceedings.	Director, Prosecution and Litigation and Joint Secretary.	Such fees as may be assessed by the court ; provided that the claim for fees is supported by a deposit certificate from the treasury concerned.
	(z) To sanction payment of fees to Government Pleaders who are not whole time Government employees and other counsel when engaged on behalf of a poor person under the Legal Aid to the Poor (Punjab) Rules, 1959.	(i) Ditto	On the scale laid down in the Punjab Law Department Manual, up to a maximum of Rs. 1,000 in any one case.
		(ii) Deputy Director, Prosecution and Litigation and Under-Secretary or Assistant Director, Prosecution and Litigation and Under-Secretary.	On the above scale upto a maximum of Rs. 250 in any one case
A—CRIMINAL CASES			
82.	To sanction payment of fees from the provision placed at his disposal to private legal practitioners in the following cases :—		
	(a) Fees for—		
	(i) representing the Government in the High Court.	Advocate-General.	Not exceeding Rs. 75 a case per day subject to a maximum of Rs. 100 day for any one practitioner.
	(ii) defending a poor accused in the High Court.	Advocate-General.	Not exceeding Rs. 50 per day on production of a certificate signed by the Judge hearing the case.
	(b) Bonus in cases in the High Court.	Ditto	Not exceeding Rs. 100 in addition to the fee allowed in item (a)(i) above in any single case.
	(c) Fees for ordinary Government work for conducting a case as Public Prosecutor in Subordinate Courts or when engaged by the Sessions Judge to defend a poor accused.	Director, Prosecution and Litigation and Joint Secretary.	(i) When the case is heard and decided on the same day Rs. 16 per case per day if the case is heard in the station in which the practitioner ordinarily carries on his practice and Rs. 20 per case per day if heard elsewhere. (ii) When the hearing lasts more than one day, up to but not exceeding Rs. 16 per case per diem when the case is heard in the station in which the legal practitioner ordinarily carries on his practice

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
82— <i>contd.</i>			and Rs. 20 when it is heard elsewhere, subject to the condition that when the hearing does not occupy more than three hours, the fee shall be Rs. 4 and Rs. 5, respectively, for every hour or fraction of an hour. If the total fee for a hearing or hearing on any one day in a station other than the one in which the legal practitioner resides would be less than Rs. 20, full fee of 20 would be allowed.
	(d) Fees when a case is adjourned at the first hearing.	Director, Prosecution and Litigation and Joint Secretary.	The maximum fees paid to a single practitioner shall not exceed Rs. 50 for work done on any one day. Not exceeding Rs. 16 when the case is heard in the station in which the legal practitioner ordinarily carries on his practice and Rs. 20 when it is heard elsewhere provided he does not appear in any other case on behalf of Government on that day.
	(e) Special fee and bonus in special cases.	Director, Prosecution and Litigation.	Fee not exceeding Rs. 32 per diem per case or a bonus not exceeding Rs. 200 in addition to the maximum fees allowed in the case.
	(f) Fees for preparing a memorandum on a case.	Director, Prosecution and Litigation.	Upto Rs. 16 per memorandum.
	(g) Fees for representing the Government in departmental proceedings.	Director, Prosecution and Litigation.	Rs. 16 per diem in an original case before any authority other than the High Court and Rs. 32 per diem for appearance in any appellate proceedings or in original departmental proceedings when taken before the Hon'ble Judges subject to a maximum of Rs. 650 for any one month.

Note 1. In cases where the delegation order in respect of fees payable is applicable both to the Legal Remembrancer and the Advocate-General, each of them will exercise the power in his own sphere of responsibility depending upon the classification of the charge and the grant to which the expenditure is debitable.

Note 2. The Advocate-General shall attach in respect of his own fee bills a certificate that he has appeared in respect of which fees are claimed.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
82— <i>contd.</i>	(h) Special fees in departmental proceedings.	Director, Prosecution and Litigation.	Not exceeding Rs. 32 per day inclusive of ordinary fee or a bonus not exceeding Rs. 200 per case in addition to the ordinary fee allowed under item (g) above.
	(i) Fees as counsel for Government.	Director Prosecution and Litigation or the Advocate-General as the case may be.	As prescribed in rule 25.9 of Punjab Law Department Manual.
	(j) Special fees in any one case.	—do—	Not exceeding Rs. 200 in any one case over and above the scale fee prescribed in rule 25.9 and 25.10 of the Punjab Law Department Manual, subject to the condition mentioned in rule 25.11 of the said Manual.
	(k) Fees for preliminary work in cases to be instituted by or threatened against the Govt.	Director, Prosecution and Litigation.	Rs. 16 in ordinary cases or Rs. 32 to Rs. 200 in exceptional cases. Ordinarily no fee will be paid if the case has actually come into the court.
	(l) Fees in cases in which the subject-matter of the suit is incapable of being assessed in money value or when the scale of fees laid down in the Punjab Law Department Manual, proves to be insufficient.	Director, Prosecution and Litigation or the Advocate General as the case may be.	Upto Rs. 1,000 per case subject to the orders of the controlling authority which administratively superintends the conduct of the litigation concerned.
	(m) Fees for adjournments in Civil Suits and other proceedings.	—do—	Such fees as may be assessed by the court concerned provided that the claim for fees is supported by a deposit certificate from the treasury.
	(n) Fees in land acquisition cases.	—do—	(i) In courts other than the High Court at the rates laid down in rule 25.9 of the Punjab Law Department Manual, on the difference between the Collector's Award and the amount claimed in the District Court. (ii) In the High Court according to the scale of fee prescribed in Rule 25.9 of the Punjab Law Department Manual edition on the amount of the claim in appeal subject in either case to a maximum limit of Rs. 1,000 for any one case.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
82— <i>contd.</i>			*Of the charge and the grant to which expenditure in audit is debitable.
83.	To sanction purchase of fire-proof boxes and iron safes for District Judges.	District and Sessions Judges.	Full powers in respect of one box or safe per office.
84.	To sanction the remittance by money order at Government expense of money under the rules for the conduct of Sheriff's petty accounts.	District and Sessions Judges.	Full powers in respect of one box or safe per office.
85.	To sanction expenditure on account of binding locally instead of in the Central Jail or the Government Press of Law Reports required for use—		
	(a) In the High Court.	Registrar, High Court.	Subject to the existence of budget provision.
	(b) In the office of Legal Remembrancer.	Legal Remembrancer.	
	(c) In the office of the Advocate-General.	Advocate-General.	
DEPARTMENT OF HOME AFFAIRS AND JUSTICE (JAIL)			
86.	To grant rewards for recapture of escaped prisoners.	Inspector-General of Prisons.	Upto Rs. 500.
87.	To grant rewards to Warders and Head Warders for good work within the course of their ordinary duties.	Ditto	Upto Rs. 10 in any one case, provided that the total rewards granted for good paper making shall not exceed Rs. 250 a year.
88.	To grant rewards to persons not employed in the Jail Department for furnishing valuable information.	Ditto	Upto Rs. 25 in any one case, subject to the rules in the Punjab Jail Manual.
89.	To sanction an allowance of Rs. 4 per mensem to bhishtis and sweepers employed in Police lock-ups.	Deputy Commissioners.	Full powers.
90.	To sanction expenditure of the following nature on State Prisoners—		
	(i) Game	Inspector-General of Prisons.	Upto Rs. 20 per annum for each prisoner, subject to the total expenditure on all State prisoners shall not exceed Rs. 100 in any one year.
	(ii) Special Medical Treatment.	Superintendents of Jail.	Upto Rs 75 per annum for each prisoner

*In cases where the delegation order in respect of fee payable is applicable both to Legal Remembrancer and the Advocate-General will exercise the powers within his own sphere of responsibility depending upon each of them.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
91.	To sanction purchase of Tools and Plant.	(1) Inspector-General of Prisons, Punjab. (2) Assistant Inspector-General of Jail Industries. (3) Superintendent of Jail	Up to Rs. 3,000 on any one item. Upto Rs. 1,000 on any one item. Upto Rs. 400 on any one item.
91-A.	To sanction expenditure on *repairs and purchase of spare parts of tractors.	(1) Inspector-General Prisons, Punjab. (2) Assistant Inspector-General of Prisons, Punjab. (3) Superintendents of Jails.	Rs. 3,000 on any one item at a time subject to a total of Rs. 20,000 on any one tractor during its life. Upto Rs. 1,000 on any one item at a time subject to a total of Rs. 2,000 on any one tractor during its life. Up to Rs. 500 on any one item in a year subject to total of Rs. 1,000 on any one tractor during its life.

DEPARTMENT OF HOME AFFAIRS (POLICE)

92.	To grant rewards to Policemen, Informers, etc.	Inspector-General of Police. Deputy Inspector-General of Police and the Assistant Inspector-General of Police, Government Railway Police. Superintendents of Police and the Principal, Police Training School, Phillaur.	Within budget limits. Upto Rs. 750 } down in the Police Rules Subject to the rules laid Upto Rs. 150 }
93.	To grant rewards for efficiency in musketry.	Senior Superintendents of Police, Ferozepur, Amritsar, Gurdaspur.	Upto Rs. 25 in any one case provided the total rewards shall not exceed Rs. 80 a year.
94.	To sanction grants for the purchase of uniform horses and saddlery.	Inspector-General of Police.	At the scale and subject to the conditions sanctioned by the Government of India in the case of officers of the I.P.S. and by the Punjab Government for Provincial Service Officers.
95.	To sanction expenditure on the purchase of spectacles for the use of men serving in the Fingerprint Bureau at Phillaur.	Inspector-General of Police.	Upto a maximum of Rs. 100 at one time.
96.	To sanction expenditure on the local purchase of non-standard ammunition.	Inspector-General of Police.	Upto a limit of Rs. 400 in one financial year.

*Note.—The work of repairs of spare parts and machinery etc. connected with the tractor may be taken upon the local workshops of Agro-Industries Corporations or any other Government or Semi-Government Agency, if situated or available at the stations.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
97.	To sanction payment by book transfer of the maintenance charges, etc. for the saloon carriage reserved for the Assistant Inspector-General, Government Railway Police.	Inspector-General of Police.	Within budget allotment and upto Rs. 5,000 per annum.
98.	<p>To accept for adjustment by book transfer the bills relating to expenditure of the following nature incurred by the Railway Administration in connection with the arrangements made for the protection of the President of India during his tours by railway in areas under the jurisdiction of Punjab Government.</p> <p>(1) Actual pay and Allowance of staff employed on patrolling duty.</p> <p>(2) Expenditure incurred in collecting and stacking materials, etc., which would not otherwise have to be collected and stacked.</p> <p>(3) Cost of expenditure on stores actually.</p>	Inspector-General of Police.	Full-powers within budget limits.
99.	To sanction the payment of rent of building for which the Railway Department can charge rent in accordance with Railway Board's letter No. 932-W, dated 10th October, 1936.	Inspector-General of Police.	<p>Full powers in the case of—</p> <p>(a) Offices and other non-residential buildings, and</p> <p>(b) Residential quarter for Police Officers up to the rank of Deputy Superintendent.</p>
100.	To purchase medicines locally in case of exceptional illness and in order to meet extraordinary demands.	<p>(i) Deputy Inspector-General of Police.</p> <p>(ii) District Superintendent of Police.</p> <p>(iii) Principal, Police Training School, Phillaug.</p> <p>(iv) Officer-Incharge, Recruits Training Centre, Jahan Khelan.</p>	<p>Rs. 500 provided that the medicines are such as are either not usually supplied by the Medical Stores Depot or not available there at the time of local purchase.</p> <p>Rs. 200 or 10 per cent of Budget provision whichever is less, provided that the medicines are such as are either not usually supplied by the Medical Stores Depot or are not available there at the time of local purchase.</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4

DEPARTMENT OF EDUCATION

101.	To sanction expenditure on payment of remuneration to non-Government employees for acting as Examiners or for setting papers for the departmental examination of the Education Department.	Education Department. Director of Public Instruction.	Upto a maximum of Rs.1,000 in each individual case. Not exceeding Rs. 500 in each individual case.
102.	To sanction the purchase of books.	(i) Librarian, Central Public Library, Patiala. (ii) Circle Education Officers and District Education Officers, Principals of Intermediate Colleges, Govt. Arts/ Science and Professional Colleges and Headmistress, Special School, Nangal Township. (iii) Principals/Head Masters/ Head Mistresses of Govt. Higher Secondary and High Schools and Junior Basic Training Schools.	Upto the limit of Rs. 100 per book (excluding postage). For libraries of educational institutions, under their respective control, provided that in the case of books the cost of which, excluding postage exceeds Rs. 20 per book, the sanction of the Director of Public Instruction is obtained. For libraries of institutions under the charge provided— (a) that the books are approved by the Education Department; and (b) that in the case of books not approved by the Education Department, the previous sanction of the Circle Education Officer is obtained.
103.	To authorise Principals and Headmasters of Government Schools situated at places where there are no treasuries or sub-treasuries, to remit fees to the nearest treasury or sub-treasury by money order and to charge the money order commission to school contingencies.	Director of Public Instruction.	Full power.
104.	To sanction local purchase of medicine of— (i) the hospitals attached to the Central Training Colleges ; (ii) the hospitals attached to Educational Institutions.	Principals, Training Colleges. Heads of Educational Institutions.	Up to a limit of— (i) Rs. 100. (ii) Rs. 20 in each case. The powers to be exercised only in special circumstances.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
104-A	To purchase chemicals and scientific instruments locally out of science grant which do not require special inspection and testing or which are of standard description usually quoted by well known firms, provided the articles cannot be procured from the medical store.	Principals of Government Art and Science and Training Colleges.	Upto a limit of Rs. 20 in each case.

DEPARTMENT OF HEALTH AND FAMILY WELFARE

105.	<i>Deleted</i>		
106	To sanction expenditure on payment of fees to lecturers and examiners for the Sanitary Inspectors Class.	Director of Health Services, Punjab.	Lecturer—Rs. 10 per Lecture Examiners—Each Examiner, Rs. 40 for setting papers, and Rs. 10 per student for examining answer books as well as for conducting practical and viva-voce examinations.
107	To sanction local purchase of stationery for the practical classes of the Medical College, Amritsar	Principal, Medical College, Amritsar.	Upto Rs. 800 a year.
108	To sanction purchase of technical books.	(i) Medical Superintendent, Punjab Mental Hospital, Amritsar. (ii) Chemical Examiner to Government, Punjab.	Upto the limit of Rs. 200 in the case of each purchase.
109	To entertain temporary ayas and sweepers for private mental patients.	Medical Superintendent, Punjab Mental Hospital.	(a) Pay not to exceed that sanctioned for corresponding permanent posts. (b) (i). The number of temporary ayas not to exceed one for each mental patient and two, in an exceptional case. In the case of an extremely dangerous or suicidal patient more than two but not more than four ayas may be entertained with sanction of Director of Health Services. (ii) The number of the temporary sweepers not to exceed one for each mental patient and two in an exceptional case.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated.
1	2	3	4
110	(1) To sanction the amount of professional fees, the class of railway accommodation and other journey expenses for private nurses escorting the indigent or criminal mental patients in all cases of transfer of such patients except those transferred from the Punjab Mental Hospital. (2) To sanction the amount of professional fees, the class of railway accommodation and other journey expenses for private nurses escorting the indigent or criminal mental patients in cases of transfer of such patients from the Punjab Mental Hospital.	Deputy Commissioners. Medical Superintendent, Punjab Mental Hospital.	Full powers provided that all bills connected with this expenditure are countersigned by the Medical Superintendent, Punjab Mental Hospital. Full powers.
111	To sanction expenditure on the occasional supply of sweets to mental patients.	Ditto	Upto maximum of Rs. 1,500 in any one financial year and within the allotment for "Diet of Patients".
112	To sanction expenditure on articles such as playing cards, cigarettes, tobacco, boot polish, combs, supari, books, newspapers, writing materials and postage stamps for the amusement of mental patients in the Punjab Mental Hospital.	Medical Superintendent, Punjab Mental Hospital, Amritsar.	Upto a maximum of Rs. 2,500 in any one financial year.
113	To purchase medicines locally in case of exceptional illness and in order to meet extraordinary demand.	(i) Medical Superintendent, Punjab Mental Hospital, Amritsar, Medical Superintendent, Shri Jodha Mal Kuthiala Government T. B. Sanatorium, Tanda ; Medical Superintendent, Gujar Mal-Kesradevi T. B. Sanatorium, Amritsar. (ii) Civil Surgeon in the case of a provincialised headquarters Hospital or in his absence Senior Medical Officer or Medical Officer of a Provincialised Headquarters Hospital. (iii) Senior Medical Officer, Medical Officer or Assistant Medical Officer or Medical Officer in charge of Provincialized Tehsil Headquarters Hospital or Medical Officer Incharge of Health Centres.	Up to a limit of Rs. 200 in each case. Rs. 100 in each case. Up to a limit of Rs. 50 in each case.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
113— Contd.		(iv) Doctor Incharge of other Hospitals and Dispensaries	Up to a maximum of Rs. 25 in each case subject to the condition that the local purchases do not exceed 10 per cent of the yearly budget provision made for the purchase of medicines for an institution and the yearly budget provision for the institution is also not exceeded.
		(v) Medical Superintendent of the Shri Guru Teg Bahadur Hospital, Amritsar and the Rajindra Hospital, Patiala and Principal, Dental College and Hospital, Amritsar.	Up to maximum of Rs. 1,000 in each case.
		(vi) Principals of the Glancy Medical College, Amritsar, and the Government Medical College, Patiala.	Up to a maximum of Rs. 2,000 in each case.
		(vii) Director of Health Services, Punjab and Director, Research and Medical Education, Punjab.	Up to a maximum of Rs. 5,000 in each case.
			Provided that the medicines are such as are either not usually supplied by the Medical Stores Depot or are not available here at the time of local purchase.
		(viii) Senior Medical Officer, Medical Officer and Assistant Medical Officer, incharge of a provincialised Tehsil Headquarters Hospitals, and Medical Officers incharge of other State Hospitals and Dispensaries.	Upto Rs. 100 in each case. Provided the medicines are such as either not usually supplied by the Medical Store Depot or are not available there at the time of the local purchase.
114	To sanction purchase in local market of any one article of European manufacture or any number of articles of the same description (except bicycles and stationery) at any one time.	Director of Health Services.	Up to the limit of Rs 5,000. This equally applies in cases of Medical and Public appliances.
114-A	To sanction non-recurring expenditure chargeable to contingencies (and to purchase Medical Stores and equipment etc.) where no special power is prescribed in these Rules.	(i) Medical Superintendent of Shri Guru Teg Bahadur Hospital, Amritsar and Rajindra Hospital, Patiala and Principal, Dental College and Hospital, Amritsar. (ii) Principals of the Glancy Medical College, Amritsar. The Government Medical College, Patiala.	(i) Up to maximum of Rs. 1,000 for any one item. (ii) Up to a maximum of Rs. 2,000 for any one item.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
114-A— contd.		(iii) Director of Health Services, Punjab and Director, Research and Medical Education, Punjab.	(iii) Up to a maximum of Rs. 10,000 for any one item. Provided that the total expenditure on the purchase and repair of furniture shall be restricted to the actual provision in the budget estimate on that account excluding any increase by reappropriation and the purchases are made in the most economical manner after getting the quotations/tenders and after exhausting approved sources of purchase as approved by Government from time to time. In the case of purchase of medicines, it will be necessary to obtain non-compliance certificate from the Government Medical Store Depot, Karnal, before making purchases from any other source other than the approved one or through the Purchase Committee.
115	To sanction expenditure on the binding at private presses of register of Vital Statistics.	Director of Health Services.	Upto a maximum of Rs. 1,000 in any financial year.
115-A	To sanction expenditure on the binding at private presses of Medical Journals and Library Books.	Director, Research and Medical Education.	Upto a maximum of Rs. 1,000 in any financial year, subject to the condition that non-compliance certificate is obtained from the Controller, Printing and Stationery.
DEPARTMENT OF ANIMAL HUSBANDRY			
116	To grant a reward to any person not in the service of Government for detecting poachers in fish sanctuaries.	(1) Director and Warden of Fisheries, Punjab. (2) Assistant Director of Fisheries.	(1) Full powers subject to budget provisions. (2) Up to Rs. 10 in any one case and provided that the total amount of the rewards paid during any financial year does not exceed Rs. 200.
117	To sanction expenses connected with fruit and flower shows.	Director of Agriculture.	Full powers.
118	To give prizes for poultry shows.	Director of Animal Husbandry Department.	Upto a total amount not exceeding Rs. 1,000 per annum.
119	Power to sanction purchase of technical books.	Deputy Director of Agriculture and Assistant Director Fisheries.	Full powers subject to budget provision.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
120	To sanction the remittance by money order to the nearest treasury or sub-treasury of the income of farms which are situated beyond a radius of 8 k.m. and to charge the money order commission to contingencies.	Director of Agriculture, Punjab.	Full powers.
121	To sanction expenditure on employment of beldars.	Ditto	Upto a maximum of Rs. 40 per mensem per person employed.
122	Power to sanction expenditure in connection with Farmer's Weeks such as hire of charpoys, furniture, utensiles, etc.	Disbursing Officers subordinate to the Director of Agriculture, Punjab.	Upto a limit of Rs. 150 per annum.
123	Deleted.		
124	To sanction expenditure on casual labour on cleaning of Government Poultry Farms, construction of Chhapars, collection of river shells, and repairs of poultry houses, etc.	Director, Animal Husbandry Department.	In accordance with the local rates fixed by the Deputy Commissioner concerned and subject to a maximum of Rs. 30 per mensem per person employed.
125	To grant rewards for destruction of fish enemies as under :— (a) Rs. 2 each for others. (b) Rs. 3 each for crocodiles over 8 feet in length from tip of tail to mouth and Rs. 1 for 8 feet and under. (c) 25 paise per bird for cormorants and fish eagles. (d) Six paise per egg for crocodile eggs.	Game Warden, Punjab.	Subject to budget provision.
125-A	To sanction purchase of stores and materials under all plan schemes relating to (i) Animal Husbandry Department, (ii) Forest Department, (iii) Fisheries Department.	(i) Director Animal Husbandry, Punjab. (ii) Chief Conservator of Forests, Punjab. (iii) Director and Warden of Fisheries, Punjab.	Full powers upto the amount provided in the Budget Estimates for each individual scheme item-wise including any increase thereto by the re-appropriation of funds provided that the purchase is effected through the Controller of Stores, Punjab.
126	Deleted		
DEPARTMENT OF COOPERATION			
127	To grant allowances to Sub-Inspectors from the Co-operative Societies while under-going a vernacular course in Agriculture at Gurdaspur.	Administrative Department.	Allowance not exceeding Rs. 10 per mensem per head.

Serial No ^t	Nature of power	Authority to which the Power is delegated	Extent of power delegated
1	2	3	4
128.	To sanction employment of transport on monthly hire by Inspectors of Co-operative Societies for the carriage of Government property or records on tour.	Registrar, Co-operative Societies, Punjab.	Upto Rs. 36 per mensem in each case, and subject to the conditions that such sanction is given only in the areas where casual transport is not easily or cheaply available.
128-A	To sanction expenditure on payment of remuneration to non-Government employees for acting as Examiners or for setting paper for the Departmental Examination of the Department of Co-operation.	Department of Co-operation. Registrar, Co-operative Societies.	Up to a maximum of Rs. 500 in each individual case. Not exceeding Rs. 50 in each individual case.

DEPARTMENT OF INDUSTRIES

129.	To sanction expenditure on payment of remuneration to non-Government employees for acting as Examiners or for setting papers for— (i) the Departmental Examination of the Department of Industries; (ii) the Supervisors Examination including the conducting of tests, etc.	Department of Industries and Director of Industrial Training, Punjab. Ditto Director of Industries and Director of Industrial Training	Up to a maximum of Rs. 500 in each individual case. Not exceeding Rs. 50 in each individual case. Up to a maximum of Rs. 500 in each individual case.
130.	To sanction the purchase in the local Market of articles of stationery and drawing materials required for the Government Industrial Schools for use of students	Director of Industries and Director of Industrial Training, Punjab, Principal, School of Arts.	Full powers.
131.	To sanction employment of skilled and unskilled labour on daily wages. (i) in the Industrial Institutions and (ii) for the investigation of minerals in the State.	Director of Industries and Director of Industrial Training, Punjab.	Up to Rs. 6 per day per person employed, provided that the total payment for any month to any one individual does not exceed Rs. 120 and (i) Provision exists in the contingent grant of the institute to cover the cost of such establishment. (ii) The pay of one such appointment exceeds the minimum prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of appointments. (iii) The persons so employed are not employed as teachers or in term of staff appointments.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
*132.	To engage workers for conducting research in respect of the trades taught in Government Industrial Schools and Industries.	(i) Director of Industries, Punjab. (ii) Inspector of Industrial Schools, Punjab. (iii) Headmasters and Superintendents, Government Industrial Schools and Institutions, Principals, Government Training Institute, Hosiery Institute, Government Institute of Dyeing and Calico-Printing, Punjab, Institute of Textile Technology and Control Officer, Surgical Instruments Centre and Development Laboratory.	Up to Rs. 200 per mensem per person with an over-all monthly limit of Rs. 600 for each item of Research work. Up to Rs. 100 per mensem per person with an over-all monthly limit of Rs. 300 for each item of research work. Up to Rs. 50 per mensem per person with an over-all monthly limit of Rs. 150 for each item of research work.
133.	To sanction employment of temporary chemists for the Government Industrial Research Laboratory.	Director of Industries	Up to Rs. 5 per day per person employed provided the total payment for any one month to any individual does not exceed Rs. 150 and the provision exists in the contingent grant of the Institute to meet the expenditure.
134.	To sanction the purchase of books and periodicals required for the Central Museum.	Curator, Government Museum.	Up to Rs. 100 excluding postage for each book or yearly subscription to a periodical, subject to the following conditions :— (a) that the grant for office contingencies is not exceeded. (b) that the total expenditure in any financial year does not exceed Rs. 500.
135.	To sanction printing work in connection with magic lantern lectures being executed at a private press, chargeable to Head 258—Stationery and Printing.	Curator, Government Museum	Up to Rs. 50 per lecture.

*Note. (1) An undertaking should be obtained in writing from each worker engaged for research work that he will neither obtain himself nor cause any other person to obtain without the prior permission of Government a patent in respect of invention, if any, made by him in the course of research work.

(2) A general sanction of the Government exists for conducting research work in the scheme for which workers are engaged.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
135-A.	To sanction purchase of stores and material under all schemes under the control of Director of Industries.	Director of Industries, Punjab.	Full powers upto the extent funds are provided in the budget for each individual Scheme, provided the purchases are effected through the Controller of Stores, Punjab.

DEPARTMENTS OF PUBLIC WORKS, IRRIGATION AND SOILS CONSERVATION

136.	To sanction the grant of bonus to work-charged establishment employed on excavating machines.	Superintending Engineers, P.W.D. Irrigation Branch.	Provided the bonus is paid in accordance with such scales and principles as Government may from time to time determine in this behalf.
137.	To sanction expenditure on rewards in connection with canal maintenance.	Superintending Engineers, P.W.D. Irrigation Branch.	Subject to the budget provision
138.	To sanction the purchase of ferro chemicals	(i) Administrative Department	(i) Up to a limit of Rs. 1,500 a year, for each Ferro Printing Office.
		(ii) Chief Engineers, P.W.D.	(ii) Upto the limit of Rs. 1,000 a year for each Ferro Printing Office.
		(iii) Superintending Engineers, P.W.D., and Chief Conservator of Soils	(iii) Up to the limit of Rs. 200 a year for each Ferro Printing Office.
		(iv) Executive Engineer, Conservator of Soils and Consulting Architect to Government, Punjab.	(iv) Upto an annual limit of Rs. 50 only for each Ferro Printing Office.
139.	To sanction recurring expenditure in connection with the movement of camp offices, chargeable to contingencies.	Chief Engineer, Irrigation Branch	Full powers in respect of Subordinate Offices under him.
		Superintending Engineer, Irrigation Branch.	Full powers in respect of Divisional/Sub-Divisional and Deputy Collector's offices in their circle.

Serial No.	Nature of power	Authority to which the power is delegated.	Extent of power delegated
1	2	3	4
140.	<p>To sanction the renting of office accommodation for Superintending Engineers, Superintendent of Works, Executive Engineers, Sub-Divisional Officers.</p> <p>(1) When the accommodation is provided in a separate building</p> <p>(2) When it is provided in the building in which the Government employee resides.</p> <p>(a) if he happens to be an Executive Engineer incharge of a Division or a Superintendent of Works ; or (b) if he happens to be a Sub-Divisional Officer.</p>	<p>Superintending Engineers, P.W.D.</p> <p>Superintending Engineer, P.W.D.</p> <p>Superintending Engineer, P.W.D.</p> <p>Ditto</p>	<p>Up to a maximum of Rs. 400 per mensem in case of Superintending Engineers, Superintendents of works and Executive Engineers and up to a maximum of Rs. 80 per mensem in case of Sub-Divisional Officers, Tehsildar, Naib—Tehsildar, Land Acquisition Officer and other betterment staff and subject to the production of a non-accommodation certificate as required by Paragraph 32 of Appendix 9 of Punjab Financial Rules, Vol. II and to the further proviso that no lease is entered into for a period of more than one year.</p> <p>Up to Rs. 60 a month and in special cases, up to a maximum of Rs. 90 per mensem but in no case must the rent paid by Government exceed half the rent of the whole house and subject to other conditions noted against clause (1) above.</p> <p>A fair portion of the rent may be paid by Government up to a maximum of Rs. 40 per mensem subject to other conditions noted against clause (1) above.</p>
140-A.	<p>To sanction the renting of office accommodation for Superintending Engineers, Superintendent of Works, Executive Engineers, Sub-Divisional Officer or Deputy Collectors :—</p> <p>(1) When the accommodation is provided in a separate building.</p>	<p>Chief Engineers, P.W.D. Irrigation Branch and B & R/ Public Health</p>	<p>Up to a maximum of Rs. 800 per mensem in case of Superintending Engineers, Superintendents of Works and Executive Engineers and upto a maximum of Rs. 200 per mensem in case of Sub-Divisional Officers and</p>

Serial No.	Nature of Power	Authority to which the Power is delegated	Extent of power delegated
1	2	3	4
140-A— <i>contd.</i>	<p>(2) When it is provided in the building in which the Government employee resides.</p> <p>(a) If he happens to be an Executive Engineer-in-charge of a Division or a Superintendent of Works ; or</p> <p>(b) if he happens to be a Sub-Divisional Officer or a Deputy Collector.</p> <p>(3) To sanction grant of allowance to Zilladars for hiring office accommodation privately.</p>	<p>Superintending Engineers, P.W.D. Irrigation Branch</p> <p>Chief Engineers, P.W.D. Irrigation Branch and B & R/Public Health.</p> <p>Superintending Engineer, P.W.D., Irrigation Branch.</p> <p>Chief Engineers, P.W.D., Irrigation Branch and B & R/Public Health.</p> <p>Superintending Engineers, P.W.D. Irrigation Branch</p> <p>Chief Engineers, P.W.D., Irrigation Branch.</p> <p>Superintending Engineers, Irrigation. Branch</p> <p>Executive Engineers, Irrigation Branch.</p>	<p>Deputy Collectors and subject to the production of a non-accommodation certificate as required by Paragraph 32 of Appendix 9 of Punjab Financial Rules, Volume II and further provided that no lease is entered into for a period of more than one year.</p> <p>Up to a maximum of Rs. 300 per mensem in case of Superintending Engineers, Superintendents of Works and Executive Engineers, and up to a maximum of Rs. 80 per mensem in case of Sub-Divisional Officers and Deputy Collectors subject to the conditions enumerated above.</p> <p>Up to Rs. 100 a month and in special cases up to a maximum of Rs. 150 per mensem but in no case must the rent paid by Government exceed half the rent of the whole house and subject to other conditions noted against clause (1) above.</p> <p>Up to Rs. 60 a month and in special cases upto to a maximum of Rs. 90 per mensem, other conditions being the same as above.</p> <p>A fair portion of the rent may be paid by Government up to a maximum of Rs. 60 per mensem subject to other conditions as noted against clause (1) above.</p> <p>A fair portion of the rent may be paid by Government up to a maximum of Rs. 40 per mensem subject to other conditions noted against clause (1) above.</p> <p>Up to Rs. 50 a month subject to the condition that the Zilladar is not provided with Government quarter.</p> <p>Up to Rs. 30 a month other conditions being the same as above.</p> <p>Upto Rs. 20 a month other conditions being the same as above.</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
141.	To sanction expenditure on account of carriage of dak office records, treasure, parcels and other Government property	Chief Engineers, P.W.D., Irrigation Branch and B & R; Public Health. Superintending Engineers, Irrigation Branch. Superintending Engineer, Irrigation Branch.	Full powers subject to budget provision. Up to a limit of Rs. 500 per annum for any one arrangement for the carriage of dak subject to budget provision. Up to a limit of Rs. 500 per annum or any one arrangement or the carriage of dak subject to budget provision.
142.	To grant an allowance to Chowkidars employed in P.W.D. Irrigation Branch who are required in addition to their own duties, to (1) do dak work; or (2) read gauges.	Chief Engineer, Irrigation Branch. Superintending Engineer, Irrigation Branch	Up to Rs. 30 per mensem in each individual case. Ditto
143.	To purchase in the local market articles of stationery required for the use of students, apprentices or candidates for admission to the institution.	Principal, the Punjab college of Engineering and the Principal, Government School of Engineering Punjab.	Full powers.
144.	To sanction replacement of unserviceable bicycles originally purchased with the sanction of the Chief Engineer.	Superintending Engineers, P. W. D. Principal, the Punjab College of Engineering and Principal Government School of Engineering Punjab.	Subject to the following conditions :— (1) that the bicycles have become unserviceable by fair wear and tear and have been in use for not less than 10 years ; (2) that the cost will be met from the grant for contingencies at the disposal of the office where the bicycle is to be replaced ; and (3) that bicycles to be purchased are of only Indian manufacture.
145.	To grant a fixed monthly allowance on account of Kerosine oil used for performing duties at night.	Executive Engineers, and Resident Engineer, Irrigation Branch	Signallers and Telegraph Attendants Rs. 3 to Rs. 8. Treasury Guard Rs. 5 to Rs. 10. Dak Munshis Rs. 3 to Rs. 5 Chowkidars Rs. 3 to Rs. 5 Gauge Readers at Important Regulating Centres Rs. 5 to Rs. 10 Provided that ; (i) no allowance is granted to signallers, telephone attendants, dak munshis and treasury guards at places where electric light is provided.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
145.— <i>contd.</i>			<p>(i) no allowance is given to office establishment, such as Divisional Clerks, Camp Clerks, Munshis, Class IV Government employees, Menials, etc. or to Work-charged Establishment except Rest House Chowkidars, oil required for such establishment will be purchased according to requirements and charged to office contingencies, or works as the case may be.</p> <p>(iii) whenever it can be arranged conveniently, e.g. at Head-works, oil should be supplied in kind in preference to the grant of an allowance.</p> <p>(iv) the rate in each case will be fixed according to the locality and the amount of work required to be done.</p>
146.	To sanction the payment of fixed monthly paste allowance to the office peons* or daftries in the open canal circles.	Heads of offices in the Irrigation Branch.	<p style="text-align: right;">Up to Rs.</p> <p>Irrigation Branch—</p> <p>Secretariat 8.00</p> <p>Circle Office 2.00</p> <p>Divisional Office 3.00</p> <p>Sub-Divisional Office 1.50</p>
147.	To sanction purchase of books of reference.	<p>(1) Executive Engineers incharge of Divisions.</p> <p>(2) The Principal, Engineering School.</p> <p>(3) Secretary, Communications Board</p> <p>(4) Consulting Architect to Government, Punjab</p>	<p>Only one or two copies of time and fare tables and goods tariff of Northern Railway.</p> <p>Up to Rs. 50 excluding postage for each purchase subject to the following conditions :—</p> <p>(1) that the grant for office contingencies is not exceeded;</p> <p>(2) that the total expenditure in any one financial year does not exceed Rs. 100. ;</p> <p>(3) full powers subject to budget provision. ; and</p> <p>(4) for his own office up to a limit of Rs. 50 excluding postage for each purchase subject to the condition that the grant for offices contingencies for the year is not exceeded.</p>

*Note 1.—The term "Office Peon" may be held to include office Khalasis also in the case of Sub-Divisional Offices.

Note 2.—The work of supplying paste for office use may be entrusted to any Class IV Government employee at the discretion of the Head of office, subject to the explicit proviso that the above scale is not exceeded.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
147.— <i>contd.</i>		(5) Superintendent, Government Central Workshop	To the extent of Rs. 100 (excluding postage) for any single purchase provided the grant for office contingencies or the year is not exceeded.
148.	To sanction purchase of survey, field and level and log book from the Thomason Civil Engineering College, Roorkee.	Executive Engineers and Divisional Conservators of Soils.	Full powers, subject to budget provision.
149.	To sanction expenditure on the making of any model for which no specific estimate of the work has been sanctioned.	Consulting Architect to Government, Punjab.	Up to a limit of Rs. 80 for any one model.
150.	To sanction the supply of liveries and warm clothing to the regular Class IV staff employed on Boat Bridges.	Superintending Engineers, Building & Roads Branch.	To the extent of the provisions for liveries existing in the sanctioned maintenance estimate for the Boat Bridge concerned and provided that the maximum cost of each livery and warm clothing does not exceed the sanctioned cost and that the former is supplied annually and the latter every two years.
151.	Deleted		
152.	To sanction placing of orders for and expenditure on printing of Shajras at private presses chargeable to office contingencies.	Chief Engineer, P.W.D., Irrigation Branch.	Full powers.
153.	To purchase livestock for the working of Farms.	Director, Irrigation Research, Punjab.	Upto Rs. 2,000 for each purchase subject to budget provision.
154.	To sanction the purchase of implements required for the working of a Laboratory or Farms.	Ditto	Up to a limit of Rs. 15,000 in each case, subject to budget provision.
155.	To purchase office furniture.	Director, Irrigation Research, Punjab.	Up to a limit of Rs. 1,000 in each case, subject to budget provision.
156.	To employ regular establishment and labour chargeable to "Contingencies" for the working of Farms and the Laboratory	Ditto	Upto Rs. 200 per mensem for each person employed for the actual execution of works and, subject to the following conditions ; (a) Provision exists in the budget grant. (b) The pay and allowances on such appointment shall not exceed the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of appointment.

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Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
166-B	To incur expenditure on meals, tea and light refreshments.	Director, State Transport, Punjab.	<p>Up to Rs. 500 per annum subject to the conditions that—</p> <p>(i) the expenditure is met from within the sanctioned grant of the department;</p> <p>(ii) the rates prescribed by the Government from time to time for tea or light refreshments to be served in meetings or conferences are adhered to;</p> <p>(iii) the entertainments are confined to meetings held in the public interest or delegations of other Governments and not individual callers; and</p> <p>(iv) the instructions contained in U.O. No. 9641-A-60, dated the 18th October, 1960, from the Chief Secretary to all Administrative Secretaries (as amended from time to time) are complied with.</p>
167.	To incur expenditure on advertisement and publicity.	<p>(i) General Manager, Punjab Roadways.</p> <p>(ii) Director, State Transport, Punjab.</p>	<p>Upto Rs. 2,000 per annum.</p> <p>Upto Rs. 20,000 per annum.</p>
168.	To incur expenditure on purchase of buses complete with bodies.	Director State Transport, Punjab.	<p>Full powers within the budget provisions. The orders for purchase of Leyland and Tata bus chassis will be placed direct by the Director State Transport, Punjab with the manufacturers subject to the following conditions:—</p> <p>(i) The prices will be the same as are charged by the manufacturers from the Central Government or State Government and other Corporation in the country and in case it is found that the manufacturers have charged lower rates from any Government or Corporation the State Transport Department will pay the same rates.</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
168.— <i>contd.</i>			(ii) If there is any difference in prices fixed by the Ministry of Industrial Development and the manufacturers, the State Transport Department will make the payment of chassis at the rate fixed by the Ministry of Industrial Development. Necessary condition will be imposed in the contract to be executed with the manufacturers.
169.	To incur expenditure on land, garages and buildings.	Director, State Transport.	Full powers subject to the condition that these works are executed through the agencies of PWD and estimates are first approved by the PWD Officers competent to approve the estimates of the amount involved therein.
170.	To incur expenditure on electrical installation.	Director, State Transport.	Full powers subject to the conditions that these works are executed through the agencies of P.W.D., and estimates are first approved by the P.W.D. Officers competent to approve the estimates of the amount involved therein.
171.	To incur expenditure on furniture and fittings.	Director, State Transport. General Manager, Government Transport Services.	Full powers subject to the condition that furniture, etc. is purchased from the authorised Government institutions. Up to a limit of Rs. 200 in each case subject to the maximum of Rs. 500 in a month and subject further to the condition that purchases are made from the authorised Government institutions.
172.	To incur expenditure on the purchase of plants and machinery.	Director, State Transport. Deputy Transport Controller (T & C) General Managers, Government Transport Services	Full powers within the budget provision subject to the condition that purchases are made through Stores Purchase Agency. Upto a limit of Rs. 5,000 on each item subject to a total of Rs. 10,000 a month and subject further to the condition that purchases are made through the Stores Purchase Agency. Up to a limit of Rs. 1,000 on each item subject to a total of Rs. 10,000 a month and subject further to the condition that purchases are made through the Stores Purchase Agency.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
173.	To incur expenditure on repairs of vehicles involved in accidents	Director, State Transport, Punjab. General Managers, Government Transport Services.	Full powers within the budget provision. Up to Rs. 1,000 in each case. If the repair resulting from minor accidents do not exceed Rs. 300 in any case the expenditure will be met out of the contingent grant of the service as in the case of ordinary repairs and servicing due to normal wear and tear.
174.	To incur expenditure on claims for compensation arising out of accidents awarded by Courts of Law.	Administrative Department.	Full powers within the budget allotment provided that all cases which reveal negligence on the part of individuals should be communicated to the Accountant General through the Department of Finance.
*174-A	To incur expenditure on claims for compensation arising out of accidents involving Punjab Roadways buses as awarded by the Motor Accidents Claims Tribunal.	Director, State Transport, Punjab.	Full powers within the budget allotment where the Legal Remembrancer to Government of Punjab has opined that the case is not fit for appeal provided that all cases which reveal negligence on the part of individuals should be communicated to the Accountant General through the Department of Finance.
175.	To incur expenditure on claims of compensations arising out of accidents in cases other than Court awards.	Administrative Department.	Upto Rs. 2,000 in each case subject to the claims being pre-audited by the Accountant-General before payment and subject to the advice of the Legal Remembrancer to Government, Punjab, being first obtained.
*176	To incur expenditure on claims arising out of accidents in cases other than Court award.	General Manager, Punjab Roadways.	Upto Rs. 200 in each case provided all cases which reveal negligence on the part of any individual should be communicated to the Department of Finance.
177.	To incur expenditure on the purchase of tyres and tubes.	General Manager, Punjab Roadways.	Full powers subject to the budget provisions and subject further to the conditions that the (i) purchase is made at the rates fixed by Director-General of Supplies and Disposal and that tyres and tubes not exceeding the requirements of one quarter are indented at a time. (ii) that the number of K.Ms. run by tyres or tubes replaced are intimated and checked by D.S.T., Punjab.
177-A	To incur expenditure on the payment/reimbursement of fines imposed by the Courts under the Motor Vehicles Act and the rules made thereunder.	1. Administrative Secretary. 2. Director, State Transport, Punjab, 3. General Manager, Punjab Roadways.	Full powers. Upto a limit of Rs. 500 in each case. Upto a limit of Rs. 50 in each case :

*Note. As and when any sanction to incur expenditure for the payment of fines is accorded, a certificate to the effect that no such Roadways employee, official or officer was at fault, may be recorded in the sanctions.

Note. If the repairs charges resulting from minor accidents do not exceed Rs. 200 in any case, the expenditure will be met out of the contingent grant of the service as in the case of ordinary repairs servicing due to normal wear and tear.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
178.	To sanction supply of uniforms to drivers of Punjab Government owned vehicles.	Heads of Departments and Offices.	<p>Provided, in all cases; on an enquiry before making such a payment/reimbursement, it is found that no such Roadways official or officer is at fault.</p> <p>Subject to Budget Provision and the maximum cost and rules prescribed by the Printing and Stationery Department.</p>

19.7. Grants, Concessions, Leases etc. (Rule 2.45). The powers in this rule are purely financial and are not to be confused with the power to execute instruments. They are further subject to general orders contained in Appendix 4 and any other departmental or local orders on the subject and to the proviso that leases are executed or licenses are issued on standard forms wherever prescribed.

1	To sanction grants of colony lands	Department of Revenue.	Provided the grant is made in accordance with a Colony programme sanctioned by Government after consultation with the Department of Finance.
2.	To sanction leases under the rules contained in Appendix III to the Land Administration Manual of Government Waste Lands not included in any Colonization Scheme or likely to come under perennial canal irrigation within the period of the lease.	The Financial Commissioner. Commissioners of Divisions.	<p>Upto 150 acres of land whether irrigable by a canal or not, for a maximum period of 20 years in each case; provided that the total area held on lease by a single lessee does not exceed 150 acres.</p> <p>Upto 75 acres of land not irrigable by canal for a maximum period of 20 years in each case provided that the total area held on lease by a single lessee does not exceed 75 acres.</p>
3.	To sanction lease of— (i) land (ii) land and houses	Department of Revenue. Department of Public Works.	<p>Where the lease is made under the rules for the lease of waste lands in the Punjab contained in Appendix III to the Land Administration Manual and does not relate to land which is included in a colonization scheme or which is likely to come under perennial canal irrigation.</p> <p>In all cases whether relating to waste land or not where the lease is for a period not exceeding one year.</p>

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
	(iii) fruit trees or grazing of cattle	Departments of Public Works and Revenue.	Full powers
	(iv) Houses.	Department of Revenue.	In all cases where the lease is for a period not exceeding one year.
	(v) Fruit trees growing in the compounds of Government educational institutions in the Punjab.	Department of Education.	Full powers.
	(vi) Lands attached to educational institutions in the Punjab	(1) Heads of Institution.	In all cases relating to Government Colleges, Basic Training High or Higher Secondary Schools where the lease is for a period not exceeding one year.
		(2) District Education Officers	In all cases relating to Middle Schools where the lease is for a period not exceeding one year.
		(3) Block Education Officers.	In all cases relating to Primary Schools where the lease is for a period not exceeding one year.
4.	To sanction leases or licenses of land other than nazul land for construction by private persons of—		
	(i) Works of public utility, such as pias, hand pumps and wells	Department of Public Works (Buildings and Roads Branch)	Full powers
	(ii) Approach roads, culverts, steps and balconies etc.		
5.	To sanction leases of lands for agricultural purposes in forest plantations.	Department of Forest.	Full powers.
6.	To sanction leases of land to tenants either on cash rent or on Batai.	Department of Revenue.	Where the lease is for a period not exceeding one year.
		Director of Agriculture	Upto three years and not exceeding an area of five rectangles or two squares.
		Deputy Director of Agriculture; Economic Botanists; Cereals Cotton and Oil-seeds Economic Botanist; Millers; Economic Botanist; Sugarcane; Assistant Economic, Botanist; Fodder; Vegetable; Botanist and Fruit Specialist.	Upto one year and in the case of cash rents subject to a maximum limit of Rs. 30 per acre, per annum, the area in either case not exceeding two rectangles or two squares.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
7.	To sanction leases of— (1) buildings with or without land attached. (2) nazul lands both for agricultural and non-agricultural purposes, and (3) escheated buildings lands.	Department of Revenue. Deputy Commissioners. Commissioners of Divisions.	Full powers. Up to two years provided the amount of the lease money does not exceed Rs. 2,000 per annum. Up to three years provided the amount of the lease money does not exceed Rs. 5,000 per annum.
7-A.	To sanction and confirm lease of nazuls buildings, building sites and cultivated and uncultivated plots of land in charge of local bodies, by auction or private treaty.	Department of Local Government.	Up to Rs. 2,000 in each case.
8.	(i) To sanction leases of agricultural Government land in canal colonies for temporary cultivation. (ii) To sanction leases of town sites in canal colonies for non-agricultural purposes. (iii) To sanction leases through public auction for temporary cultivation of agricultural Government land in mandis pending development.	Deputy Commissioner and Settlement Officer. Commissioner of Division. Financial Commissioner. Deputy Commissioners and Colonization officer. Colonization Officer, Punjab. Administrative Department for the subject of Colonization, including development of mandis.	Up to 56 acres in each individual case for a period not exceeding 10 harvests (both Kharif and Rabi) but all leases for more than six harvests should be reported to the Commissioner for information. Up to 150 acres in each individual case for a period not exceeding 10 harvests (both Kharif and Rabi). Full powers. For period not exceeding one year, subject to any instructions issued by the Financial Commissioner. Upto 12 acres in each individual case for a period not exceeding 2 harvests (Kharif and Rabi). Full powers.
9.	To sanction leases of houses, land or other immovable property belonging to Government	Welfare Officer, Punjab.	Upto one year; provided that the rent of the property does not exceed Rs. 200 a month.
10.	To sanction leases of sweets and fruit sellers shops attached to educational and technical institutions.	Heads of Departments. Principals of Colleges, Headmasters and Headmistresses of Schools.	Up to one year; Upto one year; Provided that the rents are not lower than those fixed by the P.W.D.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
11.	To sanction leases of land on batai.	Director, Animal Husbandry Department.	Upto three years, not exceeding an area of 50 acres (one rectangle)
12.	To sanction leases of land at cash rent assessable according to condition and situation of land.	Director, Animal Husbandry Department. Superintendent, Government Live stock Farm.	Up to two years and subject to a limit of Rs. 2,000 per annum in each individual case. Up to one year and subject to a limit of Rs. 1,000 per annum in each individual case.
13.	To sanction leases of land by auction or tender either, on cash rent or batai.	Director, Animal Husbandry Department.	Upto five years and subject to the conditions laid down in items 11 and 12 above.
14.	To sanction leases of uncultivated plots of land overgrown with scrub to tenants free of rent or at less than a full rent.	Director, Animal Husbandry Department.	Upto two years and subject to a limit of Rs. 1,000 per annum in each individual case provided that the lease cannot be renewed on the same terms for a third year.
15.	To sanction leases of houses, land or other immovable property belonging to Government.		Up to one year; provided that the rent of the property as fixed by competent authority* does not exceed—
		(i) Superintending Engineers, P.W.D.	(i) Rs. 200 a month.
		(ii) Divisional Officers, P.W.D.	(ii) Rs. 100 a month.
16.	To sanction leases of water power on canals.	Department of Public Works (Irrigation Branch)	Where the lease is for a period not exceeding one year.
17.	To sanction leases of water power for Mills.	Superintending Engineers, Irrigation Branch.	Full powers upto one year.
18.	To sanction leases for grazing cattle on canal banks.	Superintending Engineers, Irrigation Branch. Divisional Officers, Irrigation Branch.	Full powers upto three years only. Full powers upto one year only.
19.	To sanction petty leases for specified purposes, such as water mills, shops, timber depots etc.	(i) Chief Conservator of Forests. (ii) Conservator of Forests. (iii) Divisional Forest Officers.	Up to Rs. 5,000 per annum in each case for period not exceeding five years. Upto Rs. 3,000 per annum in each case for period not exceeding five years. Up to Rs. 1,000 per annum in each case for period not exceeding five years.
20.	To sanction leases for grazing cattle on road sides.	Superintending Engineers. Executive Engineers.	Full Powers. Upto one year; provided that the rent does not exceed Rs 500.

*In the Irrigation and Buildings and Roads Branches, Superintending Engineers and the Divisional Officers are competent to fix rent of lands.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
21.	To sanction leases of shops or shop sites in close proximity of jails belonging to Government.	Inspector-General of Prisons, Punjab	Up to one year provided that the rent of a shop or shop site does not exceed Rs. 200 a month and that the leases are executed on the prescribed forms.
22.	To sanction leases of canteen contractor's shops in District Police Lines in the Punjab, below the standard rent fixed by the P.W.D.	Inspector-General of Police, Punjab	Full powers.
23.	To sanction leases for sale of water by bulk for purposes other than irrigation.	Superintending Engineers, Irrigation Branch.	Full powers for a period of not exceeding 3 years; provided that the rates are not lower than those previously approved by Government.
24.	To sanction leases of Government land for cultivation.	Director, Irrigation Research, Punjab.	Upto one year.
25.	To sanction agreement for sale of canal water for purposes of Irrigation at contractor volumetric rates.	Department of Public Works (Irrigation Branch).	Up to five years; provided the agreements are drawn up in prescribed form and the rate charged are in accordance with the rules approved by Government.
26.	To sanction agreement for the recovery of fines on account of drift wood or other timber entering canals.	Superintending Engineers, Irrigation Branch.	Full powers.
27.	To sanction agreement for the sale at control rates of canal water for purposes of land reclamation.	Ditto	For one year; provided the agreements are drawn up in the prescribed forms and the rates charged are in accordance with the rules approved by the Government.
28.	To sanction agreements with auctioneers for conducting sales of Government stores by public auction.	Superintending Engineers Buildings and Roads Branch. Chief Engineer, Irrigation Branch.	Up to one year only and subject to the condition that the terms of the lease are those embodied in Steres B and R. No. 93. Full powers subject to the condition that the agreements shall be drawn up in accordance with the conditions set forth in the rules for the appointment of auctioneers and the conduct of auction for the sale of surplus stores.
29.	To sanction forest concessions.	Department of Forest.	Provided the concession is granted in accordance with the terms of forest settlement.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
30	To sanction special grants of timber or other forest produce free or at favourable rates for special purposes of public utility.	Department of Forest Chief Conservator and Conservators. All Divisional Forest Officers.	Subject to the condition and limits laid down in article 58 of the Forest Department Code. Upto the value of Rs. 1,000 in each case. } Subject to the principle laid down in Appendix VII of the Forest Department Code (Seventh Edition) Upto the value of Rs. 1,000 in each case. }
31	To pass orders authorising the sale of forest produce, stores, tools and plant under para 64 of the Forest Department Code without payment in full of the value at the time of delivery.	Department of Agriculture and Forest (Forest Branch)	Upto the amount of Rs. 10,000
32	To sanction grants of nazul land free of cost to local bodies.	Department of Revenue and Rehabilitation.	Subject to the conditions mentioned in para 8 of Punjab Government Consolidated Circular No. 27 Nazul Properties.
33	To levy grass cutting fees and grazing fees on farm employees or Constructor's cattle or to allow any member of the public to graze cattle on fixed rates.	Department of Revenue Inspector General of Prisons.	Full powers. Full powers; provided that the leases are executed on the prescribed forms.
34	To sanction the sale of animals, grain, cow-dung, stores, etc. surplus to requirements or un-serviceable.	Director of Agriculture and Department of Revenue.	Full powers.
35	To fix rates of dairy produce.	Director, Animal Husbandry Department, Punjab.	Full powers, provided that the rates fixed should not be less than the prevailing market rates.
36	To issue licences for fishing in Government Canals.	Divisional Officers, Irrigation Branch.	Full powers up to one year in each case.
37	To issue licences to Dhobis to wash clothes in the channels of the running canals.	Superintending Engineers, Irrigation Branch (Running Canals).	Full powers upto a period of one year in each case.
38	Security bonds for the due performance of duties by Government employees.	Chief Engineers, Superintending Engineers, Divisional Officers, Department of Public Works.	In the cases of Government employees whom they are empowered to appoint to vacant posts subject to the minimum prescribed in para 1.154 of the Punjab Public Works Department Code.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
39.	To sanction reconveyance of property as security.	Chief Engineers. Superintending Engineers, P.W.D. Divisional Officer, P.W.D.	Full powers. Full powers; provided that the value of the property given as security does not exceed Rs. 3,000. Full powers; provided that the value of the property given as security does not exceed Rs. 2,000.
40	To cancel leases of shops or shop sites in close proximity of Jails belonging to Government.	Inspector-General of Prisons, Punjab.	Full powers, provided that the cancellation does not entail any payment of an extraordinary nature e.g., by way of compensation.
41	To cancel leases of land.	Superintending Engineers, Irrigation Branch.	In all cases whether the lease is for a period of not exceeding one year provided the cancellation does not entail any payment of an extraordinary nature e.g. by way of compensation
42	To cancel lease of land houses, or other immovable property on Reclamation Farms.	Inspector-General of Prisons.	Upto one year; provided that the rent of the property does not exceed Rs. 200 a month and that the cancellation does not entail any payment of extraordinary nature e.g., by way of compensation.
43	To sanction renewal for the term of the new settlement of land revenue assignments enjoyed by religious and charitable institutions or rest-houses, the term of which has expired with the expiring settlement.	Financial Commissioner (R).	All grants of the annual value of Rs. 100 or under.
44	To convert an assignment of land revenue released for the life or lives of the manager or managers of any religious and charitable institution or rest-houses into an assignment for the term of the new settlement on the condition of its proper maintenance even though one or more of the grantees is still alive.	Financial Commissioner (R).	All grants of the annual value of Rs. 100 or under; provided that a grant of which the conditions have been so altered shall in no case be resumed until it is liable to resumption under the conditions on which it was originally made.
45	To sanction continuance of village service grants at general re-assessment of a district.	Financial Commissioner (R).	All grants of the annual value of Rs. 30 or under for any period not exceeding the term of the new settlement.
46	To sanction continuance of religious and charitable grants for the remainder of the term of settlement if the original term of release expires during the period of settlement.	Ditto	All grants of the annual value of Rs. 100 or under.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
47	To sanction leases for sale of sand from the beds of channels.	Superintending Engineers, Irrigation Branch.	Full powers up to one year.
48	To sanction the leases of canteens.	Heads of Departments.	Full powers subject to the condition that the lease is sanctioned in favour of the highest bidder as a result of public auction notice where of is given wide publicity by publication in the press.
49	To sanction the leases of shoe-shine contract, space for putting ice-cream cabin, installing a weighing machine on the bus stands, cycle or rickshaw or motor cycle or scooter stand, newspaper vend or a pan shop, lottery or book-stall, etc.	Director, State Transport.	Full powers subject to the condition that the lease is sanctioned in favour of the highest bidder as a result of public auction notice whereof is given wide publicity by publication in the Press.

19.8 Scholarships and Stipends (Rule 8.3)

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1	To sanction the award of— (i) Middle School Scholarships for boys. (ii) To sanction the award of Scholarships provided in the Punjab Education Code to boys and girls on the results of relevant University and final School leaving Examination. (iii) To sanction the award of all special Scholarships and stipends e.g. scholarships to the trainees of Government College of Physical Education, Patiala for various courses. (iv) To sanction the grant of Scholarships to poor brilliant students studying at the University stage.	District Education Officer. Director of Public Instruction, Punjab. Ditto Director of Public Instruction, Punjab.	Subject to the rules in Chapter V of the Punjab Education Code. Subject to the conditions given in Chapter V of the Punjab Education Code. Ditto Subject to the rules in Chapter V of the Punjab Education Code.
2	Omitted		

Serial No'	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
3	To sanction the award of— (i) Open and D.B. Area High School Scholarships for boys, (ii) Stipends in Training Institutions.	Director of Public Instruction, Punjab. Ditto	Subject to the rules in Chapter V of the Punjab Education Code. Ditto
4	To sanction the award of— (i) Open and D.B. Area High School Scholarships for girls, (ii) Middle School Scholarship for girls. (iii) Stipends in the Training Institutions.	Director of Public Instruction, Punjab. District Education Officers. Director Public Instruction, Punjab.	Ditto Ditto Ditto
5	Omitted		
6	To sanction the award of Middle and High School Scholarships.	Director of Public Instruction, Punjab.	Subject to the rules in Chapter VII and VIII of Punjab Education Code.
7	To sanction the award of scholarships for encouragement of the study of medicine amongst girls.	Ditto	Subject to rules in Chapter V of the Punjab Education Code.
8	To sanction the award of Scholarships for Post-Matric, Clerical Classes.	Director of Public Instruction, Punjab	Ditto
8-A	To sanction the award of all kinds of other scholarships (including loan Scholarships Schemes) and stipends and financial assistance not specified in the Punjab Education Code.	Director of Public Instruction, Punjab.	Subject to the conditions laid down in the relevant scheme.
9	(i) To sanction the award of stipends tenable in Schools and Colleges under the Harijan Welfare Schemes (Promotion of education amongst educationally backward classes) and Vimukat Jatis Scheme (Award of Stipends). (ii) To sanction grants-in-aid to educational institutions in the State on account of exemption from the payment of tuition fees /Public Examination Fees granted to Scheduled Castes/Tribes and other Backward Classes students under Harijan Welfare Scheme.	(i) Director of Public Instruction, Punjab. (ii) Deputy Director of Public Instruction, Punjab. (iii) Deputy Directress of Public Instruction, Punjab. (i) Director of Public Instruction, Punjab. (ii) Deputy Director of Public Instruction, Punjab. (iii) Deputy Directress of Public Instruction, Punjab.	Subject to the rules in Chapter V of the Punjab Education Code read with the provisions of the Harijan Welfare Scheme. Subject to the rules in Chapter IV of the Punjab Education Code with the provisions in the Harijan Welfare Scheme (Promotion of Education amongst the educationally backward classes).

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
10	To sanction the grant of scholarships or stipends in Medical Colleges.	Principal of the College.	In accordance with the terms laid down in the sanctioned prospectus of the Institution.
11	To sanction the grant of Silver Jubilee Scholarships for the training of nurse, dais and mid-wives.	Director of Health Services.	(1) Eight Scholarships at the rate of Rs. 15 per mensem each may be awarded. (2) Three-fourths of the scholarships will remain open and one-fourth to be allotted to depressed classes. (3) Rupees 60 at the rate of Rs. 5 per mensem to be granted to nurse dai in addition, who is very poor.
12	To sanction payment of tuition fees of the research scholar selected annually for post-graduate study.	Director of Agriculture.	Full powers.
13	To grant scholarships or stipends in the Punjab Agricultural College.	Principal, Punjab Agricultural College.	As laid-down in the sanctioned prospectus of the Institution.
14	To grant scholarships in the Punjab Veterinary College.	Principal, Punjab College of Veterinary Science and Animal Husbandry.	(a) Two Government scholarships of Rs. 30 per mensem each to be given on the result of the first professional examination (held at the end of the first year's work) with retrospective effect. (b) They will be awarded on the results of the third professional examination (held at the end of the third year.) (c) In the event of the scholarship-holder failing in the second annual examination the scholarship will be awarded to the student obtaining the highest marks in that examination provided he is otherwise eligible. (In the event of two students obtaining a similar number of marks the scholarship will be awarded to the one who has obtained the higher total in both the first and second examination. The Scholarships will be liable to confiscation in the event of slackness or misconduct).

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
15	To grant stipends in the form of daily allowance in connection with Secretaries classes.	Registrar, Co-operative Societies.	At the rates prescribed by the Registrar in his circular memorandum No. 254-S-, dated the 8th July, 1936 and up to a maximum of Rs. 5,000 in each financial year.
16	To grant Silver Jubilee Scholarships for industrial and technical training in India and abroad.	Department of Industries.	Subject to the rules appearing in Appendix A to the Punjab Industrial Education Code, Part II.
17	To grant scholarships and stipends in the various Government Industrial and Technical Schools and Institutions in the Punjab.	Director of Industries and Industrial Training, Punjab.	Subject to the rules appearing in the Punjab Industrial Education Code, and subject to the further condition that the yearly expenditure on scholarships and stipends do not exceed the allotment for the purpose.
17-A	To grant stipends/training fee including cost of basic shop floor training and related instructions to the Apprentices deputed for the apprenticeship training inside the State under the Apprentices Act, 1961.	Director of Industrial Training, Punjab.	Subject to the conditions that the yearly expenditure on stipends and training fee, etc. does not exceed the budget allotment for the purpose.
18	To grant Silver Jubilee Scholarships.	Director of Industrial Training, Punjab.	Subject to the rules appearing in Appendix A to the Punjab Industrial Education Code, Part II.
19	To grant scholarships or stipends in the Punjab Government Technical Institutions of Degree and Diploma Standard under P.W.D., B. & R. Branch.	Principal of the Institution concerned.	The number and the rate of scholarships/stipends should be restricted to the number and date provided in the Prospectus of the Institution concerned, approved by the Government.

19.9. Expenditure from discretionary grants-in-aid--contributions, donations, etc. (Rule 8.3.)

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1	Omitted.		
2	To sanction expenditure from the provision for discretionary grants placed at their disposal on the following objects :— (a) Rewards in cases of bravery and self sacrifice not otherwise provided for; (b) Temporary relief in individual cases of urgent distress not covered by other rules.	(i) Commissioner of Division. (ii) Deputy Commissioner.	Full powers within the grants placed at his disposal. Subject to a maximum of Rs.100 in any one case falling under clause (a) and Rs. 50 in any one case falling under clause(b).

Serial No.	Nature of power	Authority to which the Power is delegated	Extent of power delegated
1	2	3	4
3	To sanction or incur expenditure from the provision for discretionary grants placed at their disposal on presents to schools on the occasion of visits of officers of Government.	Commissioners and Deputy Commissioners. Director of Public Instruction and Inspectors of Schools.	Subject on each occasion to the following limits :— (i) for a primary school Rs. 50, (ii) for a middle or Junior Basic Training School Rs. 80, (iii) for a high or Junior Basic Training School Rs. 100, (iv) for a Junior Basic Training School Rs. 20.
4	Omitted.		
5	To sanction grants :— (i) Omitted. (ii) For Agricultural Farms attached to Elementary Schools. (iii) To local bodies for the expansion of Elementary Education. (iv) To Zila Parishad and Municipalities for the Introduction of Compulsory Primary Education. (v) Maintenance grants for aided schools. (vi) To aided schools for the purchase of equipment. (vii) Release of grant to Punjabi University. (viii) Release of grant to Guru Nanak Dev University, Amritsar.	Director of Public Instruction. Department of Education. Ditto Ditto Ditto Department of Education. Department of Education.	Upto a limit of Rs. 3,500 in each case. In accordance with the rules laid down by Government. In accordance with the rules laid down in the Punjab Education Code. Ditto Upto Rs. 2,500 and subject to the conditions laid down in the Punjab Education Code. Grants to be released in four quarterly instalments subject to budget provision. The last quarter grant-in-aid will be released provided the University furnishes the Utilisation Certificate based on audited accounts in respects of the grants paid in the preceding year. Grants to be released in four quarterly instalments, subject to budget provision. The grant-in-aid for the last quarter will be released provided the University furnishes Utilisation Certificate pertaining to the grant paid in the preceding year.

Serial No.	Nature of Power	Authority to which the power is delegated.	Extent of power delegated.
1	2	3	4
6.	To sanction— (i) initial grants. (ii) annual maintenance grant to Small Towns Bodies.	Department of Education. Ditto	(i) Up to Rs. 500 in any one case. (ii) Up to Rs. 50 per annum in any one case and in accordance with the rules laid down by Government.
7.	To sanction building grants and grants for furnitures or appliances for aided institutions for Anglo-Indians and Indians and to local bodies for Secondary Schools.	Department of Education.	Up to a limit of Rs. 4,000 in each case and subject to the condition laid down in the Punjab Education Code and the Code of Regulations for Anglo-Indian School.
7-A.	To sanction grants to un-aided schools for the purchase of equipment.	Director of Public Instruction. Department of Education.	Up to a limit of Rs. 2,500 subject to the above condition. Up to Rs. 2,000 subject to the condition laid down in the Punjab Education Code Rules approved by Government and provision for the expenditure being available.
8.	To sanction expenditure from lumpsum provision under the head 259—Public Works (i) for grants-in-aid to local bodies for bridges and metalled roads and for colony roads. (ii) for grants-in-aid to new municipalities and notified areas in the colonies for utilisation on Works other than those mentioned in serial No. 10. (iii) To sanction grants-in-aid to Non-Government Technical Institutions in the Punjab.	Department of Public Works Buildings and Roads Branch. Ditto Director, Technical Education, Punjab.	Provided that:— (i) the expenditure is sanctioned for an object for which the lumpsum grant is intended. (ii) the amount of sanction does not exceed Rs. 50,000 in each case. Ditto
9.	To sanction grants from the lump sum grant under the head, "280—Medical—Grant-in-aid".	Director of Health Services, Punjab.	Provided that:— (i) the grant is made to meet the expenditure on an object for which the lump sum grant is intended ;

Serial No.	Nature of Power	Authority to which the power is delegated.	Extent of power delegated.
1	2	3	4
9-A.	To sanction payment of grants from the lump sum grant voted by Vidhan Sabha under the head "280—Medical—Grant-in-aid".	Director of Health Services, Punjab.	<p>(ii) the grant for a single rural dispensary does not exceed the following limits :— Rs. 3,000 *Recurring, Rs. 7,000 *Non-recurring; and</p> <p>(iii) the grants should be made only to the extent to which the opening of new rural dispensaries has been sanctioned by Government each year.</p> <p>Provided that—</p> <p>(1) the grant is made for expenditure on the object for which the lump sum grant is intended ;</p> <p>(2) the grant for a single subsidised dispensary does not exceed the sum of Rs. 1,500 per annum ; and</p> <p>(3) the grants should be made only to the extent to which the opening of new subsidised dispensaries have been sanctioned by Government each year.</p>
10.	To sanction expenditure from the lump sum provision under the head "282—Public Health—Sanitation and Water Supply Grants-in-aid."	Ditto	Provided that the expenditure is sanctioned for an object for which the lump sum grant is intended.
11.	<i>Deleted.</i>		

*Note.—The words "Recurring" and "Non-recurring" appearing above against this Serial No. 9(ii) are used in the same sense as in the budget, i.e., recurring grants will be made out of the provision-recurring grants, out of the sum provided for non-recurring grants.

Serial No.	Nature of Power	Authority to which the power is delegated.	Extent of power delegated.
1	2	3	4
12.	(i) To sanction payment of grants from the lump-sum grant under the head "280—Medical—Grant-in-aid." (ii) To sanction payment of grant-in-aid for employment of Nurse-Dais, Trained Dais in Subsidised Dispensaries.	Director of Health Services.	Provided that— (1) the grant is made for expenditure on an object for which the lump-sum grant is intended. (2) the grant for a single subsidised dispensary does not exceed the amount of Rs. 1,000 per annum. (i) The grant is made for expenditure on an object for which the lump-sum grant is intended. (ii) Full Powers subject to Budget provision. (3) the grants should be made only to the extent which the opening of new subsidised dispensaries has been sanctioned by Government each year.
13.	To sanction grants from the lump-sum grant voted by the Vidhan Sabha under the head "282—Public Health—Sanitation and Water Supply—Grant-in-aid."	Director of Health Services.	Provided that :— (1) the grant is made for expenditure on an object for which the lump-sum grant is intended ; (2) the grant for a single rural dispensary does not exceed Rs. 2,500 per annum.
14.	To sanction expenditure on small darbars, etc. from the provision for discretionary grants placed at his disposal.	Ditto	Full powers within the allotment placed at his disposal.
15.	Deleted.		
16.	To sanction payment of the grants payable to Zila Parishad to meet the cost of the salaries of dispensers employed by them to assist the District Medical Officers of Health in their medical relief work etc.	Director of Health Services.	Within the allotment placed at his disposal for the purpose.
17.	To sanction expenditure from the lump-sum recurring grants under the head "282—Public Health—Sanitation and Water Supply—Grant-in-aid."	Ditto	To the extent of Rs. 5,000 to any one local body in a year, and provided that the appropriation is made for expenditure on objects for which the lump-sum grant is intended.

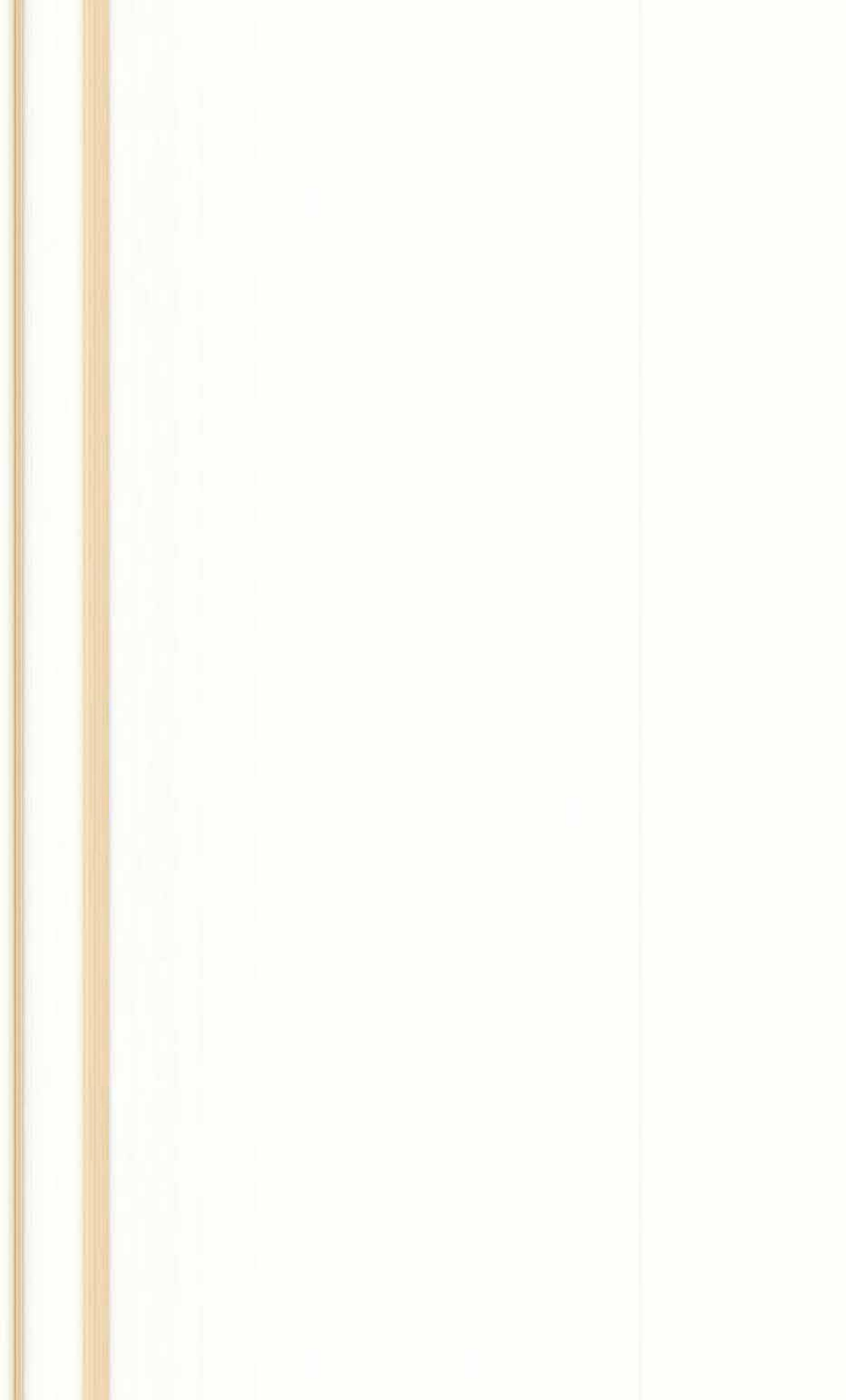
Serial No.	Nature of Power	Authority to which the power is delegated.	Extent of power delegated.
1	2	3	4
18.	To sanction grant-in-aid for Sanitary Works/Projects as defined in the District Works Rules, 1926 for village or a group of villages from the lump-sum provision made in Health Budget under the major head "282—Public—Health" for the purpose.	Sanitary Board.	<p>Subject to the conditions :—</p> <p>(a) that the grant-in-aid shall only be given provided the local body (Zila Prishad or Panchayat) agrees to abide by the conditions as printed on the application for a grant-in-aid form and any other conditions prescribed/laid down by the Sanitary Board ;</p> <p>(b) that local body (Zila Prishad, or Panchayat) undertakes the responsibility to maintain the works after completion ;</p> <p>(c) that the grant-in-aid shall not exceed Rs. two lakhs or 88 per cent of the estimated cost of scheme which ever is less ; and</p> <p>d) that the amount of grant-in-aid shall in variably be stated as a definite sum and not as a percentage of the cost.</p>
19.	To sanction grant-in-aid for an Urban Sanitary work/project as defined in the Municipal Works Rules, 1925. from the lump-sum provision made in the Health Budget under the major head "282—Public Health" for the purpose.	Ditto	<p>Provided—</p> <p>(a) that the grant-in-aid shall only be given if the local body (Municipal Committee or Notified Area Committee) agrees to abide by the conditions as printed on the application for a grant-in-aid form and any other conditions prescribed/laid down by the Sanitary Board ;</p> <p>(b) that the Municipal Committee or Notified Area Committee, which shall receive a grant-in-aid gives an undertaking to maintain the works after completion and also agrees to establish a depreciation fund to the extent fixed by the P.W.D., Public Health Branch, in the name of the Secretary, Sanitary Board ;</p>

Serial No'	Nature of Power:	Authority to which the power is delegated.	Extent of power delegated
1	2	3	4
19. contd.			(c) that the grant shall not exceed Rs. two lakhs or 50 per cent of the estimated cost of the scheme, which ever is less ; and (d) that the amount of a grant-in-aid shall invariably be stated as a definite sum, and not as a percentage of the cost.
20.	To sanction expenditure on small darbars, etc. from the provision for discretionary grants placed at their disposal.	Director of Agriculture, Punjab, Director, Animal Husbandry Department, and Registrar, Co-operative Societies, Punjab.	Full powers within the allotment placed at their disposal.
21.	To sanction grants-in-aid in emergent cases towards projects of local bodies to the cost of which the Communications Board contributes.	President, Communications Board.	Up to Rs. 1,000 in any one case, provided all such cases are reported to the Board at its next meeting for confirmation.
22.	To sanction grants to local bodies in aid of approved schemes.	Communications Board.	Provided the grant-in-aid does not exceed Rs. one lakh in any one case.
23.	To incur expenditure from the allotment under the head "289—Relief on account of Natural Calamities."	(i) Financial Commission...	Upto a limit of rupees one lakh in any one case and provided the amount is spent to meet demands arising out of famines in the State and also for relief of distress caused by serious drought, floods, earth-quake, fire or other natural calamities in accordance with the instructions issued by the Government from time to time.
		(ii) Commissioner of a Division.	Upto a limit of 50,000 rupees in any one case and provided the amount is spent to meet demands arising out of famines in the State and also for the relief of distress caused by serious drought, floods, earth-quake, fire or other natural calamities in accordance with the instructions issued by Government from time to time.
		(iii) Deputy Commissioner.	Up to a limit of 25,000 rupees in any one case but not exceeding 40,000 rupees in a year and provided the amount is spent to meet the demands arising out of famines in the State and also for the relief

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated.
1	2	3	4
			of distress caused by serious droughts, floods, fire, earthquake or other natural calamities in accordance with the instructions issued by the Government from time to time.
24.	To make payments of grant-in-aid to Market Committees in lieu of fines credited to State Revenues under the Punjab Agricultural Produce Markets Act, 1939.	Deputy Commissioners.	Up to the limits of the amounts placed at their disposal.
25.	To sanction grant-in-aid to Punjab State Soldiers' Sailors' and Airmen's Board.	Chief Secretary (as Secretary, Punjab State Soldiers' Sailors' and Airmen's Board).	Full powers to the extent of Budget provisions.
26.	To sanction expenditure on subsidise under the Punjab State Aid to Industries Act, 1935.	Secretary Industries.	Full powers subject to budget provision where the subsidy is recommended by the Board of Industries.
27.	To sanction grant-in-aid to the Punjab Co-operative Union.	Registrar, Co-operative Societies, Punjab.	Full powers to the extent of Budget provisions subject to a limit of Rs. 20,000 at a time.

19.10 Grant of loans and advances to Government employees, Co-operative Societies and other individuals (Rule 10.1).

Serial No.	Nature of Power	Authority to which the power is delegated.	Extent of power delegated.
1	2	3	4
1.	To sanction house-building advances.	Heads of Departments and Commissioners of Divisions.	Subject to the conditions laid down in Chapter X
2.	To sanction advances for purchase of conveyances.	(i) Departments of Governments. (ii) Heads of Departments.	Ditto Full powers subject to the conditions laid down in Chapter X.
3.	To sanction advances for purchase of bicycles.	(i) All Heads of Departments and Controlling Officers. (ii) Head of Offices	Subject to usual conditions laid down in Chapter X and to the funds being available and earmarked by the Department of Finance. Full powers subject to the conditions in Chapter X and to the funds being made available and earmarked for the purposes by the authority concerned.



Serial No'	Nature of Power	Authority to which the power is delegated.	Extent of power delegated
1	2	3	4
19. contd.			(c) that the grant shall not exceed Rs. two lakhs or 50 per cent of the estimated cost of the scheme, which ever is less ; and (d) that the amount of a grant-in-aid shall invariably be stated as a definite sum, and not as a percentage of the cost.
20.	To sanction expenditure on small darbars, etc. from the provision for discretionary grants placed at their disposal.	Director of Agriculture, Punjab, Director, Animal Husbandry Department, and Registrar, Co-operative Societies, Punjab.	Full powers within the allotment placed at their disposal.
21.	To sanction grants-in-aid in emergent cases towards projects of local bodies to the cost of which the Communications Board contributes.	President, Communications Board.	Up to Rs. 1,000 in any one case, provided all such cases are reported to the Board at its next meeting for confirmation.
22.	To sanction grants to local bodies in aid of approved schemes.	Communications Board.	Provided the grant-in-aid does not exceed Rs. one lakh in any one case.
23.	To incur expenditure from the allotment under the head "289—Relief on account of Natural Calamities."	(i) Financial Commission. (ii) Commissioner of a Division. (iii) Deputy Commissioner.	Upto a limit of rupees one lakh in any one case and provided the amount is spent to meet demands arising out of famines in the State and also for relief of distress caused by serious drought, floods, earth-quake, fire or other natural calamities in accordance with the instructions issued by the Government from time to time. Upto a limit of 50,000 rupees in any one case and provided the amount is spent to meet demands arising out of famines in the State and also for the relief of distress caused by serious drought, floods, earth-quake, fire or other natural calamities in accordance with the instructions issued by Government from time to time. Up to a limit of 25,000 rupees in any one case but not exceeding 40,000 rupees in a year and provided the amount is spent to meet the demands arising out of famines in the State and also for the relief

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated.
1	2	3	4
			of distress caused by serious droughts, floods, fire, earthquake or other natural calamities in accordance with the instructions issued by the Government from time to time.
24.	To make payments of grant-in-aid to Market Committees in lieu of fines credited to State Revenues under the Punjab Agricultural Produce Markets Act, 1939.	Deputy Commissioners.	Up to the limits of the amounts placed at their disposal.
25.	To sanction grant-in-aid to Punjab State Soldiers' Sailors' and Airmen's Board.	Chief Secretary (as Secretary, Punjab State Soldiers' Sailors' and Airmen's Board).	Full powers to the extent of Budget provisions.
26.	To sanction expenditure on subsidise under the Punjab State Aid to Industries Act, 1935.	Secretary Industries.	Full powers subject to budget provision where the subsidy is recommended by the Board of Industries.
27.	To sanction grant-in-aid to the Punjab Co-operative Union.	Registrar, Co-operative Societies, Punjab.	Full powers to the extent of Budget provisions subject to a limit of Rs. 20,000 at a time.

19.10 Grant of loans and advances to Government employees, Co-operative Societies and other individuals (Rule 10.1).

Serial No.	Nature of Power	Authority to which the power is delegated.	Extent of power delegated.
1	2	3	4
1.	To sanction house-building advances.	Heads of Departments and Commissioners of Divisions.	Subject to the conditions laid down in Chapter X
2.	To sanction advances for purchase of conveyances.	(i) Departments of Governments. (ii) Heads of Departments.	Ditto Full powers subject to the conditions laid down in Chapter X.
3.	To sanction advances for purchase of bicycles.	(i) All Heads of Departments and Controlling Officers. (ii) Head of Offices	Subject to usual conditions laid down in Chapter X and to the funds being available and earmarked by the Department of Finance. Full powers subject to the conditions in Chapter X and to the funds being made available and earmarked for the purposes by the authority concerned.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
3-A.	To sanction advances for purchase of bicycles.	(i) Commissioners of Divisions. (ii) Deputy Commissioners.	For District and Divisional establishments, subject to usual conditions laid down in Chapter X and to the funds being available and earmarked by the Department of Finance. For the staff working in the Development Block and the Training Institutions under the Rural Development and Panchayat Department in the State, subject to the usual conditions laid down in Chapter X and to the funds being available and earmarked by the Department of Finance.
4	To sanction advances for purchase of bicycles to employees of the Punjab Civil Secretariat	Under Secretary to Government, Punjab, Secretariat Establishment.	Subject to the usual conditions laid down in Chapter X and to the funds being available and earmarked by the Department of Finance.
5	*To sanction expenses for purchase of typewriters.	Departments of Government and Heads of Departments.	Subject to usual conditions laid down in Chapter X and to the funds being available and earmarked by the Department of Finance.
6	Deleted		
7	To sanction loans bearing interest to Local Bodies.	Department of Local Government.	Upto to Rs. one lakh in each case.
8	Omitted.		
9	To sanction expenditure on loans under the Punjab State Aid to Industries Act, 1935.	Department. of Industries. Director of Industries.	Upto Rs. 50,000 including the amount of any previous loan or loans outstanding against the persons, firm or company. Upto Rs. 5,000 and subject to the above conditions.
10	To grant loans to the Co-operative Provincial Co-operative Central, and Co-operative Mortgage Banks or Co-operative Partnership Tenancy Society registered or deemed to be registered under the Co-operative Societies Act.	Department of Government/ Registrar, Co-operative Societies, Punjab	Subject to the conditions that— (i) the aggregate of loans to the Punjab Provincial Co-operative Bank Ltd., in any one year for its own financial transactions does not exceed Rs. 5 lakhs/ Rs. 3 lakhs.

*Note—Secretary to the Financial Commissioner incharge of establishment in the office shall exercise the powers of Head of Department for this purpose.

Serial No.	Nature of power	Authority to which the Power is delegated	Extent of power delegated
1	2	3	4
			(ii) any loan or the aggregate of any loans to any other Bank granted through the Punjab Provincial Co-operative Bank, Ltd., does not exceed Rs. $\frac{1 \text{ lakh}}{75,000}$ in any one year (iii) the period for repayment of a loan does not exceed 15 years.
11	To sanction the grant of loans under Act XIX of 1883.	Financial Commissioners. *Commissioners. Collectors. Tehsildars. Assistant Commissioners and Extra Assistant Commissioners	Up to Rs. 50,000 } In any individual case within the limits of the funds allotted for the purpose. Upto Rs. 10,000 } Up to Rs. 2,500 } Up to Rs. 1,000 if permitted by the collector to exercise these powers } Ditto }
12	To sanction the grant of loan under Act XII of 1884.	Collector. Tehsildars. Assistant Commissioners and Extra Assistant Commissioners.	Full powers. } In any individual case within the limits of the funds allotted for the purpose. Up to Rs. 250 for cattle Rs. 50 for Seed if permitted by the Collector to exercise these powers } Upto Rs. 300 if permitted by the Collector to exercise these powers }
13	To sanction advances to Lecturers/Professors of Government Arts, Training and Professional Colleges.	Principal of the College concerned.	One hundred in each case for the purchase of books to build up their private libraries.

*Note.—In time of famine the Commissioner may enlarge the powers of his subordinate officers subject to a report to the Financial Commissioner.

19.11. Write off of irrecoverable loans and advances and remission of loans and advances (Rule 10.10 and 10.27).

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1	To sanction remission of any portion of a loan under Act XIX of 1883 and Act XII of 1884, found irrecoverable or when from any special cause it appears that the loan ought not to be recovered.	Financial Commissioners. Commissioners	Full powers. In any one case upto the limit of Rs. 1,000 subject to a report to the Financial Commissioner and Accountant-General, Punjab.

19.12. Administrative approval to works (Rule 16.5)

Serial No.	Nature of power	Authority to which the power is delegated.	Extent of power delegated
1	2	3	4
1	To convey administrative approval to estimates for construction or repairs of Patwar-khanas.	(i) Deputy Commissioners. (ii) Director of land Records. (iii) Commissioners of Divisions.	Up to Rs. 3,000 in each case. Up to Rs. 5,000 in each case. Up to Rs. 5,000 in each case.
2	To convey administrative approval to estimates for the construction or repairs of Patwar-Khanas	Financial Commissioners.	Full powers.
3	To convey administrative approval to proposals for works other than residential buildings.	Inspector-General of Prisons.	Up to Rs.8,000 only for works, appertaining to Central and District Jails, Lock-ups and and miscellaneous buildings of Jail Department, falling under the minor head "works" of the major head "256 —Jails". Up to Rs. 6,000 } Falling under the minor head works of the major head "253- Reclamation District Administration— Other Expenditure."
4	To convey administrative approval to proposals for works other than residential buildings under paragraph 5.9 of the Punjab Public Works Department Code.	Inspector-General of Police. Deputy Inspector-General of Police. Superintendents of Police, including Commandants, Border Military Police, Principal, Police Training School, Phillaur, and Assistant Superintendent of Police, incharge of the Punjab Armed Police.	(i) For works of petty and annual repairs as well as original works or special repairs to buildings in the charge of the Police Department, falling under the major head "255-Police" and to the extent of Rs. 8,000 only. (ii) for works described above to the extent of Rs. 6,000 only. For works described above to the extent of Rs. 1,000 only.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
5.	To convey administrative approval to proposal for works including residential buildings for class IV employees.	Director, Animal Husbandry Department.	For works of petty and annual repairs as well as original works or special repairs to buildings such as Kacha-Pacca buildings and structures, quarters for Class IV employees and tenants, implement sheds, ditch barns, stores, culverts pucca water channels, fences, bird Proof-cages. Poultry Farms, under the control of the Veterinary Department falling under the minor head 'Works' of the major head "310 Animal Husbandry" and to the extent of Rs. 10,000 and Rs. 5,000 respectively.
6.	To convey administrative approval to proposals for works including residential buildings for Class IV employees and tenants.	Director of Agriculture, Punjab.	For petty original works relating to kacha-pacca or pacca buildings and structures such as field offices and laboratories stores, implements, workshops and juice boiling sheds' bullock byres "kacha" or kacha-pacca or pacca quarters for Class IV employees and tenants, pacca wells tanks water-channels and culverts fences, bird-proof cages of the Department Agricultural (including the Fisheries Branch) and the maintenance and repairs of buildings and structures put up by the Department falling under the major head "305—Agricultural-Other Expenditure" and "320-Industries-A-General" and to the extent of Rs. 5,000 only. <i>Note.</i> —The kacha structure is one where work is in sun-dried brick in mud with burnt bricks in mud in certain essential places such as Jambs of doors and windows or arches.
7.	To convey administrative approval to proposals for works including residential buildings for Class IV employees.	Director and Warden of Fisheries, Punjab.	For works of petty and annual repairs as well as original works or special repairs to buildings such as field offices, Research Laboratories, Stores, Fish Tanks, Water channels, Quarters for Class IV employees and deepening of Departmental or acquired tanks/ponds to the extent of Rs. 5,000 only.

19.13. Technical Sanction to estimates for works Rules 16.5(b).

Note 1. In respect of items 2 and 3 the following works will be excepted :—

(1) Where skilled civil engineering supervision is required.

Such supervision is not considered necessary in the case of simple works which can normally be entrusted to skilled artisans employed by the Head of Department concerned.

(2) The construction of buildings for headquarters office.

(3) The construction of works in connection with residential buildings for which capital and revenue accounts are maintained and all new residential buildings other than those used or intended revenue to be used by the Jail Department.

(4) The construction of such other works as the Department of Finance may call upon the P.W.D. to execute.

Note. 2. Before works are executed the administrative approval of the competent authority must be obtained. In executing works on up-to-date record of expenditure sanctioned estimates should be maintained.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1	To sanction at cost of State Funds the construction of cattl ponds under direct management of Deputy Commissioners.	Commissioners of Divisions.	Up to Rs. 8,000
2	To give technical sanction to estimates for expenditure on the construction and repairs of patwarkhanas.	Director of Land Records.	Full powers.
3	To give technical sanction to estimates for expenditure on all petty and annual repairs as well as original works or special repairs to buildings—		
	(a) in the charge of Police Department.	(a) (i) Inspector-General of Police.	Up to Rs. 8,000
		(ii) Deputy Inspector-General of Police.	Up to Rs. 5,000.
		(iii) Superintendents of Police including Commandants, Border Police, Deputy Superintendent of Police, Incharge of the Recruits Training Centre, Govindgarh Fort, Amritsar, Principal Police Training School, Phillaur, and Assistant Superintendent of Police, Incharge of Punjab Armed Police.	Up to Rs. 1,000.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
	(b) used or intended to be used by the Jail Department.	(b) (i) Inspector-General of Prisons. (ii) Superintendents of Jails.	Up to Rs. 8,000 Up to Rs. 5,000
4	To give technical sanction to estimate for expenditure on works relating to kacha-pacca buildings and structures such as kacha quarters for Class IV employees and tenants, implement sheds, ditch barns, field offices, stores, pacca-water-channels, bird-proof cages etc., the Poultry Farm under control of the Animal Husbandry Department.	1. Director, Animal Husbandry Department. 2. Poultry Officer, Gurdaspur	Up to Rs. 8,000 for each work at the Poultry Farm } Subject to exceptions (1) and (4) in the introductory notes 1 and 2 Up to Rs. 600 for each work at the poultry Farm }
5	To give technical sanction to estimates for expenditure on original works relating to Kacha-Pacca or Pacca buildings, and structures such as field offices and laboratories, stores, implements workshop and juice boiling sheds, bullock byers, kacha or kacha-Pacca or Pacca quarters for Class IV employees and tenants, pacca wells, tanks, water channels culverts, fences birds-proof cages of the Agricultural Department (including the Fisheries Section) and the maintenance and repairs of the buildings and structures put up by the Department.	Director of Agriculture, Punjab.	Up to Rs. 8,000 for each work subject to exceptions (1) and (4) in the introductory note 1 and note 2.

19.14. Sale of lands, buildings and other immoveable property (Rule 16.7).

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1.	To sanction sale of land other than nazul by public auction.	Department of Revenue.	Provided the sale is made in accordance with a scheme sanctioned by Government after consultation with the Department of Finance.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
2.	To sanction sale of sites required exclusively for the purpose of a temple, mosque or other religious building in State owned towns i.e., State owned land in one of the colonies.	Department of Revenue.	Provided that the rate of sale for sites will be 2 kanals at half the market value of Rs. 500 per kanal whichever is less, any excess area being paid for at full market rate.
2-A.	To sanction sale of land by public-auction under the Scheme of Colonisation, including development of mandis	Administrative Department for the subject of Colonisation including development of Mandis.	Provided the sale is made in accordance with a Scheme sanctioned by Government after consultation with the Department of Finance.
3.	To sanction sale or write off of buildings in charge of P.W.D.	<p>Chief Engineers B. & R.</p> <p>Superintending Engineer, P.W.D.</p> <p>Executive Engineers Buildings and Roads and Irrigation Branch.</p> <p>Selected Officers, Class-I</p> <p>Class II and III.</p>	<p>Provided the book value does not exceed Rs. 10,000.</p> <p>Rs. 2,500.</p> <p>Rs. 1,000</p> <p>Rs. 500</p> <p>Rs. 500</p> <p>If the book value or the estimated original value where book value is not known does not exceed-Provided that the sale or demolition takes place only after other Departments of Government with local interests have been consulted in regard to any use they may have for the buildings proposed to be sold or demolished.</p>
4.	To sanction and confirm sales of Nazul buildings, building sites and cultivated and uncultivated plots of land, including those in charge of local bodies, by auction or private treaty.	Commissioners of Divisions.	Up to Rs. 1,500 in each case subject to the limitation in the second and third columns of the table in paragraph 4 of Punjab Government Consolidated Circular No. 27 and further subject in the case of sale by auction, to the condition that if the price realised is less than 75 percent of the price accepted by Government the sale must be reported to the Government.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
2. contd.	(i i) by private treaty at less than book value. (iii) by Public Auction.	Departments other than the Department of Public Works. Heads of offices. Departments other than the Department of Public Works. Heads of Departments Deputy Commissioners, District and Sessions Judges, Registrar, Punjab and Haryana High Court, Deputy Inspector-General of Police, Circle Education Officer, Inspector of Industrial Schools, inspectresses of Industrial Schools for Girls, Chief Medical Officer or Principal Medical Officer, Medical Superintendents of Hospitals, Chemical Examiner to Government, Punjab, Bacteriologist to Government, Punjab, Principal, Medical College, Amritsar and Principal, Punjab Dental College Heads of Offices.	Full Powers., Rs. 250 Full powers. Rs. 5,000 Rs. 250 Rs. 100
3	To sanction disposal by sale or otherwise of articles of stores or stock declared unserviceable by competent authority.	Departments other than the Department of Public Works. Heads of Departments. Deputy Commissioners Deputy Inspector-General of Police, Circle Education Officer, Inspector of Industrial Schools, Inspectress of Industrial Schools for Girls, Chief Medical Officer or Principal Medical Officer, Medical Superintendents of Hospitals, Chemical Examiner to Government, Punjab, Bacteriologist to Government, Punjab, Principal, Medical College Amritsar and Principal, Punjab Dental College. Registrar, Punjab and Haryana High Court, and District and Sessions Judges. Heads of Offices.	Up to Rs. 1,000 Rs. 750. Rs. 100 Subject to any orders passed by the authority declaring the stores unserviceable. Rs. 300 Rs. 150

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
4.	To declare the stores tools and plant, live-stock, timber and other produce as unserviceable or surplus to requirements .	Chief Conservator of Forests Conservators of Forests Divisional Officers of Forests	Rs. 5,000 Rs. 1,000 Rs. 100
5.	To sanction sale of stores, tools and plant, etc., declared by competent authority as surplus to requirements at book value or market value, whichever is greater.	Chief Conservator of Forests Conservators of Forests Divisional Forest Officers	Full powers } Rs. 5,000 } Rs. 1,000 }
6.	To sanction sale by Public auction of stores, tools and plant, etc. declared surplus or unserviceable by competent authority.	Chief Conservator of Forests Conservators of Forests Divisional Forest Officers	Rs. 10,000 } Subject to any Rs. 5,000 } orders passed Rs. 1,000 } by the autho- } rity declaring the } stores surplus } or unserviceable.
7.	To sanction by sale or otherwise disposal of stores declared un-serviceable.	Chief Conservator of Forests Conservator of Forests. Divisional Forest Officers.	Rs. 1,000 Rs. 500 Rs. 250 }
8.	To authorise Forest Officers of and above the rank of Ranger to effect sales of timber or other forest produce, livestock stores, tools and plant without payment, in full of the amounts at the time of delivery.	Conservators of Forests.	In exceptional cases only and under such conditions regarding time of payment as the Conservator may lay down and subject to a limit of Rs. 10,000 for any one such transaction provided also that every such transaction if the value exceeds Rs. 5,000 is reported to Government.
9.	To declare stores, Government trees etc. surplus or unserviceable and to sanction their disposal at book value or market value whichever is greater by public auction.	Inspector-General of Prisons, Punjab.	If the book value or estimated value when book value is unknown does not exceed Rs. 1,000
9-A.	To declare animals unserviceable condemned and to sanction disposal at the prevailing market value by public auction.	Inspector-General of Prisons, Punjab.	If the book value or estimated value when book value is unknown, does not exceed Rs. 1,000 in each individual case, and further it is certified that the sale has been made at the prevailing market rates.
9-B.	To declare animals surplus and to sanction their disposal at prevailing market value by public auction.	Inspector-General of Prisons, Punjab.	If the book value or estimated value when book value is unknown does not exceed Rs. 1,000 in each individual case, and further it is certified that the sale has been made at the prevailing market rates.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
10.	To sanction disposal of animals declared unserviceable by transfer to Gaushalas.	Inspector-General of Prisons, Punjab.	If the book value or estimated value, when book value is unknown does not exceed Rs. 1,000 in each individual case.
10-A.	To sanction disposal of stores, Government trees, etc., declared unserviceable by sale or otherwise.	Inspector-General of Prisons, Punjab.	Upto a limit of Rs. 250 in each individual case.
11.	To sanction the sale of grass and fruit, etc. growing in the compounds of Government Educational Offices and Institutions.	Heads of Educational Offices and Institutions including Principal, Extension Training Centre, Batala	<p>Full powers with regard to the grass and fruit etc. growing in the compounds of their respective offices and institutions provided—</p> <p>(i) the sale is effected by public auction wherever possible or by any other method that may be considered best in the interest of efficiency and economy ;</p> <p>(ii) before the sale is effected, tehsil rates and the rates prevalent in the locality are considered ; and</p> <p>(iii) in the case of perishable commodities, e.g., vegetables fruit etc., the Officer effecting the sale, records the reasons for approving the rate which is below the prevailing tehsil rates or the local market rates of the day.</p>
12.	To declare animals, agricultural produce, nursery plants, trees, cow dung, etc., as surplus to requirements.	<p>1. Director of Agriculture.</p> <p>2. Deputy Director of Agriculture, Cerealists, Fruit Specialists, Cotton Research, Botanists, Oil-seeds Botanists, and Millet Botanists Entomologists.</p>	<p>Rs. 5,000</p> <p>Rs. 1,000</p>
12-A	To declare fruits as surplus to requirements.	<p>Secretary to Government Punjab, Department of Agriculture.</p> <p>Director of Agriculture.</p> <p>Deputy Director of Agriculture and fruits specialists,</p>	<p>Full Powers.</p> <p>Up to Rs. 20,000</p> <p>Up to Rs. 1,000</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
13(a)	To sanction sale of animals, agricultural Produce, nursery plants, fruits, trees, eggs, cow-dung, etc., declared surplus to requirements at book value or market value whichever is greater.	Director of Agriculture. Deputy Directors of Agriculture. Heads of Offices.	Full powers } Rs. 5,000 Rs. 250
13(b)	To sanction sale by public auction of animals, agriculture produce, nursery plants, trees, eggs, cow-dung, etc., declared surplus or unserviceable by competent authority.	(i) Director of Agriculture (ii) Deputy Directors of Agriculture. (iii) Heads of Offices.	Rs. 5,000 Rs. 2,500 Rs. 100 } Subject to condition that rates for nursery plants and eggs are approved by the Director of Agriculture, Punjab.
13(c)	To sanction disposal of animals, agricultural produce, nursery plants, fruits, trees, eggs, cowdung, etc. declared unserviceable by sale or otherwise.	Director of Agriculture Deputy Directors of Agriculture. Heads of Offices	Rs. 250 Rs. 100 Rs. 50 }
13(d)	To sanction sale by public auction of fruits declared surplus to requirements by competent authority.	Secretary to Government, Punjab, Agriculture Department. Director of Agriculture, Deputy Director of Agriculture and Head of Office	Full powers. Up to Rs. 20,000, Rs. 2,500 and Rs 100 respectively, subject to the conditions that rates for fruits are approved by the Director, Agriculture, Punjab.
14.	To declare grain, fodder, manure, stores, animals, poultry birds and eggs as surplus, unserviceable or not up to the standard.	(1) Director, Animal Husbandry Department. (2) Poultry Officer, Government Poultry Farm, Gurdaspur.	Rs. 20,000 } Rs. 100 } In each individual order.
15.	To sanction disposal of animals, grain, fodder, manure, poultry birds, eggs and similar other stores declared as surplus to requirements at book value or market value whichever is greater.	Director, Animal Husbandry Department. (2) Poultry Officer, Government Poultry Farm, Gurdaspur.	Full powers provided that a departmental charge of Rs. 5 per cent is added to book value in the case of sales to Government employees employed in the Farm. Rs. 100 in any individual transaction.
16.	To sanction sale by public auction of animals, grain, fodder, manure, poultry birds, eggs, fruits etc. declared surplus or unserviceable.	(1) Director, Animal Husbandry Department. (2) Poultry Office, Government Poultry Farm Gurdaspur.	Full powers. Up to a book value of Rs. 100 in each individual case.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
17.	To sanction disposal of animals, grain, fodder, manure, poultry birds, eggs, etc. declared surplus or unserviceable	(1) Director, Animal Husbandry Department. (2) Poultry Officer, Government Poultry Farm, Gurdaspur.	Rs. 250 Rs. 50 in each individual case.
18.	To sanction disposal of grain, fodder, manure and similar other stores declared surplus to requirements, at book value or market value whichever is greater.	Director, Animal Husbandry Department.	Full powers, provided that a departmental charge of 5 per cent is added to the book value in the case of sales to Government employees, employed on the Farm.
19.	To sanction sale by public auction of grain, fodder, manure, etc., declared surplus or unserviceable.	Director, Animal Husbandry Department.	Full powers up to a book value of Rs. 1,000 in each individual case.
20.	To sanction disposal of grain fodder, manure, etc. declared unserviceable by sale or otherwise.	Director, Animal Husbandry Department	Rs. 250 in each individual case.
21.	To sell animals up to standard but surplus to requirements, i.e., over and above the sanctioned strength, at a rate not lower than that fixed by the Valuation Committee.	Director, Animal Husbandry Department.	Upto a valuation of Rs. 5,000 in each transaction.
22.	To sell animals not up to Farm Standard at a rate lower than the book value.	Director, Animal Husbandry Department.	Up to a book value of Rs. 2,000 in each transaction.
23.	Omitted.		
24.	To sanction sale by public auction of stores and animals declared surplus or unserviceable.	Animal Husbandry Department. Principal, Punjab College of Veterinary Science	Full powers Upto book value of Rs. 1,000
25.	To sell grain, fodder, gear, etc. serviceable up to the standard, but not surplus to requirement at— (i) Market rate or book value whichever is greater. (ii) Market rate, or book value, plus a departmental charge of 5 per cent whichever is greater.	Director, Animal Husbandry Department.	Up to Rs. 50 for each individual transaction.
26.	To declare articles, stores unserviceable or surplus and to sanction disposal (by sale or Public auction) of articles, stores so declared.	Controller of Printing and Stationery, Punjab.	Subject to the condition that the book value or the estimated original value, when book value is not known, does not exceed Rs. 1,000 in any one case.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
26-A.	To sanction disposal of waste paper of Punjab Government Presses.	Controller, Printing and Stationery, Punjab	Full powers subject to the condition that the waste paper is disposed of at the highest tendered rates.
26-B	To sanction disposal of waste paper by inviting tenders or by open auction as may be advantageous.	(i) Heads of Departments (other than those stationed at Chandigarh). (ii) Heads of Offices (other than those stationed at Chandigarh)	Full powers. Rs. 500
27.	To issue orders declaring stores, surplus or unserviceable the original purchase value of the articles, being estimated if not known.	Chief Engineers Superintending Engineers, P.W.D. Irrigation, Buildings and Roads Branches, Chief Conservator of Soils and Superintending Engineer Panchayati Raj Public Works Circle and Director, Irrigation Research, Punjab. Executive Engineers, Conservator of Soils, Selected Officers, Buildings and Roads and Irrigation Branches, Class I, and the Principal, Government School of Engineering, Punjab. Buildings and Roads and Irrigation Branches, Class II Buildings and Roads Branch, Class III Irrigation Branch, Class III Non-selected Officers	Rs. 50,000 Rs. 10,000 Rs. 2,500 Rs. 1,500 Rs. 1,500 Rs. 500 Rs. 500
28.	To issue orders for disposal of stores declared surplus or unserviceable by competent authority and to sanction the resultant loss wherever necessary.	1. Chief Engineers. 2. Superintending Engineers, P.W.D., Irrigation, Buildings and Roads Branches and Superintending Engineer Panchayati Raj Public Works Circle and Chief Conservator of Soils 3. Executive Engineers, Irrigation and Buildings and Roads Branches, Director, Irrigation Research, Punjab, and the Principal, Government School of Engineering Punjab and Conservators of Soils.	Full powers Up to Rs. 25,000 Up to Rs. 5,000

These powers will not be exercised in regard to stores which have already been written down.

Subject to any orders passed by the authority declaring the stores surplus or unserviceable.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of Power delegated
1	2	3	4
29	To sanction sale of articles on the stock accounts for full value plus usual charges of 10 percent.	Superintending Engineers, P.W.D. Irrigation, Buildings and Roads Branches, Chief Conservator of Soils, Executive Engineers, Irrigation and Buildings and Roads Branches and Conservators of Soils, Selected Officers Buildings and Roads and Irrigation Branches, Class I and II Buildings and Roads and Irrigation Branches, Class III	Full powers } The addition of 10 percent may, however, be waived by the authority empowered to sanction the sale in the case of stock which has been declared surplus by competent authority and which in his opinion would otherwise be unsaleable. Rs. 1,000 Rs. 500
30.	To sanction the sale of grass, trees or other produce in plantations including road side avenue gardens.	Superintending Engineers, P.W.D. Divisional Officers.	Full powers. Upto Rs. 500
31.	To sanction the sale of produce of thinning and pruning and dead and fallen trees.	Executive Engineers, Irrigation Branch.	Full powers subject to the conditions in paragraph 2.6 of the Irrigation Manual of Order.
32.	To sanction sale of whole trees whether standing or fallen, green or dead by public auction.	Executive Engineer, Irrigation Branch— Selected Officers— Class I and II Class III Non-Selected Officers.	Rs. 1,000 Rs. 500 Rs. 500
33.	Deleted		
34.	Deleted		
35.	To issue orders for the disposal by sale or otherwise of all farm produce.	Director, Irrigation Research, Punjab.	Full powers.
36.	To declare Police horses un-serviceable and their disposal by public auction or by shooting.	Inspector-General of Police, Punjab. Deputy Inspector-General of Police, Superintendent of Police.	Full powers. Up to Rs. 5,000 of the purchase price of the horses. Upto Rs. 2,000 of the purchase price of the horses. (i) Subject to the condition that horses have been declared unfit for police duty by the Animal Husbandry Officer and the Police Survey Committee report that none is at fault. (ii) The disposal of horses by shooting will be subject to proper medical certification about the unfitness of the animals.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
37.	To sanction the sale of wells, tubewells, trees and other structures, etc. appurtenant to the land acquired for Housing and Urban Development Department Schemes, by public auction.	Administrative Department. Head of Department. Estate Officer.	Full powers. Upto Rs. 5,000 Upto Rs. 2,000
38.	To sanction the sale of grass, trees or other produce growing in the plot/property of the Punjab Roadways.	General Managers of the Punjab Roadways.	Full powers provided the sale is effected by public auction to the highest bidder,

Rule 19.15. Write off of losses, Stores, etc. (Rules 15.3 and 15.4)

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1.	To sanction the writing off finally of the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or similar other causes.	Administrative Departments.	<p>Provided that the (i) amount of the write off in any individual case does not exceed the limits given below :—</p> <p>(1) Department of Public Works—Rs. 5,000.</p> <p>(2) Department of Agriculture and Forests—Rs. 2,000 in the case of public money and Rs. 5,000 in the case of stores.</p> <p>(3) Other Departments—Rs. 2,000.</p> <p>(ii) the loss does not disclose :—</p> <p>(a) a defect of system, the amendment of which would require a reference to the Department of Finance ; or</p> <p>(b) serious negligence on the part of some individual Government employee or employees which might possibly call for disciplinary action requiring a reference to the Department of Finance.</p>

Serial No.	Nature of power	Authority to which the Power is delegated	Extent of power delegated	
1	2	3	4	
I—cont'd.		<p>Hon'ble Judges of the High Court.</p> <p>Heads of Departments except the Hon'ble Judges of the High Court and Chief Engineers, P.W.D.</p> <p>Chief Engineers, P.W.D.</p> <p>Superintending Engineers, P.W.D. Buildings and Roads Branch.</p> <p>Superintending Engineer P.W.D. Irrigation Branch.</p> <p>Chief Conservator of Soils</p> <p>Circle Education Officers and District Education Officers.</p> <p>Principals of Government Training and Arts/Science Colleges.</p> <p>Divisional Forests Officers.</p> <p>Principal, Punjab School of Arts.</p> <p>Textile Master, Government Central Weaving Institute, Amritsar.</p> <p>Inspectress of Industrial Schools for Girls, Punjab.</p> <p>Inspector of Industrial Schools, Dyeing Expert and Industrial Chemist Reserve and Labourer</p>	<p>Up to Rs. 750</p> <p>Up to Rs. 250</p> <p>Up to Rs. 5,000</p> <p>Up to Rs. 250</p> <p>Up to Rs. 500</p> <p>Up to Rs. 20</p> <p>Up to Rs. 50</p> <p>Up to Rs. 250</p> <p>Up to Rs. 25</p> <p>Up to Rs. 1,000</p> <p>Rs. 25,000</p> <p>Rs. 20,000</p>	<p>In each individual case, provided that loss does not disclose (i) a defect of system, the amendment of which requires the orders of the higher authority; or (ii) Serious negligence on the part of some individual Government employee or employees which might possibly call for disciplinary action requiring the order of higher authority.</p> <p>In each individual case provided that the loss does not disclose (i) a defect of system the amendment of which requires the orders of the higher authority or (ii) serious negligence on the part of some individual Government employee or employees possibly call for disciplinary action requiring the order of higher authority.</p>
2.	To write off losses of stock due to depreciation of serviceable stock (i.e. book losses only as opposed to actual losses)	<p>(i) Heads of Departments (Except P.W.D.)</p> <p>(ii) Chief Engineers, (Except P.W.D., Irrigation Branch)</p> <p>(iii) Superintending Engineers (Except P.W.D. Irrigation Branch).</p>		

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
2— Contd.		(iv) Chief Engineers, P.W.D., Irrigation Branch.	Rs. 75,000
		(v) Superintending Engineer, Irrigation Branch	Rs. 25,000
		(vi) Executive Engineers	Selected Officers } Provided the loss of over Rs. 1,000 is reported to the Superintending Engineers. Rs. 5,000 } Non-selected Officers } Rs. 2,500 }
		(vii) Chief Medical Officers, Civil Surgeons, Principal Medical Officers, Medical Superintendents of Hospitals, Chemical Examiner to Government, Punjab and Principals of the State Medical and Dental Colleges.	Rs. 500
		(viii) Deputy Commissioners, District and Sessions Judges, Registrar, Punjab and Haryana High Court, Deputy Inspector General of Police, Circle Education Officer, Inspector of Industrial Schools, Inspectress of Industrial Schools for Girls, and Bacteriologist to Govt., Punjab.	Rs. 250
		(ix) Head of Offices/Senior Medical Officers.	Rs. 100
3	To sanction write-off from return of tools and plant where only part value have been recovered.	Executive Engineer, and Divisional Conservators of Soils,	Selected Officers Rs.—1,000. Non-selected Officers. Only if full value has been recovered.
4	To write off actual losses of stock	Executive Engineer and Divisional Conservators of soils,	Up to the limit of Selected Officers—Rs. 200 Non-selected Officers—Rs. 75.
		Director, Irrigation Research Institute, Punjab.	Rs. 250.
5	To delegate powers to selected officers or class of officers regarding writing off finally the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes.	Department of Agriculture & Forests (Forest Branch)	Provided (i) that the amount of the write-off in any individual case does not exceed Rs. 250. (ii) as in clause (ii) of entry 1 above.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
6	(a) To write-off at any one time the loss of or damage to an article of livery, summer clothing belts and warm clothing not due for renewal. (b) To renew livery etc. at Government expense before the the prescribed period.	Department of Labour	Up to the prescribed cost of one livery of and class including summer clothing, belts, cross belts, badges and warm clothing where the loss or damage is not caused by negligence or misuse or where no recovery is possible.
7	To sanction write-off of books lost or rendered unserviceable in their own and in subordinate offices, if any.	Chief Secretary to Government, Punjab. Financial Commissioner, Revenue. Commissioner of Divisions Deputy Commissioners. Director, Technical Education, Punjab, Chandigarh. The Hon'ble Judges of the High Court. Director of Public Instruction. Principals of Government Arts and Training Colleges. Circle Education Officers. District Education Officers Director, Health Services, and Family Welfare, Punjab, Director of Research and Medical Education, Punjab. Director of Agriculture, Punjab. Principal, Punjab Agricultural College. Director, Animal Husbandry Department, Punjab. Principal, Punjab College of Veterinary Science and Animal Husbandry. Director of Industries, Punjab.	Full powers. Full powers. Up to a limit of Rs. 200 in each individual case. Upto Rs. 200 in each individual case. Full powers. Up to a limit of Rs. 200 in each individual case. Also in the case of Government educational institutions. Upto a limit of Rs. 100 in each individual case. Upto a limit of Rs. 50 in each individual case. Also in the case of Government educational institutions. Do Full powers. Full powers. Full powers. Up to a limit of Rs. 100 in each individual case. Full powers. Up to a limit of Rs. 100 in each individual case. Up to a limit of Rs. 200 in each case.

Serial No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
7— Contd.		<p>Inspector of Industrial Schools, Punjab.</p> <p>Principals Medical Colleges, Amritsar and Patiala.</p> <p>Deputy Secretary to Government, Punjab, Department of Finance (Treasury and Accounts)</p> <p>Inspectresses of Industrial Schools for Girls Principal, Punjab School of Arts.</p> <p>Electrical Inspector to Government, Punjab.</p> <p>Chief Inspector of Boilers, Punjab.</p> <p>Chief Inspector of Factories, Punjab</p> <p>Director General of Languages</p> <p>Director of Panchayats, Panchayati Raj and Community Development, Punjab.</p> <p>Superintending Engineers, P.W.D.</p> <p>Irrigation and Buildings and Roads, Executive Engineers P.W.D.</p> <p>Principal, Punjab Engineering College and the School.</p> <p>Director and Warden of Fisheries, Punjab.</p> <p>Director, Irrigation Research, Punjab.</p> <p>D.E.T.C.</p> <p>E.T.C.</p> <p>Labour Commissioner, Punjab.</p> <p>Registrar, Co-operative Societies, Punjab.</p> <p>State Transport Commissioner, Punjab.</p> <p>Director, State Transport, Punjab.</p>	<p>Up to a limit of Rs. 50 in each individual case.</p> <p>Up to a limit of Rs. 100 in each individual case.</p> <p>Full powers.</p> <p>Up to a limit of Rs. 25 in each individual case.</p> <p>Up to a limit of Rs. 200 in each individual case.</p> <p>Up to a limit of Rs. 200 during a financial year.</p> <p>Without restriction.</p> <p>Up to a limit of Rs. 10 in each individual case.</p> <p>Up to a limit of Rs. 50 in each individual case.</p> <p>Full powers.</p> <p>Full powers.</p> <p>Up to a limit of Rs. 50 in each case.</p> <p>Up to Rs. 200 in each case.</p> <p>Full powers subject to the condition that the books had not been lost by fraud or negligence.</p> <p>Full powers.</p> <p>Up to a limit of Rs. 200 in each individual case subject to the condition that the books have not been lost through fraud or negligence.</p>

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
8	To write off of books and maps (except restricted) lost or rendered unserviceable in their own or subordinate offices.	(i) Chief Conservator of Forests, (ii) Conservators of Forests. (iii) Divisional Forest Officers.	Up to a limit of Rs. 200 in each individual case. Upto a limit of Rs. 100 in each individual case. Upto a limit of Rs. 50 in each individual case.
9	To sanction the writing off from the catalogue of the Library of the Punjab State Legislative of Books which are lost or become out of date or unserviceable.	The Speaker of the Punjab Legislative Assembly.	Full powers.
10	To sanction the writing off of the value of stamps.	Commissioners of Divisions.	Up to Rs. 150.
11	To write off irrecoverable loss of stamp revenue.	Commissioners of Divisions. Deputy Commissioners.	Up to Rs. 150. Up to Rs. 25.
12	To write off finally the irrecoverable value of stores lost or rendered unserviceable.	Principals, Punjab Engineering College and School.	Up to Rs. 250 in each case.
13	To write off finally the irrecoverable value of medical articles and supplies rendered unserviceable, useless or obsolete.	(i) Director of Health Services, Punjab, Director of Research and Medical Education, Punjab. (ii) Chief/Principal Medical Officers, Civil Surgeons, Medical Superintendents of Government Hospitals, Principals of the State Medical and Dental Colleges, Chemical Examiner to Government, Punjab, public Analyst, Bacteriologist to Government, Punjab. (iii) Head of Offices (Senior Medical Officers).	Up to Rs. 500 in each case. Up to Rs. 250 in each case. Up to Rs. 100 in each case.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
14	To write off accounts of their own offices or the accounts of Divisional Forest Officers, the value of stores, tools and plant, livestock, timber and other stock.	(1) Chief Conservator of Forests. (2) Conservators of Forests. (3) Divisional Forest Officers selected by Conservators.	Upto the value of Rs. 5,000. Upto the value of Rs. 1,000. Up to the value of Rs. 250.
15	To write off finally the irrecoverable value of stores such as books, furniture, tents and other similar articles relating to settlements rendered unserviceable.	Director of Land Records.	Up to a limit of Rs. 100 in each individual case.
16	To write off the accounts, the value of animals died or destroyed.	Director, Animal Husbandry Department, Punjab.	Full powers.
17	To write off the value of the lost livestock (animals) relating to the Animal Husbandry Department provided that the loss does not disclose— (a) a defect in system, the amendment of which would require a reference to Department of Finance. (b) serious negligence on the part of some individual, Government employee which might possibly call for disciplinary action requiring a reference to the Department of Finance.	Director, Animal Husbandry Department.	Rs. 200 per animal.
18	To write off the accounts, the value of animals of Police Department, in the case of their death.	Secretary to Government, Punjab, Department of Home Affairs.	Full powers provided (i) the Assistant Veterinary Surgeon certifies that the death was natural. (ii) The Departmental Survey Committee reports that none was responsible.
19	To write off the accounts, the value of animals of Jails Department, in case of their death.	Ditto Inspector-General of Prisons.	Full powers—Provided (i) the Veterinary Assistant Surgeon certifies that the death was natural; and (ii) The Departmental Survey Committee reports that none was responsible. Rs. 2,000 at any one time or the cost of one animal subject to the conditions mentioned above.

CHAP. XIX] CONSENT AND DELEGATION ORDERS [19.15—19.16

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
20	Waiving off the discrepancies relating to stores received short or found damaged in respect of overseas consignments received in an unopen and outwardly good condition.	Superintendent, Government Central Workshops, Amritsar	Rs. 50 for each consignment unless it is desired to bring these discrepancies to the notice of the consignor for any specific or good reason such as inability to accept stores or if for any good reason replacement is required.
21	To declare the untraced cases of illegal fishing as untraceable and sanction their write off.	Assistant-Directors, Fisheries	Up to Rs. 10 in case of each offence.
22	To write off the accounts, the value of dead and infected fish.	Director of Warden of Fisheries, Punjab.	Full powers.

19.16 Remission or refunds of revenue and abandonment of claims of revenue (Rules 2.34, 4.6, 9.1);

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1	To sanction refunds, suspensions and remissions of land revenue or Canal revenue.	(i) Department of Public Works; and (ii) Department of Revenue.	Subject to the condition that the refunds, suspension and remissions are granted under the rules in Financial Commissioner's Standing Orders No. 30, 31 and 61 and rules relating to different canals issued under section 75 of Northern India Canal and Drainage Act, 1873, as amended from time to time.
2	To sanction immediate remission of land revenue due to— (a) Any calamity to the harvest. (b) Locusts and hail in any harvest.	Financial Commissioner. (a) Commissioners of Divisions and (b) Collectors of Districts	Full powers Up to a limit of Rs. 5,000 per district. Upto a limit of Rs. 1,000 for the whole district.
3	To remit arrears of land revenue.	Financial Commissioners. Commissioners of Divisions.	Full powers. Upto a limit of Rs. 10,000 under 3 years rule for one harvest per district, if satisfied that since the revenue was suspended, due diligence has been shown in collection,
4	To sanction remission of rent on temporary cultivation.	Financial Commissioner.	Full powers.

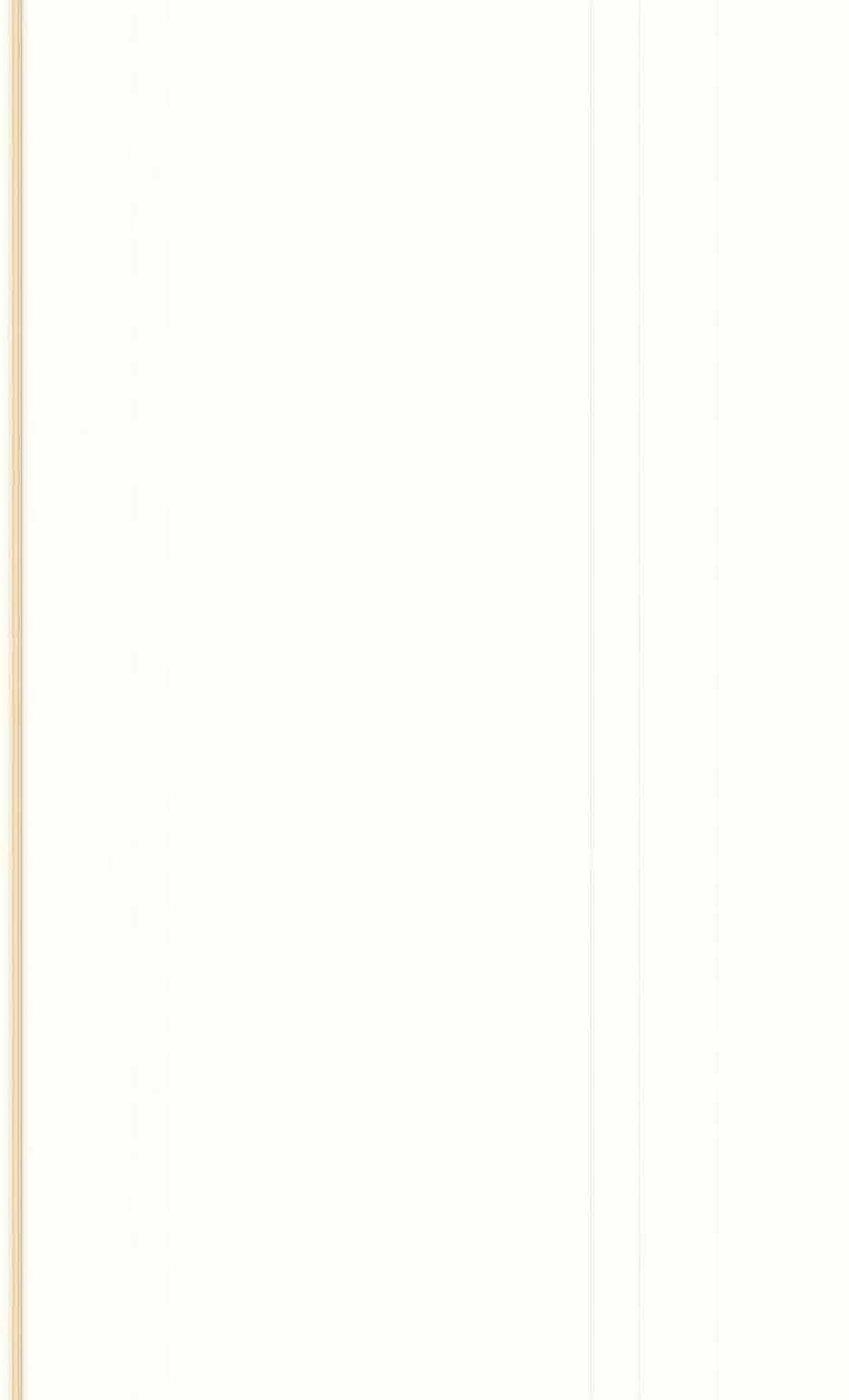
Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
5	To remit arrears of rent in a Government estate.	Financial Commissioners Commissioners of Divisions	Full powers. Upto a limit of Rs. 50 per holding or Rs. 500 per estate in any harvest.
6	To sanction remissions of land revenue due to special causes unconnected with calamities affecting crops for which special rules have not been sanctioned.	Financial Commissioners Commissioners of Divisions	Full powers. (i) Upto a limit of Rs. 500 in each case except in cases of awards for gallantry such as fighting dacoits, etc. in the shape of remission of land revenue. (ii) Up to a limit of Rs. 800 in each case in cases of awards for gallantry such as fighting dacoits, etc. in the shape of remission of land revenue.
7	To sanction refunds of land revenue.	(i) Deputy Commissioners (ii) Commissioners of Divisions.	Without limit for sums credited to Government when the refund is on account of erroneous collections, or is rendered necessary by an order which the Deputy Commissioner was competent to pass or in consequence of an assignments of land revenue having been granted with retrospective effect. Without limit in cases of other than those mentioned at (i) above.
8	To sanction refunds of rent on temporary cultivation.	Financial Commissioners.	Full powers.
9	To remit balances of irrecoverable, fluctuating and other land revenue.	Commissioners of Divisions.	Full powers.
10	To write off the talbana due in all cases where the main demands has been written off by the Financial Commissioner or the Commissioner.	Deputy Commissioner.	Full powers.
11	To sanction refunds or remissions of excise revenue or concessions to excise licence-holders	Department of Excise.	Subject to the condition that the refunds or remissions or concessions, are made in accordance with the rules 3.14, 3.16 of the Excise Manual, Volume III.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
12.	To sanction suspensions of Excise Revenue.	Excise and Taxation Commissioner, Punjab.	Full powers.
13.	To remit or write off irrecoverable balances of excise revenue.	Excise and Taxation Commissioner	Without limit
14.	To sanction refund of excise revenue wrongly collected.	Excise and Taxation Commissioner, Punjab.	Without limit.
15.	To sanction refund of excise duty on liquor exported to other States.	Deputy Excise and Taxation Commissioner, Punjab.	Up to Rs. 2,000 in each case.
16.	To sanction refund of the amount paid in excess of the amount of tax due under the Punjab General Sales Tax Act, 1948 and the Central Sales Tax Act, 1956.	Excise and Taxation Commissioner, Punjab	Full powers subject to the provision of paragraph 3.26 of the Punjab Excise Manual, Volume III.
17.	To grant concessions to holders of excise licences who through no fault of their own have failed to obtain from their licensed business the profits they had reason to expect—	Assessing Authority.	Full powers.
	(a) When licence is cancelled for a cause other than a breach of the conditions of the licence if a due notice is given.	Excise and Taxation Commissioner.	Full powers.
	(b) when a licence is cancelled for a cause other than a breach of the conditions of the licence, where no notice is given.	Ditto	Full powers subject to the provisions of paragraph 3.19 of Punjab Excise Manual Volume III.
	(c) When a farm of fees leviable for retail sale of liquor or drugs has lapsed by reason of the death of the farmers and any fees have been paid for the remainder of the period of the farm.	Ditto	Ditto
	(d) When a farm lapses from any cause other than a breach of the conditions of the farm or when within the terms of a farm any reservation or restriction is made with regard to the grant of sub-licences.	Ditto	Ditto

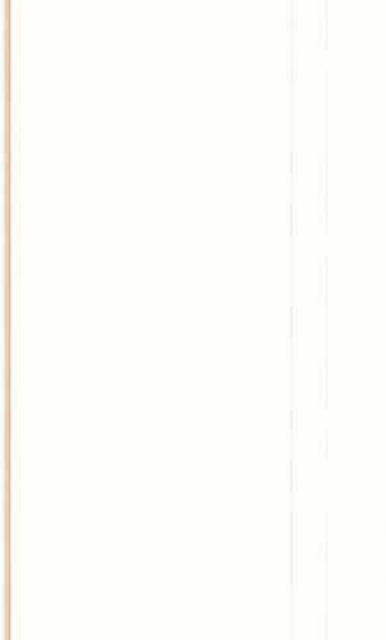
Serial No.	Nature of power	Authority to which the power is delegated	Extent of Power delegated
1	2	3	4
17— Contd.	(e) When there is an equitable claim for compensation owing to unavoidable circumstances which could not have been foreseen when the licence was granted such as an outbreak of plague, the occurrence of unusual scarcity the sudden departure of troops from a cantonment, the placing out of bounds of a cantt-shop or the closure of a fair.	Excise and Taxation Commissioner, Punjab.	Without limit.
	(f) When a shop is closed by order of the Collector under section 54 of the Punjab Excise Act, for more than six hours.	Collector.	Full powers subject to the provisions of paragraph 3.19 of the Punjab Excise Manual, Volume III.
	(g) When a licensee dies and has paid any fee for the subsequent period of the licence.	Excise and Taxation Commissioner, Punjab.	Full powers subject to the provisions of paragraph 5.39 (33) of the Punjab Excise Manual, Volume II.
18.	To grant compensation in the case of withdrawal of a licence, permit or pass forthwith without any notice for any cause other than those specified in section 36 of the Punjab Excise Act (I of 1914).	Financial Commissioner, Punjab.	Full powers, in exercise of the powers conferred under subsection (2) of section 41 of the Punjab Excise Act (I of 1914).
19	To remit acreage duty on poppy cultivation in Jullundur and Hoshiarpur Districts where the crop has failed.	Deputy Commissioner, Jullundur and Hoshiarpur Districts.	Full powers.
20.	To sanction refund of duty on beer, which has been destroyed or become unfit for consumption.	Excise and Taxation Commissioner.	Full powers subject to the provisions of paragraph 10.36 of the Punjab Excise Manual, Volume I.
21.	To remit or refund the excise duty on locally manufactured rectified spirit used for industrial and scientific purposes as follows:— (1) For analytical work; (2) For pharmaceutical manufacture of tannic acid ; (3) For the manufacture of medical solid extracts ; (4) For the manufacture of fulminates by the Army Ordnance Department ;	Excise and Taxation Commissioner.	Full powers subject to the conditions laid down in paragraph 9.16 of the Punjab Excise Manual, Volume III.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
	<p>(5) For an industrial or scientific process, provided that the rectified spirit does not form an ingredient in the product of any industry concerned when that product is issued from the works ;</p> <p>(6) For the manufacture of acetone required for amunitions of war.</p>		
22.	To refund the excise duty on rectified spirit supplied by the Medical Stores Depot to (a) Government and charitable hospitals and dispensaries, (b) Medical and Educational institutions.	Excise and Taxation Commissioner, Punjab.	Full powers subject to the conditions laid down in paragraphs 10.29 and 10.31 of the Punjab Excise Manual, Volume III
23.	To refund the excise duty on rectified spirit contained in medical preparations supplied by the Medical Store Depot to the—	Ditto	Full powers subject to the conditions as mentioned in paragraph 10.31 of the Punjab Excise Manual, Volume III
	<p>(1) Charitable hospitals and dispensaries.</p> <p>(2) Government Hospitals and dispensaries.</p> <p>(3) Medical College, Amritsar.</p>		
24.	To sanction allowances of the value of non-judicial stamps,	Collectors of Districts and Officers in charge of Treasuries who have passed the Departmental Examination of the Treasury Branch.	Full powers. Subject to the conditions in sections 49, 50, 52 and 53 of the Indian Stamp Act, 1899. The authority in column 3, may in special cases, allow refund or renewal of a spoilt or useless non-judicial stamp, provided application is made within two years of the date of purchase or the date on which the stamp was spoilt or rendered useless.
	<p>(i) when a stamp has been inadvertently spoiled or mis-used</p> <p>(ii) when any document on a stamped paper which is written out wholly or in part, is not signed or executed by any party thereto ;</p> <p>(iii) when a bill of exchange payable otherwise than on demand of a promissory note has been executed on an impressed stamped</p>	General Assistants to the Deputy Commissioners.	Up to Rs. 50 subject to the overall supervision and control of Deputy Commissioners.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
24.— contd.	<p>paper and signed by or on behalf of drawer but has not been accepted or made use of the any of the manners described in clause (e) of section 49 of the Stamp Act ;</p> <p>(iv) when a stamp on any instrument partially or fully executed has become spoiled for any of the reasons given in clause (d) of section 49 of the Stamp Act</p> <p>(v) When stamped papers used for printed forms of instructions are no longer required by banks or corporation ;</p> <p>(vi) When a stamp has not been spoiled, or rendered unfit or useless for the purpose intended, but for which the purchaser has no immediate use ;</p> <p>(vii) When any duty stamped debenture is renewed by the issue of a new debenture in the same term ;</p> <p>(viii) When stamps not spoiled or rendered unfit are returned to the Collector's store on—</p> <p>(a) resignation of the vendor's licence ;</p> <p>(b) revocation of licence for any fault of licence ;</p> <p>(c) death of the vendor ;</p> <p>(d) application of the vendor for leave to restore any stamp ;</p> <p>(e) expiration of licence ;</p> <p>(f) recall of stamps by Government ;</p> <p>(g) revocation of licence for any other cause than that mentioned in (b).</p>	<p>Collectors of Districts and officers in charge of Treasuries who have passed the Departmental Examination of the Treasury Branch.</p> <p>Ditto</p> <p>Ditto</p> <p>Ditto</p>	<p>Subject to the conditions in section 51 of the Stamp Act. (No deduction is required).</p> <p>Subject to the conditions in section 54 of the Stamp Act. The Authority in column 3 may, in special cases, allow refund for renewal of a spoiled or useless non-judicial stamp, provided application is made within two years of the date of purchase or the date on which the stamp was spoiled or rendered useless.</p> <p>Subject to the condition in section 55 of the Stamp Act (No deduction is required)</p> <p>(a-d) Stamps should be taken back at their full value less a deduction of six paise in the rupee.</p> <p>(c-g) Stamps should be taken back at their full value less only any discount allowed on their sale by the licence vendor.</p>







Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
25.	To grant, under section 39 of the Indian Stamp Act, 1899, refund of— (a) penalty paid under section 38(1) of the said Act ; (b) penalty paid in respect of an instrument which had been impounded only because it has been written in contravention of section 13 or section 14 of the Act :	General Assistants to the Deputy Commissioners. Collectors of Districts.	Any portion of the penalty in excess of five rupees section 39 (1) of the Stamp Act, subject to the overall supervision and control of Deputy Commissioners. Full powers. (Section 39(2) of the Stamp Act).
26.	To grant, under section 45 of the Stamp Act, refund of— (i) Penalty paid under section 35 or 40 of the said Act. (ii) Stamp duty charged and paid under section 35 or 40 in excess of that which is legally chargeable under the Act.	Chief Controlling Revenue Authority. Commissioners of Divisions. Chief Controlling, Revenue Authority. Commissioners of Divisions.	Full powers. Up to Rs. 1,000 in each case ; provided that an application in writing is made within one year from the date of the payment (Section 45 (1) of the Stamp Act). Full powers. Up to Rs. 100 in each case provided that an application in writing is made within three months of the order charging the same (Section 45 (2) of the Stamp Act).
27.	To sanction refund in cases in which money is credited to Govt. for purchase of stamps but stamps are not actually purchased.	(i) Financial Commissioner. (ii) Commissioners of Divisions.	Full powers. Up to Rs. 2,500 in each individual case.
28.	To sanction refunds of the value of— (1) impressed court fee stamps which have been spoiled or rendered unfit or useless for the purpose intended or for which the purchaser has no immediate use, or (2) two or more (or in the case of denominations below Rs. 5, four or more) court-fee	Collectors, Officers incharge of Treasuries who have passed the Departmental Examination of the Treasury Branch and General Assistant to the Deputy Commissioners.	Subject to the following conditions : The authority in column 3 shall on application repay to the applicant the value of such stamps or labels in money, deducting six paise per rupee of face value upon such person delivering up the same to be cancelled and proving to the satisfaction of the said authority that they were purchased by him with a bona fide intention to use them, that he has paid the full price thereof and that

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
28— contd.	<p>adhesive labels which have never been detached from each other and for which the purchaser has no immediate use.</p> <p>(3) Court-fee adhesive labels when they are attached to impressed sheets of court-fee stamps in accordance with the rules framed by the Government under sections 26 and 27(b) of the court fees Act, 1870.</p> <p>(4) all court-fee stamps not spoiled or rendered unfit for use returned to the Collector's store on—</p> <p>(a) resignation of the vendor's licence ;</p> <p>(b) revocation of licence for any fault of the licence ;</p> <p>(c) death of the vendor ;</p> <p>(d) application of the vendor for leave to restore any stamp ;</p> <p>(e) expiration of licence ;</p> <p>(f) recall of stamps by Government ;</p> <p>(g) revocation of licence for any reason other than that mentioned in (b).</p>		<p>they were so purchased ; or in the case of impressed stamps, purchased, spoiled or rendered useless, within the period of six months preceding the date on which they were so delivered.</p> <p>The Collector may in *special cases allow similar refund when the period of six months is exceeded provided the application for refund is made within a period of one year from the date of purchase or spoiling.</p> <p>*Note.—The mere allegation of the applicant that he was not aware of the rule requiring him to apply within six months is not a "special case".</p> <p>(a—d) Stamps should be taken back at their full value less a deduction of six paise in the rupee.</p> <p>(e—g) Stamps should be taken back at their full value less only any discount allowed on their sale by the licenced vendor.</p>
29.	To sanction renewal of damaged or spoiled impressed court-fee stamp and any adhesive stamp used in combination with or affixed to an impressed stamp.	Collectors and officers in charge of Treasuries who have passed the Departmental Examination of the Treasury Branch.	Provided that an application in writing is made within six months after such stamp has become damaged or spoiled.
30.	To sanction refund of fee paid on memorandum of appeal.	Collectors.	Subject to the condition prescribed in section 13 of the Court-Fee Act, 1870, and on presentation by the applicant of Court certificates authorising such refund by the Court.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
31.	To sanction refund of fee on application for review of judgement.	Collectors.	Subject to the condition prescribed in Section 14 of the Court-fees Act, 1870, and on presentation by the applicant of court certificate authorising such refund by the court.
32.	To sanction refund when Court reverses or modifies its former decision on ground of mistake.	Collectors.	Subject to the condition prescribed in section 15 of the Court-Fees Act, 1870, and on presentation by the applicant of Court certificate authorising such refund by the Court.
33.	To sanction refunds or renewal of detached as well as spoiled Court-fee adhesive stamps in cases of special hardship.	Commissioners of Divisions.	Provided that application is put in within six months and subject to the deduction of six paise per rupee of face value in the case of refunds.
34.	To sanction refund or renewal of the value of impressed as well as adhesive Court-fee stamps which are not required for immediate use or which have been spoiled or rendered unfit for use in cases where the application for refund is made within three years of the date of purchase or the date of spoiling or rendering unfit for use.	Commissioners of Divisions.	Subject to the deduction of six paise per rupee of face value in the case of refunds.
35.	To sanction refund of Court-fee stamps affixed unnecessarily in consequence of an order of a Court.	Financial Commissioner.	On production of an order of the Court.
36.	To sanction refund or renewal of impressed or adhesive Court-fee stamps, which have been spoiled or rendered useless or unfit for the purpose intended or for which the purchaser has no immediate use.	Financial Commissioner.	Full powers including in case of Financial Commissioner, to revise the orders of Collectors and Commissioners, subject to the deduction of six paise per rupee of face value in the case of refunds except in cases falling under clause (a-g) of item 28 (4) above.
37.	To sanction refund in case in which money is credited to Government for purchase of stamps but stamps are not actually purchased.	Commissioners of Divisions.	Full powers
38.	To sanction refund of the fee paid in stamps instead of cash for shooting licences under the Wild Birds and Wild Animals Protection Rules.	Collectors.	Full powers subject to the deduction of six paise per rupee of face value.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
39.	To grant refund of Court-fee stamps affixed in excess of legal requirements.	Collectors	<p>Provided that :—</p> <p>(1) application for refund is made through the Presiding Officer of the Court within six months from the date of filing the plaint, appeal, application for revision or review or during the pendency of the case whichever is less.</p> <p>(2) a certificate in the prescribed form is produced from the Presiding Officer of the Court to the effect that refund applied for is admissible ;</p> <p>(3) the refund claimed amounts to or exceeds Rs. 25 in each individual case ;</p> <p>(4) a reduction of six paise in the rupee is made from the face value of the stamps affixed in view of legal requirements.</p>
40.	To sanction refund of the value of spoilt un-serviceable obsolete or unused tobacco licence forms.	Collectors and Treasury Officers who have passed the Departmental Examination of the Treasury Branch.	Full powers subject to the deduction at Rs. 00.76 paise percent being the discount allowed on the sale of tobacco licences.
41.	To sanction refund of forest revenues.	Department of Agriculture and Forests.	Provided the amount in any single case does not exceed Rs. 5,000.
42.	To sanction the writing off of irrecoverable forest revenue.	1. Chief Conservator of Forests. 2. Conservators of Forests.	Upto Rs. 1,000 in each case. Upto Rs. 500 in each case.
43.	To sanction registration refunds on account of excess collections, or refunds necessitated by an order which the Registrar is competent to pass.	Registrars.	Without limit.
44.	To remit wholly or in part the difference between any fine levied under section 25 or 34 of the Indian Registration Act, XVI of 1908, and the amount of the proper registration fee.	Inspector-General of Registration, Punjab.	Full powers.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated.
1	2	3	4
45.	To sanction the writing off of irrecoverable sums due under the Punjab General Sales Tax Act, 1941 (since repealed) or the Pepsu General Sales Tax Ordinance, 2006 (since repealed) or the East Punjab General Sales Tax Act, 1948.	Excise and Taxation Commissioner, Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
46.	To sanction the writing off of irrecoverable sums due under the Punjab Urban Immovable Property Tax Act, 1940.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
47.	To sanction the writing off of irrecoverable sums of money due under the Punjab Motor Spirit (Taxation of Sales) Act, 1939.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
48.	To sanction the writing off of irrecoverable sums of money due under the Punjab Forward Contracts Tax Act, 1951.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
49.	To sanction the writing off of irrecoverable sums of money due under the Punjab Passengers and Goods Taxation Act, 1952.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
50.	To sanction the writing off of irrecoverable sums of money due under the Punjab Entertainment Tax (Cinematograph Shows) Act, 1954.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
51.	To sanction the writing off of irrecoverable sums of money due under the Punjab Entertainments Duty Act, 1955.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
52.	To sanction the writing off of sums of money due under the Central Sales Tax Act, 1956.	Excise and Taxation Commissioner. Deputy Excise and Taxation Commissioner.	Upto Rs. 1,000 in each case. Upto Rs. 100 in each case.
53.	To sanction remission of occupiers rate.	Chief Engineer, Superintending Engineers and Divisional Officers in the Irrigation Branch.	In accordance with the procedure and up to the limits laid down in rule 20 of the Rules issued under the Northern India Canal and Drainage Act (VIII of 1873), applicable to each canal.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
54.	To sanction remission of ordinary charges other than occupiers, rates, payable for the use of canal water.	Chief Engineer, Superintending Engineers and Divisional Officers in the Irrigation Branch	In accordance with the procedure and up to the limits laid down in rule 20 of the Rules issued under the Northern India Canal and Drainage Act (VIII of 1873) applicable to each canal.
55.	To sanction the writing off of the irrecoverable arrears of stamps dues in pauper suits.	Commissioners of Divisions.	Full powers.
56.	To remit or write off irrecoverable balances of fees in educational institutions.	Director of Public Instruction, Punjab.	Up to Rs. 500 in any one case.
57.	To remit irrecoverable interest due on account of delayed payments of sale-proceeds of seed entrusted to the Department of Agriculture.	Department of Agriculture.	Up to Rs. 1,000 in any individual case.
	Commission Agents for Sale.	Director of Agriculture, Punjab.	Up to Rs. 250 in any one case.
58.	To sanction refunds of :— (a) School Leaving certificate examination fees. (b) Supplementary examination fees. (c) Boarding House fees including electric charges. (d) Rent of quarters for students.	Director of Public Instruction (Schools), Punjab	In cases justifying such action.
59.	To remit in special cases late fee fines imposed on students which in the ordinary course would be credited to State revenues.	Principal of the College concerned.	Full Powers.
60.	To sanction remission of cash rent of the land or diggls leased to tenants at the Government Livestock Farm, due to failure of crops etc.	Director, Animal Husbandry Department.	Full powers subject to the conditions that these remissions are allowed in very rare cases and after consultation with the Revenue Authorities.
61.	To remit in special cases fines imposed on students (including late fee fines) which in the ordinary course would be credited to State revenue.	Director of Industrial Training, Punjab.	Full powers.
62.	To remit or write off of irrecoverable balances of fees due from students in the Industrial Schools and Institutes.	Director of Industrial Training, Punjab.	Up to Rs. 50 only in any one case.

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
63.	To Sanction— (a) Remission of rent of the unallotted land leased out for temporary cultivation. (b) Remission of Teh. Zamini rent payable in settlement by kamins and shopkeepers.	Welfare Officer, Punjab. Ditto	Upto Rs. 800 in each case. Ditto
64.	To sanction the write off of irrecoverable arrears of motor-tax.	Commissioners of Divisions.	Up to a limit of Rs. 300 in each case.
65.	To sanction remissions to ferry contractors as compensation for loss of ferry collection due to exceptional causes.	Commissioners of Divisions.	Full powers.
66.	To sanction refunds of fees (less remittance charges received from candidates for the Electrical Supervisors Examination).	Chief Electrical Inspector to Government, Punjab.	Full powers in cases in which the candidate found ineligible for the examination under the rules.
*67.	To sanction refund of application fees in cases to be specified by the Chairman : (i) Punjab Public Service Commission; or (ii) Punjab Subordinate Service Selection Board.	Chairman, Punjab Public Service Commission or Chairman, Punjab Subordinate Services Selection Board, as the case may be.	Full Powers
*68.	To sanction refund of total fees prescribed for and examination in cases to be specified by the Chairman—(i) Punjab Public Service Commission ; or (ii) Punjab Subordinate Services Selection Board.	Chairman, Punjab Public Service Commission or Chairman, Punjab Subordinate Service Selection Board as the case may be.	Full Powers.
69.	To sanction abandonment of irrecoverable copying fees.	Commissioners of Divisions.	Up to Rs. 100 in each individual case in case where :— (a) applicants are untraceable ; (b) money due can not be recovered as an arrear of land revenue.
70.	To sanction refund fees under rule 4.14 (9) of the Punjab Motor Vehicle Rules.	Chairman, Provincial Transport Authority, Punjab.	Up to Rs. 1,200 in any one case.

Serial No.	Nature of power	Authority to which the power is delegated.	Extent of power delegated
1	2	3	4
71.	To sanction refunds not otherwise provided for.	All Disbursing Officers.	Provided— (a) the refunds are made necessary as a result of some mistake or other flaw in an order for the collection or assessment of revenue which the officer himself is competent to pass and has actually passed. (b) no single refund, except when ordered by court exceeds Rs. 500.
73.	To sanction refunds of fare and freight fee for passes or advertisement charges and excess deposits.	Director, State Transport, Punjab. General Managers of Punjab Roadways.	Up to a limit of Rs. 1,000 in each case. Up to a limit of Rs. 350 in each case.
74.	To remit, reduce or collect in instalments in special cases fines imposed on students which in the ordinary course would be credited to State Revenue.	Principals, Govt. Diploma Technical Institutions and Junior Technical Schools.	Full powers provided the powers of remission or reduction of fines will be exercisable only before the amount is actually credited into the Treasury.
75.	To sanction refund to the auction purchaser of the initial bid money deposited by him at the fall of hammer to purchase a plot/plots offered for sale by public auction or by allotment under the scheme of Colonization including development of mandis, provided Government decide not to approve the sale thereof.	Colonisation Officer, Punjab.	Full powers.

**19.17. Remission of disallowances ordered by Audit Officer
(Rule 18.5)**

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1.	To sanction the remission of disallowances made by Audit Officer.	(i) Administrative Departments.	1. Up to Rs. 500 in each individual case subject to an aggregate maximum of Rs. 5,000 in the case of any establishment in which a number of overdrawals are due to the same cause, and further subject to the following conditions :— (1) that the money was drawn in good faith ;

Serial No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	2	3	4
1— contd.		(ii) Superintending Engineers, in the P.W.D., Irrigation and Buildings and Roads Branches.	<p>(2) that no defect of system is disclosed ;</p> <p>(3) that the overdrawal has not involved other expenditure requiring reference to the Department of Finance.</p> <p>(4) that it does not involve an addition of pay of more than Rs. 100 per mensem to any individual and, if the overdrawal is challenged subject to the following further conditions :—</p> <p>(a) that it has not been caused by any delay in notifying a promotion or reversion ;</p> <p>(b) that the pay of the Government employee does not exceed Rs. 100.</p> <p>2. When a disallowance is remitted under this rule, the reasons therefor should invariably be recorded by the remitting authority.</p> <p>In cases of Government employees whom they can appoint up to Rs. 50 in each individual case subject to an aggregate maximum of Rs. 250 and to the general conditions detailed against (i) above except that it does not involve an addition of more than Rs. 25 per mensem to any individual.</p>

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS 309

LECTURE 10

THE QUANTUM THEORY OF LIGHT

1. THE PHOTOELECTRIC EFFECT

2. THE COMPTON EFFECT

3. THE WAVELENGTH OF LIGHT

4. THE ENERGY OF LIGHT

5. THE QUANTUM THEORY OF LIGHT

6. THE QUANTUM THEORY OF LIGHT

7. THE QUANTUM THEORY OF LIGHT

8. THE QUANTUM THEORY OF LIGHT

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This index has been compiled solely for the purposes of assisting reference. No expressions used in it should be considered in any way as interpreting the rules.

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Correction Slip

P—274

In the Punjab Financial Rules, volume I, in rule 19.16, for the existing entries against Sr. No. 73, read as under :—

73. To sanction refunds of fare and freight, fee for passes advertisement charges and deposits in respect of Special Contract Carriages, Canteens, Stalls, Advance Booking etc.	Director, State Transport, Punjab.	Full powers
	General Managers of Punjab Roadways.	Upto a limit of Rs. 500/- in each case."

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