

- (ii) In the case of any other individual being a technician the fact of the terms and conditions of his service outside India having been approved in this behalf by the Central Government (Ministry of Finance, Department of Revenue, Foreign Tax Division, New Delhi).

(It should also be ensured that the deductions is allowed with reference to the remuneration received in foreign currency in respect of the period of service outside India. The fact that deduction is admissible only in relation to the first 36 months of continuous service outside India should also be kept in view).

(xiii) Under Section 80-U

- (1) "In computing the total income of an individual, being a resident who, as at the end of the previous year"—

- (i) is totally blind, or
- (ii) is subject to or suffers from a permanent physical disability (other than blindness) being permanent physical disability, specified in the rules made in this behalf by the Board, and which has the effect of reducing substantially his capacity to engage in a gainful employment or occupation there shall be allowed a deduction of a sum of ten thousand rupees;

Provided that such individual produces before the Income-tax Officer, in respect of the first assessment year for which deduction is claimed under this Section—

- (a) in a case referred to in Clause (i), a Certificate as to his total blindness from a registered Medical Practitioner being an oulist; and
- (b) in a case referred to in Clause (ii) a Certificate as to the permanent physical disability referred to in the said Clause from a registered medical practitioner.

2. The Board has by Notification S.O. 529(E), dated the 17th July, 1985 specified the physical disabilities which will be reckoned as permanent physical disabilities for purposes of deduction under this Section according, to the said Notification a permanent physical disability shall be regarded as a permanent physical disability for purposes of Clause (ii) of sub-section (1) of Section 80-U, if it falls in any one of the categories specified below, namely :—

- (a) permanent physical disability of more than 50 per cent in one limb. or

- (b) permanent physical disability of more than 60 per cent in two or more limbs;
- (c) permanent deafness with hearing impairment of 71 decibels and above; or
- (d) permanent and total loss of voice.

The deduction of Rs. 10,000 from the total income is allowed to the employer subject to the production of a Certificate from the IFO in favour of the employer as laid down in this Ministry's Circular No. 2 dated 26th May 1980 [printed at (1980) 124 ITR (st) 3]. The Certificate once issued will continue to be in force till it is withdrawn by the IFO.

(xiv) The total income computed in accordance with the provisions of the Act should be rounded off to the nearest multiple of ten rupees by ignoring the fraction which is less than five rupees and increasing the fraction which amounts to five rupees or more, to ten rupees. The net amount of tax deductible should be similarly rounded off to the nearest rupee.

(xv) Section 201 provides :—

“(i) if any such person and in the cases referred to in Section 194 the principal officer and the Company of which he is principal officer does not deduct or after deducting fails to pay the tax as required by or under this Act, or it shall, without prejudice to any other consequences which he or it may incur, be deemed to be an assessee in default in respect of the tax;

Provided that no penalty shall be charged under Section 221 from such person, principal officer or company unless the Income-tax Officer is satisfied that such person or principal officer or Company, as the case may be, has without good and sufficient reasons failed to deduct and pay the tax.

(1A) Without prejudice to the provisions of sub-section (1), if a person, principal officer or Company as is referred to in that sub-section does not deduct or after deducting fails to pay the tax as required by or under this Act, or it shall be liable to pay simple interest at fifteen per cent per annum on the amount of such tax from the date on which such tax was deductible to the date on which such tax is actually paid.

- (2) Where the tax has not been Paid as aforesaid after it is deducted the amount of tax together with the amount of simple interest thereon referred to in sub-section (1A) shall be a charge upon all the assets of a person or the Company as the case may be, referred to in sub-section (1)".

(xvi) Attention is also invited to Section 276-B, where it is provided that if a person without reasonable case or excuse fails to deducting or after deducting fails to pay the tax as required under the provisions of Chapter XVII-B of the Income-tax Act, 1961, he shall be punishable :—

- (i) in a case where the amount of tax which he has failed to deduct or pay exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine; and
- (ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine;

5. While making the payment of tax deducted at source to the credit of the Central Government it may kindly be ensured that the correct amount of Income-tax and surcharge is recorded in the relevant challan. It may also be ensured that the right type of challan is used. The relevant challan for making payment of tax deducted at source from salaries is No. 9 with "Blue Colour Band". Where the amount of tax deducted at source is credited to the Central Government through Book adjustment, care should be taken to ensure that the correct amount of income-tax and surcharge is reflected therein.

6. These instructions are not exhaustive and are issued only with a view to helping the employers to understand the various relevant provisions. Wherever, there is a difference of opinion, a reference should always be made to the provisions of the Income-tax Act and the relevant Finance Act through which the changes in the tax structure are made.

7. These instructions may please be brought to the notice of all

**Disbursing Officers and State Undertakings under the control of the State Government.**

8. In case any assistance is required the I.T.O. concerned and/or the Local Public Relations Officer may be approached for the same who will, if necessary obtain the orders of higher authorities in the matter.

9. Copies of this Circular are available with the Director of Inspection (Research Statistics and Public Relations), 6th Floor, Mayapuri Bhavan, Connaught Circus, New Delhi—110001.

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## ANNEXURE—1

## EXTRACT FROM THE FINANCE ACT, 1985

## PART III OF THE FIRST SCHEDULE

## PARAGRAPH A

## SUB-PARAGRAPH-I

In the case of every individual or Hindu Undivided Family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of Section 2 of the Income-tax Act, not being a case to which sub-paragraph II of this paragraph or any other paragraph of this part applies,

## Rate of Income-tax

- |  |   |
|--|---|
| 1. Where the total income does not exceed Rs. 18,000                           | .. 'NIL,  |
| 2. Where the total income exceeds Rs. 18,000 but does not exceeds Rs. 25,000   | .. 25 per cent of the amount by which the total income exceeds Rs. 18,000                   |
| 3. Where the total income exceeds Rs. 25,000 but does not exceeds Rs. 50,000   | .. Rs. 1,750 plus 30 per cent of the total amount by which the income exceeds Rs. 25,000    |
| 4. Where the total income exceeds Rs. 50,000 but does not exceeds Rs. 1,00,000 | .. Rs. 9,250 plus 40 per cent of the amount by which the total income exceeds Rs. 50,000    |
| 5. Where the total income exceeds Rs. 1,00,000                                 | .. Rs. 29,250 plus 50 per cent of the amount by which the total income exceeds Rs. 1,00,000 |

## ANNEXURE—II

## TYPICAL EXAMPLES OF INCOME-TAX CALCULATION

## Example—I

	Rs.	Rs
1. Total salary income ..		30,000
2. Contribution to Government Provident Fund ..	5,000	} 6,800
3. Payment towards Life Insurance Premia ..	1,000	
4. Contribution for participation in Unit-linked Insurance plan, 1971, made under Section 19 (1) (cc) of the Unit Trust of India Act, 1963 ..	300	
5. Deposits in a 10-year account or 15-year account under the Post Office Saving Bank (Cumulative Time Deposits) Rules 1959 ..	500	
6. Total salary income ..		30,000
7. <i>Deduct</i> : Amount of standard deduction under Section 16(1) of the Income-tax Act, 1961 @ 25 per cent of the amount subject to maximum of Rs. 6,000		6,000
8. Gross total income (6-7)		24,000
9. <i>Deduct</i> : amount on account of contribution towards G.P.F., Life Insurance Premia, Unit-linked Insurance Plan and Deposit in 10-year Account or 15-year Account under Post Office Savings Bank (Cumulative Time Deposits) Rules, 1959. The total amount paid Rs. 6,800		6,400
10. Total income		17,600
11. Total tax payable ..		Nil

**Example—II**

(Illustrating calculation of limits under Section 80 C and valuation of some perquisites in case of an employee of a private Company posted at Bombay).

	Rs.	Rs.
1. Salary including Dearness Allowance ..		48,000
2. Bonus ..		9,600
3. Contribution to Recognised Provident Fund ..		11,000
4. L.I.P. ..		10,000
5. Subscription to National Saving Certificates (VI & VII issues) ..		10,000
6. Interest accrued for the first year on N.S.C. VI Issue) @ Rs. 12.40 for every Rs. 100 on say Rs. 5,000 ..		620
7. Free gas, electricity, water, etc. (actual bill paid by the Company) ..		2,400
8. Furniture at cost (including television set, radio set, refrigerator, other household appliances and an airconditioner) belonging to the Company ..		40,000
9. (i) Furnished flat provided to the employee for which actual rent paid by the Company (actual rent assumed to be equal to the (Fair rental value) ..		42,000
(ii) Rent recovered from the employee ..		12,000

**Computation of Total Income**

1. Salary ..	48,000
2. Bonus ..	9,600
	-----
	57,600
	-----

## 3. Valuation of perquisites :

	Rs.	Rs.
(a) Furnished flat at concessional rent under section 17 (2) read with clause (a) and (b) of Rule 3 of Income-tax Rules, 1962 ..		
Fair Rental Value (FRV) (assumed to be equal to actual rent Rs. 42,000) 10 per cent of salary including bonus ..	5,760	
Add excess of (FRV) (over 60 per cent of salary including bonus, of Rs. 57,600 (i. e. Rs. 42,000-Rs. 34,560) ..	7,440	
Add perquisite of the furniture (10 per cent of cost i.e. Rs. 40,000) ..	4,000	
	-----	
Less rent paid by the employee ..	17,200	
	12,000	5,200
		-----
		62,800
		-----
4. Free gas, electricity, etc. ..		2,400
		-----
		65,200
5. Less standard deduction u/s 16(i) at 25 per cent subject to maximum of Rs. 6,000 ..		6,000
6. Gross total income		59,200
7. Less deduction u/s 80 C		
P.F. paid Rs. 11,000 but restricted to 1/5th of salary Rs. 48,000 (excluding bonus) or Rs. 10,000 whichever is less		9,600
L.I.P.		10,000



National Saving Certificates (VI and VII Issues) and interest accrued on Rs. 5,000 for the first year of N.S.C. (VI Issue) (Rs 10,000 + 620)	..	10,620
		-----
Total of P.F., L.I.P., N.S.C. of Rs. 30,220 (maximum allowable upto Rs. 40,000)	..	30,220
		-----
First Rs. 6,000 (100%)	..	6,000
Next Rs. 6,000 (50%)	..	3,000
On balance Rs. 18,220 (40%)	..	7,288
		-----
		16,288
8. Total income (6-7) (Rs. 59,200—Rs. 16,288)	..	42,912
		or 42,910
9. Tax payable thereon Rs. 1,750 + 30% of excess over Rs. 25,000 i.e. on Rs. 17,910		7,123

(Rate at which monthly deduction from salary is required to be made works out to Rs. 594).

*Notes :—*

- (i) In the case of Government servant, the value of perquisites of unfurnished accommodation provided free is determined in accordance with the rules framed by the Government for allotment of residence to its employees. For determining the perquisites value of free furniture, it is taken, as in other cases, at 10 per cent per annum of the original cost of the furniture, or if it is hired from a third party, the actual hire charges payable.
- (ii) Where unfurnished accommodation is provided to its employees by the Reserve Bank of India or any other public sector body specified in sub-clause (2) of clause (a) of Rule (3) of the Income-tax Rules, say, a nationalised bank, State Trading Corporation etc. it is taken as 10% of the salary due to the employee and where the accommodation is furnished as in other cases, an additional 10% of the original cost of furniture, or if it is hired party, from a third the actual hire charges payable therefor.

- (iii) In the example given above the actual rent has been assumed to be equal to the "Fair Rental Value". "Fair Rental Value" can, however, be different from the actual rent. It is defined in Explanation 2 below clause (a) of Rule 3, to mean in the case of an accommodation which is unfurnished." The rent which is a similar accommodation would realised in the same locality or the municipal valuation in respect of the accommodation whichever is higher.
- (vi) In case the accommodation is situated in Bombay, Calcutta, Delhi and Madras be excess over 60% or Salary over fair rental value as against 50% in other cases is required to be added in determining the value of perquisites in view of Board's Circular No. 374, dated 14th December, 1983 [Printed at 1984, 146 ITR (St.) 60]

### EXAMPLE III

(Illustrating limits of deduction under Section 80 C)

	Rs.	Rs.
1. Total salary income (including Rs 2,400 as conveyance allowance at Rs. 200 p.m. received from the employer) ..		36,000
2. Contribution to Recognised Provident Fund ..	9,500	}
3. Payment to Life Insurance premia ..	1,000	
4. Contribution for participation in Unit-linked Insurance Plan 1971 made under Section 19 (1)(cc) of the Unit Trust of India Act, 1963 ..	1,500	
5. Deposit in a 10-year account or 15-year account under the Post Office Saving Bank (Cumulative Time Deposits), Rules 1959 ..	10,000	
6. Total salary income ..		36,000
7. <i>Deduct.</i> —Amount of standard deduction under 16 (i) of the Income-tax Act, 1961 at 25% of the amount subject to maximum of Rs. 6,000 ..		6,000
		-----
8. Gross Total Income (6—7) ..		30,000
		-----

	Rs.	Rs.
9. Deduction under Section 80 C		
Contribution of Rs. 9,500 to P.F. under Section 80C(2)(d) restricted to 1/5th of salary of Rs. 36,000 or Rs. 10,000 whichever is less, i.e.	..	7,200
Life insurance premia	.. 1,000	
Contribution to participation in Unit-linked Insurance Plan, 1971 made under Section 19(1)(cc) of the Unit Trust of India Act, 1963	.. 1,500	
Deposit in a 10 year account of 15-year account under the Post Office Saving Bank* (Cumulative Time Deposits) Rules, 1959	.. 1,000	
Deduction admissible on Rs. 10,700 on the first Rs. 6,000 (100%)	.. 6,000	
On the balance Rs. 4,700 @ 50%	.. 2,350	8,350
10. Total income 8-9	..	21,650
11. Income-tax payable at Rs. 21,650 (Rs. 21,650-18,000 = Rs. 3,650 @ 25%)	..	912.50
12. Rounded off under Section 288B Rate at which monthly deduction is required to be made works out to Rs. 76		913

#### EXAMPLE IV

(Illustrating calculation of house rent allowance under Section 10(13A) in respect of residential accommodation situated at Delhi.

	Rs.	Rs.
1. Salary (excluding of allowances and perquisites)		40,000
2. House rent allowance received		8,400
3. Actual rent paid		11,400
4. Contribution to Recognised Provident Fund		6,000
5. LIP		3,000

	Rs.	
6. Deposits in a 10 year account under the P.O. Saving Bank (Cumulative Time Deposit) Rules, 1959	..	1,0

### Computation of Total Income

1. Salary	..	40,0	8,4
2. House Rent Allowance received	..	48,4	
3. Less allowance u/s 10(13A)			
Actual rent paid	..	11,400	
Less : 10% of salary	..	4,000	
		7,400	
20% of salary (accommodation being situated at Delhi) Maximum allowable at Rs. 400 p.m.		8,000	
		4,800	4,8
4. Less standard deduction under Section 16 (i) at 25% subject to the maximum of Rs. 6,000	..		43,6
5. Gross Total Income	..		6,0
6. Less deduction under Section 80 C			
Total P.F., L.I.P. and C.T.D.			
Rs. 10,000			
These contributions being within the prescribed admissible limits, the deduction is admissible on Rs. 10,000			
First Rs. 6,000 (100%)	..	6,000	
of balance Rs. 4,000 (50%)	..	2,000	
		8,000	8,00
7. Total income			29,6

8. Tax payable thereon Rs. 1,750+30% of  
Rs 4,600 (Rs. 29,000—25,000)

3,130

(Rate at which monthly deduction is  
required to be made works out to  
Rs. 261)

(PG. FD No. 8 (173) 85-1 WM/12631, Dated 30th Aug., 1985)

- 20.49. Defence of the Court cases filed by the employees—responsibility  
for—instructions regarding.

Attention is invited on the subject cited above. It has been observed that the Secretary to the Government of Punjab, Department of Finance is invariably impleaded as a respondent in the petitions filed in different courts by the employees serving in various Departments whenever any reference to the instructions or rules framed by the Department of Finance is made in these petitions. Since the complete record relating to such petitions is available with the concerned Administrative Departments/Heads of Departments/subordinate offices where the employees are serving, the Department of Finance experiences difficulty to prepare the reply in such petitions. Normally it is the function of the Department concerned to file reply to such petitions. You are, therefore, advised that in future reply in such petitions should be prepared by the Department concerned in which the employee is serving irrespective of the fact that the Department of Finance is impleaded and filed well in time, under intimation to this Department. Advice of the Department of Finance on any specific point(s), if required may be obtained through the Administrative Department concerned. However, in cases where any policy framed by the Department of Finance is challenged, the concerned Department should invariably show the draft written statement to the Department of Finance before filing it in the court. The instructions may kindly be noted for strict compliance.

(No. 39/29/85-2 FPI/14525, dated 14th Oct. 1985.)

- 20.50 Re-appropriation of funds from one Plan scheme to another  
Plan scheme.

Reference is invited to Paragraph 1.5 of the Punjab Budget Manual relating to the structure of accounts and estimates in respect of the Consolidated Fund of the State. It is divided into sectors, sub-sectors, major heads, sub-heads and detailed heads. Chapter 14 of the Punjab Budget Manual deals with Reappropriation, Supplementary Estimates and Excess Grants. Paragraph 14.5 specifically provides where reappropriation is not admissible. Paragraph 14.8 of Punjab Budget Manual provides sanctioning of reappropriation subject to the restrictions

provided in Paragraph 14.5 by Finance Department within a grant from one major/minor or subordinate head to another provided that the Planning Department shall be consulted before sanctioning any re-appropriation which has the effect of increasing the ceiling for a Plan scheme allotted by that Department for particular financial year.

Under the Plan Scheme, there are outlays approved by the Planning Commission in respect of earmarked sector/programme/scheme. These earmarked sectors may be broadly relating to schemes under Agriculture and Allied Services, Rural Development, Cooperation, Minor Irrigation, Command Area Development, Power Projects and various components of Minimum Needs Programme. The Central Government provides Central Plan Assistance on these earmarked sector/programme/scheme. So no diversion of outlays approved by the Planning Commission in respect of these sectors is possible, as it would correspondingly reduce the Central Plan Assistance.

It has been stressed that the Plan Schemes should be given priority and the funds provided therefor be utilised within the financial year. So as to accelerate the pace of implementation of the development schemes, it has been decided that delegation for reappropriation within a grant from one major, minor or subordinate head to another under a Plan Scheme may be delegated to the Administrative Department subject to the provisions of paragraph 14.8 of the Punjab Budget Manual. In such cases the Administrative Department will not have to consult the Department of Finance before making any reappropriation as mentioned above.

(No. 2/5/85—FB (I)/3141, dated 25-2-86.)

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## CHAPTER 22

### THE PUNJAB GOVERNMENT EMPLOYEES GROUP

#### INSURANCE SCHEME 1982

22.20. The Punjab Government Employees Group Insurance Scheme, 1982- Maintenance of Receipt and payment Registers in the office of Treasury/Assistant Treasury Officers in the State.

A reference is invited to the instructions contained in Punjab. Government Department of Finance (Group Insurance Branch) letter Nos. 1(1) 2 GI-83/397, dated 21.7.83, copy endorsed to all Treasury Officers, and Assistant Treasury Officers in the State—*vide* No. 1(1) 2 GI-83/399, dated 21.7.83 which relate to the reconciliation of figures of receipt and payment by the Drawing and Disbursing Officers with the Treasury Officers. As provided Schedule of recoveries creditable to Savings Fund/ Insurance Fund under head of account "811" Insurance and Pensions Funds-Minor head-Punjab State. Government Employees Group Insurance Schemes-sub-head.

(1) Insurance Fund.

(2) Savings Fund are Prepared and attached with the salary bills of the establishment by the respective DDOs every month. During inspection of some of the selected treasuries in the State, it was found that there was no procedure with the offices of the treasuries in the State to maintain proper account of the schedules attached with the bills. It was desired that proper form of registers be devised for keeping such accounts by each treasury/sub-treasury in respect of the schedules prepared in form 10 added to the schedule of the Punjab Civil Services (Group Insurance) Rules, 1982.

2. In consultation with the selected Treasury Officers, T & A Organisation and with the approval of the Accountant-General, Punjab two forms for maintaining registers of payment/receipt have been devised which are enclosed. It has now been decided that each Treasury/Sub Treasury should in future maintain accounts of receipt and payment as shown in the schedule of recoveries prepared in form 10 and added with each salary bill of the establishment by the respective Drawing and Disbursing Officers. This will facilitate the offices of the treasuries and the Drawing and Disbursing Officers to reconcile the figures of payments and receipts after the head of each quarter.

(No. 2(200) 83-6GI-832, Dated the 19th April, 1985)

## RECEIPT REGISTER

Head of Account—811-Insurance and Pension Funds-Punjab State Employees  
Group Insurance Scheme-Saving Fund/Insurance Fund (Receipt)

Name of Department.....

Sr. No.	Try Vr. No. and date	Name of Office/ D.D.O.	Amount of subscription/ Saving/Insurance Fund/Group-wise (referred to in clause 5(1) credited to Saving Fund				Interest recovered referred to in circular No. 7- (10)OS (F) 82/3 dated 4. 11. 82 Clauses 9 (6) & 9 (7) and credited to Savings Fund	Amount of subscription of Insurance cover Group-wise (referred to in clause 6) credited to Insurance Fund			
			A	B	C	D		A	B	C	D
1	2	3	4				5	6			
Total			Amount credited to					Grand Total of Col. 7			
Col. 4	Col. 5	Col.6	(Referred to in item ix of Accounting Procedure)								
S. F./I. F.	Interest recovered	I. F.	Saving Fund including interest recovered			Insurance Fund					
			(a)			(b)					
			7			8					9



## PAYMENT REGISTER

Heads of Account—811—Insurance and Pension Funds Punjab State Employees Group Insurance of  
Scheme-Savings Fund/Insurance Fund (Out going)

Name of Department.....

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Sr. No.	Bill No.	Name of office/ D. D. O.	Account debited to Savings Fund/ Insurance Fund (Group-wise) (Referred to in clause 8-11)								Grand total of col. 4	
			Savings Fund				Insurance Fund					
			A	B	C	D	A	B	C	D		
1	2	3									4	5

22.21.— Enforcement of the Punjab Government Employees Group Insurance Scheme, 1982-Reconciliation of Accounts as per item No. (xiii) of the Accounting Procedure.

Attention is invited to Punjab, Government Finance Department circular letter No. 1(1)2GI-83, dated 21-7-83 and subsequent circular reminder Nos. 1(1)-2GI-83/607, dated 7-9-83, No. 1 (1) - 2GI/83/842, dated 22/29-11-83, No. 2 (108) 3GI/1022, 29-8-84, No. 2(108)-3GI/46, dated 9-1-85 and No. 2 (108)-3GI-84/591, dated 13-3-85, on the subject noted above. I am directed to say that the Drawing and Disbursing Officers in various offices/sub offices under your control were required to reconcile the figures of transaction with regard to the Punjab Government Employees Group Insurance Scheme 1982 with the respective Treasury Officers quarterly and to record a certificate on the broadsheet maintained in their offices to this effect. They were also, requested to complete the reconciliation work within a period of one month.

2. It has come to the notice of the State Government that most of Drawing and Disbursing Officers have not completed their accounts duly reconciled from the Treasury Officers concerned. This is a serious lapse and may create disturbing complicacies.

3. You are therefore, request to impress upon the Drawing and Disbursing Officers the desirability to up to date their account, immediately, on priority basis and intimate the progress achieved in the matter. The quarter upto which the accounts relating to the Group Insurance Scheme have since been reconciled by Drawing and Disbursing Officers under your contact with the Treasury Officers concerned, may also be indicated. This work may be given top-priority at all levels.

[No. 2(108)-3GI/84/877 Dated, Chandigarh, the 25-4-1985]

22.22.—Enforcement of the Punjab Government Employees Group Insurance Scheme, 1982—Reconciliation of Accounts as item No.(xiii) of the Accounting Procedure.

Refer to letter No. 1 (1) 2GI/83/397 dated 21-7-83 and subsequent reminders dated 7-9-83, 29-11-83, 29-8-84, 9-1-85, 13-3-85 and 25-4-85 on the subject noted above, I am directed to say that the Drawing and Disbursing Officers in various offices/sub-offices under your control were required to reconcile the figures of transaction with regard to the Punjab Government Employees Group Insurance Scheme, 1982 with the respective Treasury Officers-quarterly and record a certificate on the broadsheet maintained in their offices to this effect. They were, also, requested to complete the reconciliation work within a period of one month.

It has been noted that most of the Drawing and Disbursing Officers have not reconciled their accounts with the Treasury Officers concerned, so far. This is a serious lapse on the part of Drawing and Disbursing Officers and may create complications at a later stage.

3. You are therefore requested to issue strict instructions to the Drawing and Disbursing Officers under your control to complete their accounts on a priority basis and to intimate the progress achieved in this behalf. The specific quarter upto which the accounts have since been reconciled by them with the Treasury Officers concerned may also be intimated. This work may be given *TOP PRIORITY* at all levels.

[No. 2(108) 3GI/84/1202 Dated, Chandigarh, the 10-7-85]

22.23 Enforcement of the Punjab Government Employees Group Insurance Scheme 1982—Reconciliation of Accounts as per item N XIII of the Accounting Procedure.

Reference letter No. 1 (1) 2GI/83/397 dated 21-7-83 and subsequent reminders dated 29-11-83, 29-8-84, 9-1-85, 13-3-85 & 25-4-85 on the subject cited above. That the Drawing and Disbursing Officers of various offices/sub-offices under your control were required to reconcile the figures of transactions with regard to the Punjab Government Employees Group Insurance Scheme 1982 with the respective Treasury Officers, quarterly, and to record a certificate to this effect on the boardsheet maintained in their offices. The Treasury Officer, Jalandhar, has reported that the Drawing and Disbursing Officers working in the Jalandhar District mentioned in the enclosed list have not so far reconciled their accounts.

2. You are therefore, requested to issue strict instructions to the Drawing and Disbursing Officers under your control to complete their reconciliation work with the Treasury Officer, Jalandhar on priority basis, under intimation to this Department.

(No. 6(5)-85-3GI/1415

(Dated, 8th August, 1985)

Names of Drawing and Disbursing Officer who have not yet reconciled and bifurcated the accounts relating to the Group Insurance Scheme with the Treasury Officer, Jalandhar.

1. District and Session Judge.
2. Senior Sub Judge.
3. Distt. Attorney.
4. Additional Distt. Attorney.
5. Deputy Commissioner (S.K. Branch).
6. Distt. Transport Officer.
7. Regional Transport Officer.
8. S.D.O. (Civil).
9. Special Land Acquisition Officer.
10. Director Consolidation.
11. Deputy Commissioner (G.A.)
12. Senior Superintendent of Police.
13. 75th Bn. P.A.P.
14. 80th Bn. P.A.P.