

ANNEXURE 'A'

TOKEN REGISTER

(Referred to in paragraph 2.3)

Date of Receipt of bill (s)	Token No. (to be allotted in the running annual series)	Name of Office/ Officer from whom received	Amount of the Bill (net)	Initials of the bill Clerk	Signatures of the authorised messenger taking delivery of bills (passed or objected)	Remarks
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1

2

3

4

5

6

7

ANNEXURE 'B'

REVIEW REGISTER OF PAID BILLS

(Referred to in paragraph 3.3)

Serial No.	Period covered by the Review	Particulars of the Bills Reviewed	Remarks of Treasury Officer
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1

2

3

4

ANNEXURE 'C'

REGISTER OF PAY-ORDER

(Referred to in paragraph 3.4)

Sr. No.	Token No.	Nature of bill with number given by Drawing and Disbursing Officer	Head of Account	Net Amount of bill	Dated initials of				Date of encashment of passed bill	Remarks
					Bill Clerk/ Assistant	Assistant Superintendent/ Section Incharge	Treasury Officer/ Assistant Treasury Officer	Token Clerk in token of having received passed bills		
1	2	3	4	5	6	7	8	9	10	11

ANNEXURE 'D'

REGISTER OF OBJECTED BILLS

(Referred to in paragraph 3.6)

Sr. No.	Token No.	Nature of bill with number of the bill given by the Drawing and Disbursing Officer	Amount of bill (Net)	Gist of objection	Dated initials of				Remarks
					Bill Clerk/ Assistant	Assistant Superintendent/ Section Incharge	Treasury Officer/ Assistant Treasury Officer	Token Clerk in token of receipt of objected bill from Bill Clerk	
1	2	3	4	5	6	7	8	9	10

ANNEXURE 'E'

Register showing particulars of the bills which are received incomplete

(Referred to in paragraph 3.9)

Serial No.	Name of Drawing and Disbursing Officer	Bill/Token No. and date	Particulars of deficiencies in the Bill
1	2	3	4

ANNEXURE 'F'

Index Register of Pension Payment Orders/Gratuity Orders/Final Payment of General Provident Fund

(Referred to in paragraph 3.10)

Serial No.	No. of P.P.O.	Name of Pensioner	Amount	Date of Receipt in the Treasury	Date of first payment	Remarks
1	2	3	4	5	6	7

23.5. Standing Orders on regulating the conduct of transactions at the State Treasuries/Sub-Treasuries—para 5.1.—Relaxation for Bills relating to expenditure on Natural Calamities.

Reference is invited to this Department's letter No. 10255-TA (AJ-Misc-452)-85/14264, dated the 22nd August, 1985 with which the Standing Orders for regulating the conduct of transactions at the State Treasuries/Sub-Treasuries, as amended up to date were circulated and to say that in relaxation of the provisions of paragraph 5.1 of the Standing Orders, Bills relating to expenditure on Natural Calamities under the Major Head of Account "289-Relief on account of Natural Calamities" received in the Treasuries/Sub-Treasuries on or before the 31st March, 1986 are to be passed without reference to the receipts in the Treasury if they/the bills are otherwise in order.

2. This is issued with the concurrence of Treasuries and Accounts Branch.

(No. 17/29/86/-1F. E.VI/3804—Dated 7-3-1986)

23.6 Supply of specimen signatures authenticated photographs of two authorised messengers to the Banks by the Drawing and Disbursing Officers.

A reference is invited to the subject cited above and to say that of late some cases of fraudulent withdrawals of Government moneys from the banks on the plea that the signatures of the Assistant Treasury Officers and Drawing and Disbursing Officers and those of the messengers collecting the cash were forged. As a safe-guard against such frauds in future and as an act of better financial management, it has been decided in consultation with the Managing Director, State Bank of Patiala, the Mall, Patiala that all the Drawing and Disbursing Officers in account with the Sub Treasuries in the State, shall forward to the Branch of the State Bank of Patiala, they are in account with, attested specimen signatures and a letter of authorisation bearing authenticated photographs of two persons of their office authorised to receive the payment on the Government Account. The authentication and attestation of the photographs and the specimen signatures is to be made by the Drawing and Disbursing Officer as per the enclosed pro forma.

2. The State Bank of Patiala have separately issued directions to their banks advising them that no payment be made even if the bills have been duly passed by the respective Assistant Treasury Officer, if the specimen signatures and authenticated photograph in record of the bank does not tally with the person receiving Government moneys.

3. I am to request you to issue necessary instructions accordingly to all the Drawing and Disbursing Officers working under you, to send

duly attested, specimen signatures alongwith duly authenticated photograph of two persons who are authorised to receive payment from the Banks.

4. In case it so happens that for some reasons both the messengers are not available, the payment by the Bank, shall be made only to the Drawing and Disbursing Officer. It may be added that whenever a change occurs in the appointment of a messenger, the previous authentication is to be cancelled forthwith and new authentication on similar lines issued.

5. The State Bank of Patiala has issued directions that with effect from 15-1-1986 they shall direct their Branches not to entertain the payments on Government Accounts if the required authentications have not been received in their concerned Branches.

(No. 23744-TA(AI-Misc-479)-85/20764 Dated 17-12-1985)

No.....

To

The Manager,
State Bank of Patiala,
.....(Branch).

Subject: Identification of messengers for collecting payment from the Bank, on Government Account, on behalf of Drawing and Disbursing Officer.

Dear Sir,

Two persons named below are hereby appointed to receive payment of bills on Government Account, signed by me and endorsed in favour of either of them. Their photographs and specimen signatures are given against each and have been attested by me: —

1. (a) Name

(b) Specimen Signatures

Space for photograph
(to be attested by
D.D.O.)

Photograph and the specimen Signatures of the Cash messenger
Shri. Name attested.

(Name Signatures and Designation of the D.D.O.)

2. (a) Name

(b) Specimen signatures



Photograph and the specimen signatures of the Cash Messenger
Shri (Name) attested.

(Name, Signatures and Designation of the D.D. O.)

2. You are further advised that after the 15th January, 1986 no payment should be made to a person other than those mentioned above and in the absence of both, the payment is to be made to the Drawing and Disbursing Officer appearing in person. Payments not in conformity with this would be at the risk of the Bank.

Yours faithfully,

(Signatures of D.D.O.)
with Stamp.

23.7 Introduction of cheque system for making payment by cheques on Government account.

A reference is invited to the above subject and to point out that the system of payment by cheques has since been introduced in all the District Treasuries in the state whereunder payments against the bills presented by the Drawing & Disbursing Officers at the District treasuries are made through cheques issued in their favour.

2 Separately this department has also issued a 'Standing Orders for regulating the conduct of transactions at the state Treasuries/Sub-Treasuries, to your address vide this Department Letter No. 10255-TA

(AI-Misc-452)-84/7069, dated 25.4.84 and its updated copy vide this department letter No. 10255-TA(AI-Misc-452)-85/14264, dated 22.8.85. Para 2.5 of the standing order prescribes that the monthly salary bills should be presented at the Treasuries from the 25th of each month and if that day happens to be holiday on the next working day by the Drawing & Disbursing officers to ensure timely issue of cheques by the Treasury officers in lieu thereof.

3. In order to give sufficient time to the Treasury officers to exercise proper checks prescribed in the codal rule in the scrutiny of the bills, and also to avoid rush in the last one or two days of the month it is requested that all the Drawing & Disbursing officers working under your control at the Headquarter as well as field officers (in account with the only District Treasuries) may be stressed to present the Salary bills in the time prescribed in Para 2.5 ibid.

NO. 2010-TA(AI-Misc-273-86/-2377 dated 5.2.86

238 Regulating the drawal of funds by the Department of Public Works (Building and Roads Branch and Public Health Branch) and the Department of Irrigation and Power (Irrigation Branch).

A reference is invited to the subject cited above and to state that the system of drawal of funds by the Building and Roads Branch, Public Health Branch and the Irrigation Branch, as introduced,—vide this Department's letter No. 4138-FICW-74/17658, dated the 3rd September, 1974, has been reviewed and a revised system of withdrawals against Letters of Credit is enclosed. It will come in to force from the 1st April, 1986.

No. 15/147/80 -FEIV(2)/4539, Dated, the 19th March, 1986.

WITHDRAWAL OF FUNDS AGAINST LETTERS OF CREDIT

These Instructions are in supersession of all instructions previously issued on the subject.

2.1 The Chief Engineers of each of the three Branches shall submit to the Department of Finance, in triplicate, a statement of funds required by them during the financial year, by the 30th of April every year in the proforma at Annexure 1. Funds to the extent mentioned in columns 4, 5 and 7 of this statement will be released to the concerned Chief Engineers during the financial year.

2.2 Requirement of funds for deposit works in progress on the 1st April shall also be intimated to the Department of Finance in the proforma at Annexure 11 accompanied by verification of balance of deposit available for each work, as on the 31st March of the preceding financial year by the office of the Accountant General, Punjab. For works to be undertaken during the current financial year against deposits received, requirement of funds shall be accompanied by verification of deposit received by the Treasury Officers/the Assistant Treasury Officers. Every proposal that may be sent to the Departments of Finance for release of funds shall also be accompanied by the check list at Annexure VII.

2.3 In the case of works executed on behalf of other Department requirement of Funds shall be asked for separately, in the Proforma at Annexure-VIII.

3.1 The Department of Finance shall release funds for the month of April on ad-hoc basis to be adjusted during the next release which will be made only on receipt of information indicated in paragraph 2 above and to the extent of amounts mentioned in columns 4, 5 & 7 of Annexure-I, column 9 of Annexure-II and column 9 of Annexure VIII, Funds shall be released monthly, equal to one eleventh of the admissible amount, by the 5th of each month from April to December. Funds for the months of January to March shall be released in lump sum in January provided utilisation certificates for the funds released up to November have been received and the figures of the outstanding on account of purchases made through the Director General of Supplies and Disposals and the 'Cash' Settlement of Suspense Accounts' have been furnished by the Chief Engineers, by the end of December. In the case, however, of a particular minor work of an important nature to be identified by the Chief Engineer in the beginning of the year, funds may be released in lumpsum, subject to the condition that the release does not exceed 10% of the total budget provision. Funds for 'Works Expenditure' and Officer Expenses shall be released separately.

3.2 Utilisation certificate (from Annexure III) for funds released by the Department of Finance shall be submitted by the Chief Engineer to the Department of Finance within two months from the date of each release. Funds for the last quarter shall be released after utilisation of funds released up to November is certified and a certificate furnished that releases already made in December and to be made in relation to January to March will be utilised by the 31st March.

3.3 Release of funds by the Department of Finance is also linked with the submission of form PWA 26 (Schedule of Settlement with Treasuries) to the Accountant-General, Punjab, by the Divisional Officers. A certificate in form (Annexure IV) shall be submitted to the Department

of Finance indicating that form PWA 26 up to the month dating three months back has been submitted to the Accountant-General. For example, while applying for release of funds for April, submission of form HPWA 26 up to the previous December is to be certified.

3.4 At the end of each quarter, a certificate shall be submitted within one month to the Department of Finance by the Chief Engineer in form Annexure V that all transactions prior to or during the previous quarter under 'Cash Settlement and Suspense' Accounts, have been settled by making payment to the originating Divisions.

3.5 The Department of Finance will release funds only after the receipt of certificates in Annexure III, IV and V.

4. Specimen signatures of the Chief Engineers concerned shall be sent to all the Treasury Officers, duly attested by a Gazetted Officer of the Department by registered post.

5. The Chief Engineer shall allocate the funds released by the Department of Finance among the Divisions and other Disbursing Officers generally in proportion to the Budget Grant allotted to each of them under each head of account separately, keeping in view the figures given in Annexure I. Funds released by the Department of Finance shall be distributed to the disbursing officers within a period of ten days from the date of receipt of release though a Letter of Credit, in the form at Annexure VI. In the letter of credit, reference to the release order of the Department of Finance must be made. Separate Letters of credit shall be issued for 'Works Expenditure' and 'Office Expenses under each head of account. If an Executive Engineer/Sub-Divisional Officer is to operate the Letter of Credit on more than one Treasury, separate Letter of Credit should be issued for each Treasury. If funds are required at a Sub-Treasury, the Letter of Credit shall be routed through the concerned Treasury Officer. All the Letters of Credit should be sent to the Treasury by the Registered post. However, in urgent cases, a Letter of Credit may be sent through a special messenger in a sealed cover.

6. The Executive Engineer, in whose favour a letter of credit has been issued' may, under rule 4.87 of the Subsidiary Treasury Rules Volume I, retain necessary portion there of for his own office and then break up the balance and issue letter of credit in favour of Sub-Divisional Officers in accordance with the provisions of rule 4.158(c) of the Subsidiary Treasury Rules, Volume I to the Treasury Officer concerned.

7. On receipt of the letter of credit from the chief Engineer, the Executive Engineers, and the Treasury Officer will note the amount authorised in a Register specially maintained for the purpose, in which separate folio should be earmarked for each Division, Sub-Divisional Officer and

each of the other Drawing and Disbursing Officers to whom the funds have been allocated. Where funds are needed at a Sub-Treasury, the Treasury officer concerned will convey the necessary intimation to the Assistant Treasury Officer and all concerned, at the request of Executive Engineer concerned. The Treasury Officer/Assistant Treasury Officers will maintain a record of the allotment made and the cheques encashed there-against. Having the amount of LOC entered in the drawing Account of Divisional Officers/Sub-Divisional Officers as the case may be the Treasury Officer/The Assistant Treasury Officers shall forward the letter of credit to the concerned Bank While doing so, they shall ensure strict compliance of the provision of 'Standing Orders for Regulating the Conduct of Business at the State Treasuries/Sub-Treasuries, as amended from time to time.

8. (i) The cheques issued by Divisional/Sub-Divisional Officers in favour of another Divisional/Sub-Divisional Officer which do not affect the amounts of letter of credit should be preferred/received direct at Treasuries/Sub-Treasuries for adjustment by book transfer and are not be routed through the Banks.

(ii) The Treasury Officer/Assistant Treasury Officer shall issue "stop payment" order to the bank concerned immediately if an excess drawal comes to his notice as a result of posting of paid cheques in the LOC account of each drawing officer. The amount of excess shall be deducted from the amount of subsequent letters of credit issued in favour of concerned Drawing Officer and notified to the Bank.

(iii) Excess drawal of funds by the officers of the three Branchs shall also be reported by the Treasury Officers concerned by 10th of each month to the Department of Finance (in the Treasuries and Accounts Branch and the Finance Expenditure IV Branch), under intimation to the Chief Engineer concerned for taking suitable action against the defaulters.

9. The Executive Engineer or the Sub-Divisional Officer in whose favour a letters of credit issued, shall observe the requirement set out in rules 2.12, 2.14, & 2.15 of PFR, Volume I and not draw any amount in favour of self with a view to keeping it in any separate drawing account either at the Treasury or at the Bank or for retention in any other manner.

10. The limit intimated by the Chief Engineer to the Treasury Officer/the Assistant Treasury Officer will be valid for the month concerned but the undrawn portion, that is, amount for which cheques have not been issued or bills have not been presented, shall the except on the expiry of the financial year, be available for utilisation during the succeeding months without any further authority from the Department of Finance or the Chief Engineer. The Validity of cheques issued by the Officers of the three Branches shall be limited to the last day (the 31st March) of the financial year, so that there is no spill over of the expenditure of one year to the next year. For this purpose, the drawers of the cheque must stamp

the cheque issued in the month of December to March of the financial year as 'Not payable' after the 31st March, 19—i.e. before appending his signatures on cheques. All cheques remaining uncashed on 31st March, when renewed in the succeeding financial year will be charged against the letter of credit of that (succeeding) year.

11. The Chief Engineer shall ensure that funds are not released to any Drawing and Disbursing Officer in excess of his requirement as worked out in column 8 of Annexure-I and column 9 of Annexures II and VIII. He shall further ensure that drawal of funds does not, in any time, exceed the Budget Grant of any officer as also of the entire Branch.

BRANCH—ANNEXURE—1

Financial year—

Break-up of budget provision (Excluding Suspense)

Serial No.	Quarter	Head of Account	Payments Work-Charged Establishment (including Liveries)	to Contractors and Suppliers (Other than those on the rate contract of the Directorate and General of Supplies and Disposals)	to Payments to stores received/to be received against rate contract of the Directorate General of Supplies and Disposals	Cost of Office Expense	Total
1	2	3	4	5	6	7	9

ANNEXURE—II

District-wise break-up of the deposits made by the Marketing Board, the Market Committees and other agencies.

Serial No.	Head of Account	Estimated Cost of deposit work	Has the estimate been approved by the Competent Authority	Balance unspent amount of deposit available as on Ist April verified by the Accountant General	Amount deposited during the current financial year	Total funds available (5 & 6)	Time Schedule for the completion of work	Requirement of L.O. C.
1	2	3	4	5	6	7	8	9

ANNEXURE-III**Utilization Certificate**

This is to certify that funds released by the Department of Finance during the Financial year 19 : 19 Vide letter No. --- dated --- have been utilised.

Signature, Name and Designation of the
Officer signing the certificate.

ANNEXURE-IV

This is to certify that from PWA 26 (Schedule of Settlement with Treasuries) of all the Divisions in the Department has been forwarded to the Accountant General, Punjab up to the month of-----, except in the case of the following divisions, namely:—

- (i)
- (ii)
- (iii)

the requirements of funds of which have not been included in the proposal for the release of funds through letter of credit.

Signature. Name and Designation of the
Officer signing the certificate.

ANNEXURE-V

This is to certify that all transactions under the "Cash Settlement Suspense Account" for the quarter ending _____ have been settled by making payments to the originating Divisions.

Signature, Name and Designation of the
Officer signing the certificate,

ANNEXURE—VI
LETTER OF CREDIT

FROM

The Chief Engineer.

TO

The Treasury Officer,

No LOC/

Dated,

Subject:—Letter of Credit in favour _____ 19_____ for the
quarter 19____—month____—under head of account _____

You are hereby authorised to allow withdrawals by _____
through cheques/bills presented at your Treasury on Government account
to the extent of Rs. _____ (Rupees _____)
during the period mentioned in the subject. You are requested to
ensure the observance of instructions contained in rule 3.26 of the Pun-
jab Finance Rules, Volume-I and rule 4.153(c) of the Subsidiary Treas-
ury Rules, Volume-I for properly regulating the drawings of the afore
said office.

2. The date of commencement of this letter of credit is the
date of issue indicated above and it shall remain valid till the 31st
March _____.

3. The receipt of this communication may please be
acknowledged.

Chief Engineer,

_____—Branch.

Endst No. _____ Dated, the _____

A copy is forwarded to the _____ for
necessary action and strict observation of the monetary limit mentioned
above.

2. It may be noted that this letter of credit does not entitle the
said office to draw the amount with a view to keeping it in a separ-
ate drawing account at the Treasury or the Bank or for retention in
any other manner.

Chief Engineer
_____—Branch.

Endst. No. — — — — —

Dated, the,

A copy is forwarded to the Superintending Engineer, — — — — — for information with reference to his letter No. — — — — — dated, — — — — —.

Chief Engineer,
 — — — — — Branch.

Endst. No. — — — — —

Dated, the,

A copy is forwarded to Secretary to the Government of Punjab, Department of Finance (in Finance Expenditure IV Branch) for information with reference to its release order No. — — — — —, dated — — — — —.

Chief Engineer,
 — — — — — Branch.

ANNEXURE-VII

CHECK LIST

- | | |
|--|---|
| FRC | 1. Head of Account under which deposit made .. |
| | 2. Estimated cost of the deposit work.. |
| TO | 3. Nature of deposit work .. |
| | 4. Name of the Department/agency on whose behalf remittance has been made .. |
| Sub | 5. Amount of deposit .. |
| thrc
to
dur
ens
jab
sur
saic | 6. Treasury voucher/Bank Scrol No. and date to be indicated in each proposal for release of funds .. |
| | 7. Has an authenticated/photostat copy of the treasury challan been enclosed in support of the deposit made ... |
| dat
Ma | 8. Amount for which L.O.C. is required .. |
| acl | 9. Does the deposit pertains to the current financial year ? if not has the balance amount available at the beginning of financial year been got verified by the Accountant General Punjab and authenticated copy of audit certificate issued in that behalf by the Audit Office, attached with the proposal ? .. |
| En | |
| ne
ab | 10. Name of the district in which deposit work is to be undertaken .. |
| sa
at
ar | |

ANNEXURE VIII

Serial No.	Name of the Department/ Govt. on whose behalf Execution of construction work is to be undertaken	Nature of work, whether spill over or a new work	If spill over work the balance deposit as on 1st April	Amount of deposit, and the date of deposit made during the current financial year	Total funds available (4 & 5)	Whether deposit has been made out of the sanctioned budget grant for the current financial year, earmarked for the specific purpose.	Whether the concerned Govt./ Department is aware of the levy of departmental charges on the work proposed to be executed	Amount for which LOC is required
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1	2	3	4	5	6	7	8	9
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SUBJECT WISE INDEX

Subject	Para No.	No. and date of letter	Page No.
1	2	3	4
Ad-hoc Relief			
—to Punjab Government pensioners and family pensioners.	13.101	No. 16/66/84-FR (6)/11780, dated 16.8.85	16-17
	13.102	No. 16/66/84-IFP-III/1765, dated 4.10.85.	17-18
	13.104	No. 16/66/84-1FP-III/6831, dated 31.3.86.	19-20
Audit			
—Separation of work between Audit and Accounts wing of the Accountant General Punjab-submission of reports regarding defalcation and remission	5.6	No. 37/80/84-5 FP-II/10141 dated 11.12.85.	
Books			
— Supply of priced publication of the Department of Finance	20.47	No. 7-1-USF (C) 85/5734 dated 19.4.85.	
Contingency Fund			
— Advances from	20.46	No. 3/1/84/4B and C-85/5063 dated 2.4.85.	61-62
Court-cases			
— Defence of court cases-filed by employees-Responsibility for	20.49	No. 39/29/85-2FP-1/14525 dated 14.10.85.	
Cheque system			
—Introduction of	23.7	No. 2010-T.A. (A.I. Misc. 273)-86/2377, dated 5-2-86.	139-140
Dearness Allowances			
—To the Punjab Government employees	9.60	No 15/5/85-3FPI/13962 dated 19.9.85.	6-7
	9.61	No. 15/5/85-3FPI/2112 dated 4.2.86.	10-11
Delegation			
—powers to administrative Secretaries for grant of study leave	14.49	No. 14/6/84-4FR/8925 dated 3.7.85.	

1	2	3	4	
--powers regarding training to various courses in India	16.35	No. 28/5/85-2FPI/13264 dated 11.9.85.	45-46	41
Drawals of funds				
--by the Departments of P. W. D. (B&R/P.H.) and Irrigation and Power Department (Irrigation Br.)	23.8	No. 15/147/80-F.E.IV (2)/4539, dated 19-3-86	140-153	41
--Economy in expenditure	19.7	No. 5/5/86-5FBI/6692, dated 31.3.86.	P-52-60	14
General Provident Fund				
--grant of advance/withdrawals out of	6.67	No. 13/49/85-3FR/11445 dated 9.8.85.	2	
--Incentive bonus scheme for subscribers of	6.68	No. 12/37/78-4FPIII/1988 dated 30-1-86.	3	15
	6.69	No. 12/37/78-4FPIII/2676 dated 14/17-2-86	5	1-42
Group Insurance Scheme, 1982				
--Maintenance of receipt and payment registers in office treasury/assistant treasury officers.	22.20	No. 2(200) 83-6GI/832 dated 19-4-85.	87-89	15
--reconciliation of accounts as per accounting procedure	22.21	No. 2/108/3GI-84/877 dated 25-4-85.	90	86
	22.22	No. 2/108/3GI/84/1281 dated 10-7-85.	P-90-91	
	22.23	No. 6/5/85-3GI/1415 dated 8.8.85.	92-98	18
--collection of data regarding enrolment of members	22.24	No. 1/5/83-5GI/882 dated 25.4.85.	P-99	
--provisions of further option to join	22.25	No. 1/44/84-2GI/936 dated 6.5.85.	P-99-100	44
--Supply of quarterly statement as per item No. XVII of accounting procedure	22.26	No. 3/7/83-3GI/1036, dated 22.5.85.	P-101-102	
	22.35	No. 2/93/84-3FPIII/2099, dated 22-11-85.	116-120	136
--List of members enrolled under the scheme alongwith the additions/deletions	22.27	No. 1/112/84-4GI/1107 dated 4.6.85.	103	137
	22.30	No. 1/112/84-4GI/1580 dated 28.8.85.	110	
--amendment of Form No. 11&12	22.28	No. 1/77/84-6GI/1324, dated 22-7-85.	103-107	7-48
--review of accounting procedure	22.29	No. 1 (1)-2GI-82/1331 dated 23.7.85.	108-109	

	1	2	3	4
	—amendment of clause 15 of schedule to Punjab Civil Services (Group Insurance Rules, 1982)	.. 22.31	No. 1 (80)-85-2FPII/1670 dated 11-9-85.	110-11
	—audit of accounts by the Internal audit	.. 22.32	No. 1/45/3FPII-85/1672 dated 12-9-85.	111-11
	Group Insurance Scheme, 1982			
	—promotion of an employee from one group to another	.. 22.33	No. 5/26/85-3FPIII/1676, dated 13.9.85.	113
	—pro forma for issuing statement in stead of copy of ledger account	.. 22.34	No. 1/8/84-3FPIII/1733 dated 24.9.85.	113-115
	—implementation of clause 4(i) of the scheme	.. 22.36	No. 1/27/85-3FPIV/25 dated 9.1.86.	121
	—refund of amount erroneously deducted	.. 22.37	No. 1/30/85-3 FPIV/32 dated 13-1-86.	121
	House Rent Allowance			
	—on revised rates	.. 11.25	No. 39/6/85-2FPI/14451, dated 11.10.85.	13
	—to employees posted within 8 Kms. (5 miles) of the neighbouring states clarification regarding	.. 11.26	No. 39/19/81-2FPI/1230 dated 20.1.86.	13
	Income Tax			
	—deduction at source from the salaries during the year 1985-86 under section 192 of Income Tax Act, 1961.	.. 20.48	No.8 (173) 1WM/12631, dated 30.8.85.	64-85
	Loans & Advances			
	—Calculation of interest on loans and advances-Issue of no due certificate	.. 7.31	No. 10565-F.D. (Loans) 85/6722, dated 22.5.85.	5
		.. 7.32	No. 10565-F.D. Loans) 85/12704, dated 25.11.85.	5
	Pensions			
	—Liberalised pension formula-implementation of judgement of the Supreme Court to those Punjab Government employees who retired before the 1st January, 1978	.. 13.105	No. 37/62/82-6FR/13078 dated 9.9.85 and 1.1.86	20-33
		.. 13.106	No. 37/62/82-1FPIII/2277 dated 11.2.86.	38
		.. 13.107	No. 37/62/82-1FPII/3787, dated 7.3.86.	39

	2	3	4
—allocation of pensionery liability in respect of temporary service rendered under the Government of Himachal Pradesh	13.108	No. 16/98/80-1FP111/4525, dated 20.2.86.	39—41
Pensions			
—admissibility of Dearness Allowance, House Rent Allowance, Commensatory Allowance etc. to the re-employed military pensioners-clarification regarding	13.109	No. 6/62/85.5FPI/396, dated 7.1.86	41
—counting as emoluments increased in pay not actually drawn in the case of Government employees on L.P.R., Earned leave and Half pay leave on 1st January, 1978 and retired thereafter without resuming duties	13.98	No. 38/52/80-6FR/5782 dated 22.4.85	14
—Grant of medical facilities to ex-servicemen	13.99	No. 7 (239) 84-5HBV-85/10646, dated 21.6.85.	15
—reimbursement of cost of hearing aid	13.110	No. 7/233/84-5HBV1/1943 dated 3.2.86.	41-42
—treatment of D. A. as Dearness pay for the purpose of retirement benefits	13.100	No. 16/65/79-6FR, dated July, 1985.	15
Plan Schemes			
—re-appropriation of funds from one plan scheme to another	20.50	No. 2/5/85-FB (1)/3141, dated 25.2.86.	85—86
—relief			
—to retired government servants	13.103	No. 16/37/85-1FP111/1827 dated 15-10-85.	18
Travelling Allowance			
—Deputation/Delegations abroad- reimbursement of taxi fare from air port to hotel and vice versa	15.60	No. 12/3/86-2FP1V/84 dated 27.1.86.	44
Treasuries/Sub Treasuries			
—standing orders for regulating the conduct of transaction at	23.4	No. 10255-TA (AI. Misc. 452)-85/14264 dated 22.8.85	122—136
—relaxation for bills relating to expenditure on natural calamities	23.5	No. 17/29/86-1FEVI/3804, dated 7.3.86.	137
Treasuries/Sub Treasuries			
—fraudulent withdrawals from Treasuries/Banks-supply of list of bill (s) passed by the Assistant Treasury Officers	17.3	No. 25914-TA AI Misc. 478 85/18991, dated 15.11.85.	47—48

1	2	3	4
..	17.4	25914—TA (AI. MISC) 478/86/131 dated 2.1.86	49
..	17.5	25914—TA (AI. MISC) 478/86/368 dated 7.1.86	49—50
...	17.6	No.2538-TA (AI, Emb. G. 39)-86/2075, dated 31.1.86.	50—51
—supply of specimen signatures and photographs of two messengers	23.6	No. 23744-TA (AI. Misc. 479)-85/20764, dated 17.12.85.	137-139