

- 22.33. The Punjab Government Employees Group Insurance Scheme, 1982—Instructions regarding promotion of an employee from one group to another.

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Attention is invited to the provisions of clause 5(2) of the Schedule appended to the Punjab Civil Services (Group Insurance) Rules, 1982 which provides as under :—

“5(2) In the event of regular promotion of an employee from one group to another, his subscription shall be raised, from the next anniversary of the ‘Scheme’ to the level appropriate to the Group to which he is promoted under intimation to him in Form No. 2. Until the date of next anniversary of ‘Scheme’ he shall continue to be covered for Insurance for the same amount to which he was/is eligible before such promotion.”

2. It has come to the notice of this Department that the above aid provisions are not being strictly complied with and some times the deduction is not made at the rates applicable to higher groups consequent upon promotion of the concerned official, as applicable according to the Rules. The legal heirs of such employees, in the event of untimely death, face great hardship in receiving the amount admissible under the ‘Scheme.’

3. You are therefore, requested that these instructions may please be brought to the notice of all the heads of Offices/Drawing and Disbursing Officers working under your control immediately for necessary compliance. They may be directed to review all such cases immediately and rectify lapses, if any.

(No. 5(26)-85-3 FP-III/1676 Dated, the 13th September, 1985.)

- 22.34. Accounting Procedure regarding Punjab Government Employees Group Insurance Scheme 1982—Prescription of *pro forma* for issuing statement instead of supplying of a copy of Ledger Account to the subscriber.

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Refer to subject noted above.

2. The President of India is pleased to decide, in consultation with the Accountant-General, Punjab, that an annual statement of account be furnished by the 31st December each year, in the pro-forma enclosed to the members of the Punjab Government Employees Group Insurance Scheme, 1982 under item (V) (c) of the Accounting Procedure added to the Scheme, instead of a copy of the Ledger Account.

3. It is, therefore, requested to issue necessary instructions to the Heads of Offices/Drawing and Disbursing Officers under your control to supply the annual account statements to the subscribers of the scheme in the prescribed *pro forma* by the 31st December each year positively.

3. Necessary amendment to para (V) (c) of the Account Procedure appended to the Scheme will be made in due course.

(No. 1 (8)-84-3 FP III/1733, Dated Chandigarh, the 24th September, 1985.)

## ANNUAL STATEMENT OF GROUP INSURANCE SCHEME ACCOUNT

Department/Office \_\_\_\_\_

For the Scheme year ending the 30th September, 19—

Rate of Interest

Name of subscriber	Account No.	Opening balance	Amount credited to the savings Fund during the year	Interest allowed during the year (on amount mentioned in Col. Nos. 3 and 4)	Total amount (Col. Nos. 3, 4 and 5)
1	2	3	4	5	6

115

Signature :

Name :

Designation :

Date :

Notes :-

- (1) File nomination, if not already done.
- (2) In the case of any discrepancy/Missing credits, concerned Drawing and Disbursing Officer may be consulted.
- (3) The yearly premium credited to the Insurance Fund at the rate of Rs. 37.50 out of Rs. 120 (each year) of subscriber/member and insurance amount of employees other than members subscribe to the Insurance Fund at the rate of Rs. 3 per mensem as premium for every Rs. 10,000 of the Insurance Cover is not payable to the subscriber.

22.35.—The Punjab Government Employees Group Insurance Scheme 1982—Submission of consolidated Annual Statement of Credit and Debit balances under item XVII (2) (ii) and (iii) of the Accounting Procedure of the scheme by the Heads of Department to the Department of Finance.

Sir,

Attention is invited to this Department circular letter No. 1(1)-2GI/83/2 dated the 30th May, 1983, No. 3(7)83-3GI/1036 dated the 22nd May, 1985 on the subject noted above and to state that according to the provision of item No. XVII(2) (ii) and (iii) of the Accounting Procedure appended to the Punjab Government Employees Group Insurance Scheme, 1982, all the Heads of Departments are required to send the quarterly/Annual statements regarding credit/debit balances of accounts of the scheme in respect of all the offices under their control. In order to streamline and simplify the procedure for the submission of such statements, Government have decided that all the Heads of Departments will, now, send only one consolidated annual statement relating to the receipt during the year in the enclosed proforma 'A'. Another separate statement, may also be sent to the Government at the end of April (each year), relating to payments made during proforma 'B' which also enclosed.

2. It is, therefore, to issue necessary instructions to all Heads of offices working under your control for sending the requisite information in the revised proforma through their respective Heads of Departments onwards transmission of the requisite information in a consolidated form in the prescribed pro-formae to Government in the Department of Finance by the end of April (each year).

3. Necessary amendment to paras XVII(2) (ii) and (iii) of Accounting Procedure appended to the scheme will be made in due course.

(No. 2(93)84-3FPIII/2099, Dated Chandigarh, the 22nd November, 1984)

**ANNEXURE A**  
**(Receipts)**

Consolidated annual statement showing month-wise/group wise total number of subscribers and total amount of subscriptions recovered under the Group Insurance Scheme during the year ending 31st March,-----  
and credited the Saving Fund/Insurance Fund.

Department/Office-----

**Part I - Number of subscribers**

Month	Number of members subscribing to Savings Fund and Insurance Fund (Group-wise)					Number of employees subscribing to Insurance Fund only (being not members of the Scheme) (Group-wise)				
	A	B	C	D	Total	A	B	C	D	Total
1		2						3		
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										

**Part II—Amount recovered and credited to sub-heads under major head 811—Insurance and Pension Fund—  
Pb. State Government Employees group Insurance Scheme**

Month	Amount of subscription recovered in respect of members under Col. (2) of Part I					Interest recovered if any, for late subscription	Amount of subscription recovered in respect of employees not yet members under Col. 3 of Part I					Amount credited to Saving Fund including interest (in Rs.)	Amount credited to Insurance Fund (in Rs.)	Remarks
	Saving Fund						Insurance Fund							
	A	B	C	D	Total		A	B	C	D	Total			
4	5					6	7					8	9	10
April														
May														
June														
July														
August														
September														
October														
November														
December														
January														
February														
March														

118

Any amount of interest recover in respect of over due subscription may be credited to 'Sub-head-Saving Fund' under Major head 811—Insurance and Pension Fund—Minor Head—Punjab Government Employees Group Insurance Scheme in State receipts and it is not to be credited in the Savings Fund Account of the members.

## ANNEXURE B

### (Payments)

Consolidated annual statement showing month-wise/group-wise total number of members/payees and total amount of payments made (as debited to savings/ Insurance Fund) during the year ending 31st March, .....

Name of the Head of Department/Office.....

#### Part I Number of employees Payees

Month	Number of members to whom payments have been made					Number of employees not yet members to whom payment have been made				
	(Group-wise)					(Group-wise)				
	A	B	C	D	Total	A	B	C	D	Total
1				2				3		
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										
<b>Total</b>										

**Part II Amount paid and debited to Sub-heads under Major head 811-Insurance and Pension Fund-Punjab  
State Government Employees Group Insurance Scheme**

Month	Amount of Principal paid to the members shown in Col. 2 out of Savings Fund (excluding interest)					Amount of interest on Saving Fund paid to members	Amount of payment made to members and non-members shown in Col. 2 and 3 of Part 1 out of insurance Fund					Amount debited to Savings Fund including interest	Amount debited to Insurance Fund	Remarks
	(Group-wise)						(Group-wise)							
	A	B	C	D	Total		A	B	C	D	Total			
4				5		6				7		8	9	10
April														
May														
June														
July														
August														
September														
October														
November														
December														
January														
February														
March														
<b>Total</b>														

Note :—In remarks, Column, reasons for payment made i.e. demise, retirement, resignation etc. may be mentioned.



22.36. The Punjab Government Employees Group Insurance Scheme, 1982-Implementation of clause 4 (1) of the scheme here of.

Attention to the Punjab Civil Services (Group Insurance) Rules, 1982 and necessary guidelines, in this behalf, issued from time to time on the subject noted above and to state that this scheme is compulsory for all those employees entering Punjab Government Services after the 15th August, 1982 as per clause 4(1) of the schedule to the rules *ibid*. But, it has come to the notice of this Department that in some cases, the appropriate subscription towards the Group Insurance scheme is not started from the date of appointment. Sometimes, it so happens that the new entrant dies without making any subscription. The legal heirs of the deceased are deprived of the admissible amount payable to them because of the non-compliance of clause 4 (1) of the schedule to the rules *ibid* by the Heads of offices/Drawing and Disbursing officers.

2. It is therefore, requested to please bring these instructions to the notice of all the Heads of offices/Drawing and Disbursing Officers working under your control for meticulous compliance, of the provision of clause 4(1) of the Schedule to the rules, *ibid*. In the case any infringement of the rules/instructions of the Government against the officer/officials at fault the responsibility for such lapse may be fixed under intimation to this Department.

(No. 1/27/85—31FPIV 25, dated 9th January 86)

22.37 The Punjab Government Employees Group Insurance Scheme, 1982 Clarification in respect of refund of amount erroneously deducted from the salary of a Government employee.

Refer to Subject noted above and to state that it has been decided by the Government that in the event of an amount erroneously deducted from the salary of an employee, who is not a member of the Group Insurance Scheme or who is not eligible to become such a member, shall be refunded to him by the concerned Drawing and disbursing officer in accordance with the rules.

2. It is therefore, requested to bring these instructions to the notice of all the Heads of offices/Drawing and Disbursing officers under your control for meticulous compliance.

3. Necessary amendment to clause 12 of the schedule to the Punjab Civil services (Group Insurance) Rules, 1982, will be made in due course.  
No. 1 (30) 85-3 FPIV/32 dated 13-1-1986

## CHAPTER 23

STANDING ORDER FOR REGULATING THE CONDUCT OF  
TRANSACTIONS AT THE STATE TREASURIES/SUB TREASURIES

23.4. Standing Order for regulating the conduct of transactions at the State Treasuries/Sub-Treasuries.

A reference is invited to this Department letter No. 10255-TA (AI-Misc-452)-84/7069, dated the 25th April, 1984 and subsequent amendment letters issued by this Department from time to time, on the subject cited above and to enclose a complete and upto-dated copy of the Standing Order relating to the conduct of transactions at the State Treasuries/Sub-Treasuries for their information, guidance and strict compliance.

No. 10255-TA(AI-Misc-452)-85/14264, dated the 22th August, 1985)

Circulated vide Department of Finance. Letter No 10255 TA (AI-MISC 452) 84/7069 dated the 25 the April 1984.

**1. Working hours of State Treasuries**

- 1.1. The Treasuries should observe banking hours for transactions of Government cash business from 9.00 A.M. to 1.00 P.M. on all working days except on the 10th and the last working day of each month when the cash transactions hours would be from 9.00 A.M. to 11.00 A.M.
- 1.2. The sale of stamps to the members of the public and stamp vendors should be effected at the counter of Treasuries between 9.00 A.M. to 3.00 P.M. on all working days.
- 1.3. The entry of unauthorised persons in the Treasuries during the working hours should be prohibited. The visitors should meet the Treasury/Assistant Treasury Officer for the business they have to transact instead of making a direct approach to the dealing Assistants. The Treasury Assistant Treasury Officer should pay surprise visits to various branches of his office to enforce the requirements aforesaid.

**2. Receipts of claims at the Treasuries**

- 2.1. All kinds of claims for payment authorisation at the Treasuries should first be presented to the Token Clerk through the authorised messenger only. No departmental bill

which is presented by a person other than the authorised messenger would be entertained except under the written orders of the Treasury Officer/Assistant Treasury Officer who should indicate the reasons/urgency for adoption of the said course. For this purpose the Drawing and Disbursing Officers should send specimen signatures of the authorised messenger(s) under proper attestation to the Treasuries with which they are in account. These specimen signatures should be kept on record in a guard-file with the Token Clerk for reference.

- 2.2. No bill/claim received from the Drawing and Disbursing Officers should be processed for payment by the dealing officials in the Treasuries unless it bears a token number allotted to it by the Token Clerk. The authorised messenger should be given a token in lieu of receipt of the claim(s) which the recipient should surrender while taking back delivery of the concerned bill or cheque in lieu thereof.
- 2.3. All the bills received at the Treasuries should be entered in the Token Register (Annexure A) in the order of receipt and should for further disposal be passed on by the Token Clerk to the dealing Assistants in lots strictly in the same order against dated initials of the official concerned. The passed/objected bills should be sent back by the dealing Assistants to the Token Clerk against his dated acknowledgement for delivery to the authorised messengers. The Treasury/Assistant Treasury Officer should review the maintenance of this register in a systematic manner to ensure that the instructions on the subject are followed strictly and there are no chances for the loss of bills or the delivery of the bills to persons other than the authorised messengers.
- 2.4. Bills on account of arrears, Travelling Allowance, Medical Reimbursement, withdrawals from Provident Fund, House building and conveyance advances should be preferred/received at the Treasuries between the 5th and the 24th of each month for payment authorisation so as to enable the Treasury staff to process the regular monthly salary bills of the employees and the pension claims on the remaining days.

*\*Note* :—The bills other than those mentioned in paragraph 3.11 of the Orders will, however, be continued to be received at the State Treasuries during the month of March up to the last working day.

- 2.5. The monthly salary bills should be entertained at the Treasuries from the 25th of each month. The Drawing and Disbursing Officers should ensure the submission of monthly salary bills in the State Treasuries well in advance of the closing day of each month to enable the latter to authorise payments there against by the first of the succeeding month. The salary bills not received within three days of the last working day of each month would be liable for payment authorisation after the first of the succeeding month.
- 2.6. Except with respect of salary bills (including arrears) bill forms prescribed in the codal rules for withdrawal of moneys from the State Treasuries to meet various kinds of departmental expenditure contain a column for recording therein the budgetary allocation for the current financial year under the concerned object of expenditure, amounts withdrawn there against to date and the balance of unspent allocation. The Drawing and Disbursing Officer should personally satisfy himself about the correctness of the entries of allotment recorded in the bill, before he signs the bill for transmission to the Treasury. The Treasury Officer/Assistant Treasury Officer should while processing the bills for payment authorisation, watch compliance of the prescribed requirement should not permit withdrawals over and above the allotment.

### 3. Disposal of claims at the Treasuries

- 3.1. Before a bill is processed for payment under the relevant provisions contained in the Treasury/financial rules, the dealing Assistant should check up that it bears the Token No. allotted to it by the Token Clerk, unless that requirement has been waived in a particular case by the Treasury/Assistant Treasury Officer *vide* paragraph 2.1 *supra*.
- 3.2. The bills should be disposed of strictly in the order of receipt on first-come-first served basis. Any disturbance of the seriatum would amount to a misconduct for purposes of initiating disciplinary action against the defaulting official.
- 3.3. The Treasury Officers/Assistant Treasury Officers should carry out a random check of paid bills received from the bank vis-a-vis the Token Register/Bill Payment Register once a month to ensure compliance of paragraph 3.2 above and keep a record of the check so conducted in

register (Annexure B) which would be reviewed by the Inspection party of the Department of Finance at the time of Treasury inspection.

- 3.4. The Assistants dealing with the bills should maintain a register of pay orders (Annexure C) separately for each Drawing and Disbursing Officer. All bills after check should be put up to the Treasury Officer/Assistant Treasury Officer duly entered in that register. The specimen signatures of the Drawing and Disbursing Officers should be pasted prominently on the first page of the register to facilitate comparison of the signatures appended to the bills. The bills/cheques on receipt from the bank after payment should then be discharged against the relevant entries thereof appearing in the register of Pay Orders.
- 3.5. Subject to the provisions of paragraph 5.1 of these orders, no bill should be retained without action in the Treasury/sub-Treasury beyond a period of three days of its receipt except with the approval of the Treasury Officer/Assistant Treasury Officer, who should note down the reason therefor in the register of pay orders against the entry of that bill. The pay orders register should be reviewed by the Treasury Officer/Assistant Treasury Officer at least once a month to ensure compliance of the requirement referred to above.
- 3.6. Each dealing Assistant in the Treasury should maintain a register of objected bills (Annexure D) in which full details of the objections raised on a particular bill should be noted. Separate pages should be set apart for each Drawing and Disbursing Officer. This register should be reviewed by the Treasury Officer every month so as to ensure that the objections raised were within the framework of the rules and not frivolous, uncalled for, or avoidable. He should also record his remarks, if any and append his signatures after the last entry of the month, appearing in that register, in token of his having exercised the requisite check.
- 3.7. A bill on which objection has been raised earlier, when received back, should not be returned again with objections unless the objections previously raised have not been removed and that too under the signatures of Treasury Officer/Assistant Treasury Officer. The latter while signing the return endorsement should satisfy himself that the fresh objections are not such as could have been raised in the first instance and have been occasion in the light of the replies sent in response to the original objections. In any case, the objections should not be raised in piecemeal. Any violation

of this requirement coming to notice will be viewed seriously.

- 3.8. The Treasury Officer should maintain a separate register (referred to in paragraph 3.6 supra) to keep a record of the bills which have to be returned again with fresh objections after the objections initially raised have been complied with by the Drawing and Disbursing Officer concerned. The Treasury Officer should specify the details of the objections raised on the second or a subsequent occasion on the same bill in that register. This register should be reviewed by the Inspecting Officers of the Department of Finance whenever they visit the Treasury.
- 3.9. Normally there should be no occasion for raising objections on bills which are preferred by the departmental officers where the powers of the Drawing and Disbursing Officers have been vested in the Accounts Officers and Senior Accounts Officers who are qualified accounts personnel. In such cases, raising of objections means that either the Drawing and Disbursing Officers failed to scrutinise the bill according to the rules on the subject before its submission to the Treasury or the objections raised by the Treasury are uncalled for. In either case, responsibility needs to be fixed either on the Drawing and Disbursing Officer or the Treasury Officer/Assistant Treasury Officer as the case may be, for negligent performance of duty. Treasury Officer/Assistant Treasury Officers should maintain a register (Annexure E) indicating the names of office which habitually submit incomplete bills. An extract from the register should be sent quarterly to the Department of Finance (Treasuries and Accounts Branch) for initiating appropriate action against the officer responsible for persistent lapses in the preparation/Scrutiny of bills.
- 3.10. Refund bills issued by the competent authority, pension payment orders, Gratuity orders, final repayment order of General Provident Fund, issued by the Accountant-General Punjab, are in the nature of cheques encashable on presentation. There should, therefore, be no reason for causing delays in payment of such claims at the treasuries on presentation by the claimants. The Treasury Officer should maintain the Index Registers separately for pension payment order, Gratuity payment orders and final Provident Fund payment orders in Annexure 'F' and for disposal of refund vouchers in Annexure 'G' and should review these registers monthly to ensure that no undue delay has been used in clearing the claims. These registers

should be checked by the Inspection Party to verify compliance of extant orders on the subject.

- 3.11. The payment of personal claims of Government employees on account of Travelling Allowance, arrears of pay and medical reimbursement should not be authorised at the Treasuries during the month of March. The liability on this account should be carried forward to the next financial year.
- 3.12. Arrears of Pensions, ex-gratia grants, pensions, gratuities, Provident Fund withdrawals refunds issued under the orders of the Courts should be continued to be authorised throughout the year at the Treasuries.

#### 4 Disposal of Contingent Bills :

- 4.1. The expenditure on contingencies during each month of the financial year should be restricted to one twelfth of the total provision for the year. The Treasury Officer should indicate, separately for each standard object of expenditure yearly provision under contingencies in the register of pay orders (Annexure C) Drawing and Disbursing Officer-wise so as to ensure that not more than one-twelfth of the total indicated provision is allowed to be withdrawn through contingent bills during each month.
- 4.2. Obligatory expenses on account of water, electricity and telephone charges should be the first charge on the contingent provision.

In cases in which the entire expenditure on major items like furniture, office equipment, liveries etc., etc. cannot be met out of the one-twelfth contingent provision for a particular month, a proportionate saving from each month should be effected and carried over from month to month till sufficient savings accumulate to meet the total liability in lump sum in a subsequent month.

- 4.3. The contingent bills, besides indicating the total budgetary provisions, expenditure up to the previous bills, expenditure including the current bill and balance available should contain a certificate under the signatures of Drawing and Disbursing Officers to the effect that upto date obligatory expenses on account of water, telephone and electricity charges have either been paid or necessary amount to meet expenditure thereon has been kept reserved in the grant made available by the Department of Finance for the year.

- 4.4. Before incurring expenditure on any contingent item in April, the Drawing and Disbursing Officer should record a certificate on the first contingent bill that all outstanding obligatory payments relating to the previous year(s) have been made. For meeting the outstanding liabilities of the previous year the restriction of limiting expenditure to one-twelfth of the budgetary provision will not apply in the month of April.
- 4.5. Bulk orders for the purchase of furniture, equipment, machinery and other articles of stores should not be placed during the period from January to 31st March. The Treasury Officers/Assistant Treasury Officers should not authorise payments against the supply orders placed in contravention of these orders except in those cases in which the Department concerned has obtained the prior concurrence of the Department of Finance through the Administrative Department.
- 4.6. Sanctions to the contingent expenditure on account of grants-in-aid, subsidies to Private Institutions, local bodies, Panchayati Raj Bodies, loans and advances (other than to the Government employees), scholarships, stipends and maintenance grants should be issued by the 15th of February and bills there-against should be presented at the Treasury by the 28th February each year.
- 4.7. In cases where the issuance of sanctions, referred to in paragraph 4.6 supra after the 15th February, is considered imperative the Heads of Departments/Administrative Departments should obtain the prior concurrence of the Department of Finance through the Administrative Departments indicating the exceptional circumstances for which the issuance of sanctions at the fag-end of the financial year is considered essential. Communications for obtaining such sanctions are required to reach the Department of Finance by 15th March each year whereafter no request therefor would be entertained. The Treasury Officers/Assistant Treasury Officers should not authorise payments against sanctions issued after the 15th February unless these contain a specific mention that they have been issued with the prior concurrence of the Department of Finance.
- 4.8. The payments of bills of the following categories should be authorised at the treasuries right through the year (including the months of February and March), subject to



budget provisions :—

- \* (i) Bills, the funds for which have been allocated through ;
  - (a) re-appropriation orders sanctioned by the Department of Finance ;
  - (b) Supplementary grants/Appropriations ; or
  - (c) advances from the Contingency Fund of Punjab ; after the 15th January.

Subject to the condition that reference to the number and date of the advice of the Department of Finance *vide* which Funds have been provided is quoted in the sanctions for expenditure out of the said allocations, issued by the Departmental authorities and a copy of the sanction is endorsed to the Treasury Officers concerned”.

- (ii) Petrol, oil, lubricants for transport vehicles including those engaged in law and order duties, and sparingly for departmental vehicles and Dietary charges of Jail Department animal feed etc. subject to paragraph 4.1 of these orders.
- (iii) Spare parts for transport vehicles on the certification of the Drawing and Disbursing Officer that they are required for use during financial year, subject to paragraph 4.1 of the orders.
- (iv) Payments against R. Rs. of all kinds of stores articles or which purchase orders have been issued during the period from the 1st April to the 15th January subject to paragraph 4.1 and 4.2 of these orders.
- (v) Payments of decretal amounts and discretionary grants sanctioned by the Governor, the Chief Minister, the Ministers and the Speaker and the Deputy Speaker of the Punjab Vidhan Sabha.
- †(vi) Bills relating to expenditure connected with the Family Welfare Programme chargeable to the Head “281-Family Welfare”.

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\*Substituted *vide* Department of Finance letter No. 10255-TA (AI-Misc.-452)-85/9379, dated the 7th May, 1985.

†Added *vide* Department of Finance letter No. 10255-TA (AI-Misc.-452) 85/9379, dated the 7th May, 1985.

- (vii) Bills of prize money, payment of professional charges, purchase of paper for the printing of tickets, printing charges, design of lottery tickets and wages of staff employed on daily wages, subject to "Budget provision".

\*[No. 10255-TA(AI Misc-452)-85 19444 date d3-12-85.

- 5.1. The Department of Finance would in respect of each of District Treasury (including Sub-treasuries under its jurisdiction) prescribe appropriate limits separately for daily payment authorisations against bills vis-a-vis the total daily receipt deposited in the Treasury on Government account so as to maintain adequate cash balance with the Reserve Bank of India. The Treasury Officer should ensure that withdrawals of money on Government account beyond the limit so prescribed are not authorised. The bills, the payment whereof is withheld temporarily because of the operation of the aforesaid limit, should be cleared in order of their receipt in the Treasury. Time limit for clearance of bills, held up for this reason, would be seven days instead of three days prescribed in paragraph 3.5 of these orders and each pending bill must be cleared on the seventh day irrespective of the amount of the Government receipts at the Treasury on the previous day. Likewise in the closing days (five working days prior to the 31st March, and including the 31st March if it is a working day) of the financial year, the bills received in the State Treasuries till the last working day of the financial year, should be cleared irrespective of the previous day's receipts.

‡Note (1):—The monthly salary bills of the Government employees as also the pension bills of the pensioners should be authorised for payment at the State Treasuries on the pay day (including first three days of each month) irrespective of the monetary limit prescribed in paragraph 5.1 sup a. The Treasury Officers, would, however, withhold payments of all other claims which are of not emergent nature and payment whereof can be conveniently withheld so that excess over receipts resulting from heavy payments on account of Salaries and Pensions during these three days is off-set by the in flow of receipts and further payments are hence onward regulated within the prescribed limits of expenditure fixed for each Treasury.

‡Added *vide* Department of Finance letter No. 10255-TA (AI-Misc-452)-84/15001, dated the 30th August, 1984.

§*Note* (2).—Funds at the disposal of Officers of Public Works Department through Letters of Credits should be notified by the Treasury Officers to the Banks in suitable instalments and not in lump sum. These intimations should be sent to the Bank concerned during the period from 7th to 22nd of each month depending upon the inflow of anticipated receipts. The balance amount of Letters of Credits if any, outstanding on the 22nd of the month should, however, be released in full irrespective of the receipts upto the previous day.

This restriction would, however, not apply to the payments which are intended for disbursement of wages of the workcharged establishment and Labour Funds to cover expenditure on this account would be released by the Treasury Officers on the certification of Divisional Officers that the same are needed for payment of wages.

- \**(a)* During the month of March, the Letter of Credit allocation received in the State Treasuries even after the 22nd, will continue to be notified to the Banks till the closing day of the month of March irrespective of the receipts of the previous day.
- (b)* In the State Treasuries which follow the system of payments by cheques to the Drawing and Disbursing Officers the cheques issued in lieu of passed bills by the Treasury Officers from the 1st December to the 31st March, of each financial year will be superscribed "Not payable after the 31st March."

†*Note* (3).—The payments against cheques for purchases of food grains only, issued by the Officers of the Department of Food and Supplies should be authorised in full at the State Treasuries during the period from first May to 30th June and first September to 30th November each year in relaxation of the limits prescribed in paragraph 5.1 sup a.

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§Substituted *vide* Department of Finance letter No. 465-TA (AI-Misc.-452)-85/369, dated the 8th January, 1985 and No. 465-TA (AI-Misc-452)-85/4729, dated the 6th March, 1985.

\*Added *vide* Department of Finance letter No. 10255-TA(AI.-Misc.-452)-85/9379, dated the 7th May, 1985.

†Added *vide* Department of Finance letter No. 10255-TA(AI-Misc.-452)-84/15001, dated the 30th August, 1984.

‡*Note* (4).—For authorisation of withdrawals from the Personal Ledger Account against deposits made by the Food Corporation of India the Treasury Officers should keep a separate account of receipts and payments therefrom and should notify the Bank concerned of the amounts so deposited to enable the latter to authorise payments within the available funds. The deposits received from Food Corporation of India as well as payments released thereagainst would thus not be included in the computation of receipts as well as payments for purposes adhering to the provisions contained in paragraph 5.1 supra.

- 5.2. Names of the treasury/sub treasury officials should be displayed on counters/tables in Punjabi for the facility of the visitors to the Treasury. Name plates should be prepared on oblong wooden blocks showing the names on two sides, the third side serving as a base to be placed on the table.
- 5.3. Complaint boxes should be provided in all the Treasuries for use by the members of the public to lodge complaints/suggestions regarding working of the Treasuries. The complaint box should be kept at a conspicuous place. The box should be opened daily by the Treasury Officer. The complaints/suggestions should be entered in the complaint register (Annexure H) for follow up action, till they are finally disposed of. A statement of complaints received during each month alongwith the action taken thereon should be sent to the Department of Finance (Treasuries and Accounts Branch) by the 10th of the following month.

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‡Added *vide* Department of Finance letter No. 10255-TA(AI-Misc-452)-85/19644, dated the 3rd December, 1985.