

14.54. Criteria for the grant of selection grade-amendment of the service rules regarding

Reference on the subject cited above and to say that in pursuance of the recommendations of the Second Punjab Pay Commission, necessary instructions regarding grant of selection grade in various cadres of the State Government were issued vide circular letter No. 8/30/78-FR(5)/1845, dated the 3rd March, 1980 and the instructions issued from time to time in this regard were subsequently consolidated vide circular letter No. 7/25/84-5FR/11160, dated the 29th October, 1984. In these instructions, it was provided (besides other conditions) that selection grade will not be admissible to an officer unless he has completed 15 year's service. The service should either be in the basic scale where appointment to the basic scale is from the point of fresh entry into service or as the sum total of the employees' service in the basic scale and in the one scale next below. Although these instructions were issued as long back as in March, 1980, yet it has been seen that the Departmental Service Rules have not so far been amended so as to confirm to these instructions. It is directed to request you to intimate whether there exists a provision in any of the service rules under your Department where under an officer having less than 15 years service may become entitled to the grant of selection grade. A copy of the relevant rules containing such a provision may also be supplied to this Department.

(No. 1/52/87-4FPI/13,424 dated, Chandigarh the 9th December, 1987)

14.55. Maximum ceiling of Pay plus Special Pay prescribed in sub-rule (2) of rule 7 of the Punjab Civil Services (Revised Scales of Pay (Rules, 1979

Reference on the subject cited above and to say that clarification has been sought by various Departments as to whether or not the ceiling of pay prescribed in sub-rule (2) rule 7 of the Punjab Civil Services (Revised Scales of Pay) Rules, 1979 is inclusive of the special pay.

2. The matter has been considered at length and the President of India is pleased to clarify that the ceiling of pay of Rs. 2,750 prescribed in the rule *ibid* is exclusive of the element of the special pay, wherever admissible.

3. This is in supersession of all the clarifications/advice earlier given by the Department of Finance in the matter.

(No. 6/47/86-1FPI/2501 dated 7th March, 1988)

CHAPTER 15

TRAVELLING ALLOWANCE

15.62. Mileage Allowance for journeys on foot and bicycle.

Reference on the subject noted above and to State that it has been decided by the Government that the existing rate of roads mileage for journey on ordinary roads mentioned in paragraph 9 of the instructions contained in this Department's circular No. 31/36/79 (7)-FR/204, dated the 8th January, 1980 shall also be admissible for journey on foot.

2. You are requested to bring these instructions to the notice of all the Government officers/officials under your control for meticulous compliance.

3. Necessary amendment of the rules will be made in due course.
(No. 3 (IV)/10/87-2FP IV/ dated, Chandigarh the 30th November, 1987)

CHAPTER 17

REMITTANCE TO AND WITHDRAWAL FROM TREASURY

17.7. Fraudulent withdrawals from the Treasuries/Banks-Supply of list of Bills passed by the Asstt. Treasury Officers to the Banks

Reference Punjab Government Department of Finance endt. No. 25914-TA (AI-Misc.-478)-85/19063-75, dated 15-11-1985 and No. 25914-TA (AI-Misc.-478)/86/131-216 dated 2nd Jan., 1986 on the above noted subject.

2. The system of payments by cheques has been introduced in the sub-treasuries in the State where whole time Assistant Treasury Officers have been posted with effect from 1st Nov., 1987. The sub-treasuries, where the Cheque System has been introduced, are required to follow the procedure prescribed under the Cheque System. Accordingly the instructions contained in this Department circulars dated 15-11-1985 to 2-1-1986, referred to above, may be treated to have been withdrawn from the date of introduction of the Cheque System in the sub-treasuries concerned i.e. the concerned Asstt. Treasury Officers will no more be required to send lists of bills passed to the bank (s) transacting Government cash business.

3. As regards the sub-treasuries where cheque system has not been introduced i.e. where whole time Asstt. Treasury Officers have not yet been posted, the instructions dated 15-11-1985 and 2-1-1986 above referred to will remain operative there at and will continue to be followed as heretofore.

4. The Bank (s) concerned may please be informed accordingly and compliance may be ensured by you.

No. IM-478/85-(AI) T&A/4911 dated, Chandigarh the 22nd Feb, 88)

CHAPTER 18

ARREARS CLAIMS

18.24. Arrears claims sanction to the investigation and adhoc payment of barred claims.

Reference on the subject noted above, It is to clarify that the instructions contained in this Department's circular No. 22-9-82—4FR/9556, dated the 31st October, 1983 were/are in supersession of those contained in this Department's circular letter No. 4097-5FR-70/15802, dated the 1st August, 1970. Thus, the instructions contained in circular letter No. 4097-5FR-70/15802, dated the 1st August, 1970 may be deemed to have been withdrawn with effect from the 31st October, 1983.

(No. 11 (45)86—IFP. IV/364 dated, Chandigarh the 21st May, 1987)

18.25. Payment of arrears on account of grant of dearness allowance and interim relief-regarding

A reference is invited to the subject cited above and to say that according to provisions contained in this Department circular letter No. 4/24/87—3FPI/13243, dated the 3rd December, 1987 (vide which the instalment of dearness allowance with effect from the 1st July, 1987 on wards was sanctioned) and Notification No. 4/20-87—3FPI/1000 dated the 24th September, 1987, (vide which the interim relief was granted with effect from the 1st January, 1986), it was, inter-alia, provided that in the case of employees who were not eligible to subscribe to the general provident fund, the amount of arrears shall be invested in the purchase of National Savings Certificates from the post office in the State of Punjab.

2. The matter has been considered further and the President of India has pleased to decide that in the case of employees of the Universities and the privately managed recognized aided colleges and schools and in case of those Government employees who are not eligible to contribute to the General Provident Fund, the amount of arrears on account of grant of dearness allowance and interim relief shall be invested either in the purchase of National Savings Certificates from the Post Office in the State of Punjab or invested in the National Savings Scheme in the State of Punjab at the option of the employees concerned.

This decision shall also be applicable to the payment of arrears on account of revision of scales of pay of the teaching personnel of the Universities and Colleges already notified vide Department of Education Notification No. 10/14/87—5 Ed. dated the 12th January, 1988.

(No. 4/24/87—3FPI/3259 dated Chandigarh, the 24th March, 1988)

CHAPTER 19

ECONOMY

19.10. Austerity measures in the context of the drought situation in the State.

In the context of the current drought situation the Government has decided to effect all-out economy in expenditure to make funds available to meet the expenditure on drought relief. For this purpose, the following economy measures may be adopted forthwith —

- (1) No expenditure should be incurred in the current year on new plan or non-plan schemes which have not physically commenced by the 15th October, 1987 except where they are related to drought relief. The implementation of these schemes should be deferred to the next year.
- (2) A time bound action programme may be drawn up for reviewing all programmes and activities with a view to prioritising expenditure, so that expenditure, on in essential and low priority items are reduced or eliminated. This review may be conducted for programmes and activities to be completed over a period of three years. The Departments may identify one-third of the budget which can be covered in the current year. The review should be completed by the 31st October, 1987, so that the result thereof could be reflected in the Budget Estimates, 1988-89. There should be no reluctance to give up a scheme or activity in case it is established to be wasteful and incapable of being effectively administered or managed.

It may be ensured that the existing personnel, who become surplus as a result thereof are deployed on new activities and schemes instead of making recruitment of staff for new activities and schemes.

- (3) The expenditure on dinners, lunches and receptions may be drastically reduced. The practice of requiring public sector undertakings and other bodies to meet expenditure on such entertainments should be discontinued forthwith.
- (4) All festivals, fairs exhibitions for which firm commitments have not been made by the 15th October, 1987, should be postponed till the end of the current financial year. Even where firm commitments have been made, the proposed expenditure should be carefully scrutinised and all inessential and ostentatious items should be cut out.
- (5) The training programmes during the remaining part of the current financial year should be scrutinised and deferred to the next financial year. If for reasons of policy, any training programme cannot be deferred, prior concurrence of the Department of Personnel and Administrative Reforms may be obtained before undertaking it.

- (6) Only such publicity or publication should be undertaken which relates drought or developmental work of Government with due regard to considerations of cost effectiveness and their relevance to the current situation.
- (7) There should be no purchase of new fixtures/furnishings solely because of a change in incumbents of the offices.
- (8) Ten per cent economy cut already imposed by the Department of Finance, vide circular letter No. 2/5/87-FBI/3425, dated the 31st March, 1987, should be strictly adhered to on travelling and purchase/hiring/running of staff cars so as to achieve physically ten per cent reduction in fuel consumption.

(No. 5/30/87—FBI/11303 dated 13-10-1987)

19.11. Austerity measures in the context of the drought situation in the State.

In addition to the various austerity measures imposed in the context of the drought situation in the State—vide circular letter No. 5/30/87-FBI/1103, dated the 13th October, 1987 issued by the Department of Finance, it has been decided by the Government that very restricted expenditure should be incurred from Government funds on printing and distribution of calendars, diaries, greeting cards, personal letter heads and other expensive items in connection with the new year and other festivals.

No. 5/30/87-FBI/13955 dated, Chandigarh the 23rd December, 1987)

19.12. Economy in Expenditure during the year 1988-89.

In view of the continuing constraint on financial resources, it is considered necessary that utmost economy should be observed in the State Expenditure. The Government has, therefore, decided that the measures adopted during the year 1987-88 should be continued with effect from the 1st April, 1988, for effecting economy in expenditure during the year 1988-89 as follows :—

A. 10 Economy cut on the Non-Plan Expenditure—

To achieve the afore-mentioned objective, it has been decided to impose a minimum cut of 10% on the non-committed portion of the Non-Plan expenditure during the year 1988-89. Accordingly, the Non-Plan expenditure to be incurred by the various Departments (excluding the liabilities on account of interest payments, pensionary benefits, salary, stipends, maintenance expenditure and Commercial Wing of the Punjab Roadways) should be reduced by ten per cent as per Appendix. The expenditure during the period from the 1st April, 1988 to the 30th September, 1988 is not to exceed fifty per cent of the amount shown in column 8 (except in the case of the entry at serial No. 46 of the Statement).

B. Ban on creation of posts—

During the year 1987-88 a complete ban on the creation of the new posts including up gradation of posts on Plan and Non-Plan sides, was imposed—vide

letter No. 2/5/87-5FBI/3425 dated the 31st March, 1987. It has been decided that :—

- (i) the complete ban placed during the year 1987-88 on the creation of new posts including up gradation of posts on Plan and non-Plan sides, except in exceptional circumstances, shall continue during the year 1988-89 as well, and
- (ii) an exercise should be undertaken to locate surplus staff in different Departments and divert them to the areas where they are required for the execution of the Plan Programmes 1988-89.

C. Restriction on the use of telephones

It has been decided that the Subscribers Trunk Dialling facility both at office and residence should be restricted to the Administrative Secretaries, the Joint Secretaries and the Heads of Departments as heretofore. In case of couples in service, where both husband and wife are entitled to telephones at residence, only one telephone should be allowed. However, their entitlements for local calls may remain intact.

D. Tours outside the State

(i) Staff cars are not to be taken outside the State. They may be used for going on tour to Delhi/ Shimla only by the Administrative Secretaries the Joint Secretaries to the Government and the Heads of Departments.

(ii) In case it is essential for an officer below the rank of Joint Secretary/ Head of Department to go on tour to Delhi, he should use the mode of travel to which he is entitled. He would, however, be reimbursed taxi charges from the Bus Stand/Railway Station/Airport to the Punjab Bhawan and back and also for attending official meetings.

(iii) It has been observed that the various Departments of the Government do not adequately use the office of the Resident Commissioner at Delhi for sorting out problems with the Government of India. In future, it should be ensured that the Resident Commissioner or the Deputy Secretary in his office is associated with the important meetings in the Government of India and follow-up action after the meeting should generally be left to the office of the Resident Commissioner. This would obviate the necessity of officers of the State Government going on tour to Delhi for follow-up action or for sorting out routine matters.

E. Ban on purchase of Motor Vehicles by the Department of the Government

The complete ban on the purchase of motor vehicles by all the Departments of the State Government except those required for the use of State Police Force imposed,— vide Circular letter No. 91/84-B&C (I)/4444, dated the 23rd May, 1984, shall continue in the year 1988-89. This ban will not, however, apply to the vehicles required for the use of the Governor, the Chief Secretary, the Additional Chief Secretary, the

Financial Commissioners the Administrative Secretaries to the Government, the Commissioners, of Divisions, the Deputy Commissioners and the Sub-Divisional Magistrates.

General

(i) Additional allotment of funds will not be made in the Revised Estimate for office expenses. The expenditure should be restricted to the Budget provision available during the year and no liability on this account should be carried forward to the next year. To ensure this all the Controlling Officers should monitor the expenditure regularly.

(ii) The expenditure on travelling should be cut to the required extent by laying down norms of touring by various functionaries in the Department and ensuring that no liability of pending Travelling Allowance Bills in respect of journeys during the year is allowed to accumulate for payment during the next year.

(iii) A time-bound action programme may be drawn up for reviewing all programmes and activities with a view to prioritising expenditure, so that expenditure on inessential and low priority items are reduced or eliminated. There should be no reluctance to give up a scheme or activity in case it is established to be wasteful and incapable of being effectively administered or managed. It may be ensured that the existing personnel, who become surplus as a result thereof are deployed on new activities and schemes instead of making recruitment of staff for new activities and schemes.

(iv) The expenditure on dinners, lunches and receptions should be frugal. The Public Under-takings and other bodies should not be required to meet expenditure on such entertainments.

(v) Prior concurrence of the Department of Personnel and Administrative Reforms may be obtained in respect of each training programme before undertaking.

(vi) There should be no purchase of new fixtures/furnishings solely because of change in incumbent of the office.

(vii) Very restricted expenditure should be incurred from the Government funds on printing and distribution of calendars, diaries, greeting cards, personal letter heads and other expensive items in connection with the new year and other festivals.

2. It is requested that necessary steps may be taken immediately to ensure that the instructions contained in the preceding paragraphs are implemented strictly.

No. 5/6/88-5FBI/3391 Dated Chandigarh, the 30th March, 1988.

APPENDIX

APPENDIX

(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates 1988-89 (Non-Plan)	Salary/ committed portion of Col. 4	Balance	10% cut on Col. 6	Balance provision available to the Department ^t (including Salaries) [Col. 4(-)7]
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rt.	Rs.	Rs.
1.	1—Agriculture and Forests	2401—Crop Husbandry	7,49,13	6,59,79	89,34	8,93	7,40,20
2.		2402—Soil and Water Conservation	3,36,03	3,08,48	27,55	2,76	3,33,27
3.		2406—Forestry and Wild Life	3,91,05	2,80,79	1,10,26	11,03	3,80,02
4.		2415—Agricultural Research and Education	14,23,97	12,32,97	1,91,00	19,10	14,04,87
5.		2415—Agricultural Research and Education (Forest)	16	—	16	1	15
6.		2435—Other Agricultural Programmes	23,72	21,42	2,30	23	23,49
7.		2506—Land Reforms	59,73	54,17	5,56	55	59,18
9.		4059—Capital Outlay on Public Works (Colonization)	Rs. 19,72	Rs. 15,79	Rs. 3,93	Rs. 39	Rs. 19,33
10.		6401—Loan for Crop Husbandry	25,00,00	—	25,00,00	2,50,00	22,50,00
11.	2—Animal Husbandry and Fisheries	2245—Relief on account of Natural Calamities	5,00	—	5,00	50	4,50
12.		2403—Animal Husbandry	13,51,52	11,31,19	2,20,33	22,03	13,29,49
13.		2404—Dairy Development	54,67	49,42	5,25	52	54,15

4.		2415—Agricultural Research and Education ..	14,23,97	12,32,97	1,91,00	19,10	14,04,87
5.		2415—Agricultural Research and Education (Forest) ..	16	—	16	1	15
6.		2435—Other Agricultural Programmes ..	23,72	21,42	2,30	23	23,49
7.		2506—Land Reforms ..	59,73	54,17	5,56	55	59,18
8.		2702—Minor Irrigation ..	84,68	60,43	24,25	2,42	82,26
PUBLIC WORKS (Colonization)							
10.		6401—Loan for Crop Husbandry ..	19,72	15,79	3,93	39	19,33
11.	2—Animal Husbandry and Fisheries	2245—Relief on account of Natural Calamities ..	25,00,00	—	25,00,00	2,50,00	22,50,00
12.		2403—Animal Husbandry ..	5,00	—	5,00	50	4,50
13.		2404—Dairy Development ..	13,51,52	11,31,19	2,20,33	22,03	13,29,49
14.		2405—Fisheries ..	54,67	49,42	5,25	53	54,14
15.		2415—Agricultural Research and Education ..	61,57	54,28	7,29	73	60,84
16.	3—Co-operation	2425—Co-operation ..	1,48,39	1,15,66	32,73	3,27	1,45,12
17.		4425—Capital Outlay on Co-operation ..	6,76,34	6,32,20	44,14	4,41	6,71,93
18.		6425—Loans for Co-operation ..	25,00	—	25,00	2,50	22,50
19.	4—Defence Services Welfare	2235—Social Security and Welfare ..	22,00,00	—	22,00,00	2,20,00	19,80,00
20.		3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	81,61	40,36	41,25	4,12	77,49
21.	5—Education	2058—Stationery and Printing ..	2,00,00	—	2,00,00	20,00	1,80,00
22.		2202—General Education ..	5,03,10	1,80,75	3,22,35	32,24	4,70,86
23.		2204—Sports and Youth Services ..	3,12,01,52	3,06,36,86	5,64,66	56,47	3,11,45,05
			3,86,41	2,62,65	1,23,76	12,38	3,74,03

(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates 1988-89 (Non-Plan)	Salary/ Comitted portion of Col. 4	Balance	10% cut on Col. 6	Balance provision available to the Department (including salaries) [Col. 4 (-)7]
1	2	3	4	5	6	7	8
24.		2205—Art and Culture ..	36,31	28,58	7,73	77	35,54
25.		4058—Capital Outlay on Stationery and Printing ..	8,40	—	8,40	84	7,56
26.		6202—Loans for Educations, Sports, Art and Culture ...	70	—	70	7	63
27.	6—Elections	2015—Electio s ..	1,30,30	60,45	69,85	6,98	1,233
28.		2075—Miscellaneous, General Services ..	35,17	11,43	23,74	2,37	32,80
29.	7—Excise and Taxation	2039—State Excise ..	2,27,77	1,97,56	30,21	3,02	2,24,75
30.		2040—Sales Tax ...	5,56,94	5,32,96	23,98	2,40	5,54,54
31.		2045— Other Taxes and					

32.	8—Finance	2047—Other Fiscal Services	2,71,62	2,69,62	2,00		
33.		2049—Interest payment	2,53,65,44	2,53,65,44	—	.20	2,71,42
34.		2052—Secretariat General Services	47,73	40,03	7,70	—	2,53,65,44
35.		2054—Treasury and Account Administration	4,03,69	3,87,84	15,85	.77	46,96
36.		2070—Other Administrative Services	2,27,53,69	2,23,74,36	3,79,33	1,59	4,02,10
37.		2051— Pension and Other Retirement Benefits	78,00,00	78,00,00	—	37,93	2,27,15,76
38.		2071—Miscellaneous General Services	4,69,00	—	4,69,00	—	78,00,00
39.		2235—Social Security and Welfare	3,50,00	—	3,50,00	46,90	4,22,10
40.		3451—Secretariat Economic Services	9,91	7,46	2,45	35,00	3,15,00
41.		6003—Internal Debt of the State Government	11,13,15,63	11,13,15,63	—	25	9,66
42.		6004—Loans and Advances from the Central Government	2,11,27,62	2,11,27,62	—	—	11,13,15,63
43.		7610—Loans to Government Servants etc.	2,41,60	2,41,60	—	—	2,11,27,62
44.		7615—Miscellaneous Loans	20,00	20,00	—	—	2,41,60
45.	9—Food and Supplies	3456—Civil Supplies	3,11,31	2,85,28	26,03	—	20,00
46.		4408—Capital Outlay on Food, Storage and Warehousing	5,15,46,06	5,15,08,32	37,74	2,60	3,08,71
						3,77	5,15,42,29

(In thousands of Rupees)

1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
47.	10—General Administration	2011—State Legislatures ..	1,92,15	97,01	95,14	9,51	1,82,64
48.		2012—Governor ..	45,25	25,01	20,24	2,02	43,23
49.		2013— Council of Ministers ..	82,73	9,20	73,53	7,35	75,33
50.		2052—Secretariat General Services ..	5,97,14	4,22,16	1,74,98	17,50	5,79,64
51.		2053—District Administration ..	1,70	1,50	20	2	1,68
52.		2070—Other Administrative Services ..	97,02	35,74	61,28	6,13	90,89
53.		2075—Miscellaneous General Services ..	9,11	—	9,11	91	8,20
54.		2235—Social Security and Welfare ..	1,50,96	1,50,00	96	10	1,51,86
55.		2251—Secretariat Social Services ..	1,39,43	1,22,18	17,25	1,72	1,37,71
56.		3451—Secretariat Economic Services ..	54,65	45,33	9,32	93	53,72
57.	11—Health and Family Welfare	2210—Medical and Public Health ..	89,42,23	67,83,14	21,59,09	2,15,90	87,26,33
58.		2211—Family Welfare ..	1,47,38	1,43,30	4,08	41	1,46,97
59.		2235—Social Security and Welfare ..	9,60	9,60	—	—	9,60
60.	12—Home Affairs	2014—					

60.	12—Home Affairs and Justice	2014—Administration of Justice	..	8,50,29	7,86,73	63,56	6,36	8,43,93
61.		2014—Administration of Justice	..	95	86	9	1	94
62.		2014—Administration of Justice	..	21,78	20,23	1,55	15	21,63
63.		2014—Administration of Justice	..	33,65	23,70	9,95	99	32,66
64.		2014—Administration of Justice	..	1,57,84	1,52,60	5,24	52	1,57,32
65.		2053—District Administration	..	1,25,82	1,25,82	1,25,82
66.		2055—Police	..	85,76,87	71,05,10	14,71,77	1,47,18	84,29,69
67.		2056—Jails	..	6,97,54	4,17,64	2,79,90	27,99	6,69,55
68.		2070—Other Administrative Services	..	8,30,88	7,78,08	52,80	5,28	8,25,60
69.		2075—Miscellaneous General Services	..	20	..	20	2	18
70.		2235—Social Security and Welfare	..	11,90	10,30	1,60	16	11,74
71.		2235—Social Security and Welfare	..	67	..	67	7	60
72.		2252—Other Social Services	..	3,23	2,80	43	4	3,19
73.	13—Industries	2057—Supplies and Disposals	..	20,77	17,73	3,04	30	20,47
74.		2230—Labour and Employment	..	2,12	1,82	30	3	2,09
75.		2851—Village and Small Industries	..	5,14,45	4,35,10	79,35	7,94	5,06,51

(In thousands of Rupee)

1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
76.		2852—Industries ..	6,00	5,42	58	6	5,94
77.		2853—Non-ferrous Mining and Metallurgical Industries ..	26,73	17,94	8,79	88	25,85
78.		3475—Other General Economic Services ..	30,54	27,80	2,74	27	30,27
79.	14—Information and Public Relations	2220—Information and Publicity ..	2,08,85	1,61,34	47,51	4,75	2,04,10
80.	15—Irrigation and P ^o wer	2045—Other Taxes and Duties on Commodities and Services ..	26,08	20,89	5,19	52	25,56
81.		2070—Other Administrative Services ..	3,22	2,98	24	2	3,20
82.		2701—Major and Medium Irrigation (Canal portion) ..	57,44, 27	55,40,97	2,03,30	20,33	57,23,94
83.		2701—Major and Medium Irrigation (BBMB Portion) ..	5,44,52	5,44,52	—	—	5,44,52*
84.		2702—Minor Irrigation ..	39,04,37	8,91,87	30,12,50	3,01,25	36,03,12
85.		2711—Flood Control ..	6,81,01	6,61,87	19,14	1,91	6,79,10
86.		6402—Loans for soil and water Conservation ..	38,84,33	38,84,33	—	—	38,84,33

87.	16—Labour and Employment	2230—Labour and Employment (Labour)	..	1,61,44	1,39,53	21,91	2,19	1,59,25
88.		2230—Labour and Employment (Employment)	..	1,99,75	1,17,35	82,40	8,24	1,91,5 ¹
89.	17—Local Government Housing and Urban Development	2216—Housing	..	27,47	25,95	1,52	15	27,32
90.		2217—Urban Development	..	3,00,34	2,71,05	29,29	2,92	2,97,42
91.		3475—Other General Economic Services	..	13,13	12,21	92	9	13,04
92.		5475—Capital Outlay on other General Economic Services	..	7,00	7,00	—	—	7,00
93.	18—Personnel and Administrative Reforms	2051—Public Service Commission	..	45,37	34,85	10,52	1,05	44,32
94.	19—Planning	3451—Secretariat Economics Services	..	28,73	24,76	3,97	40	28,33
95.		3454—Census Survey and Statistics	..	1,64,21	1,52,63	11,58	1,16	1,63,05
96.	21—Public Works	2059—Public Works	..	45,19,63	42,94,35	2,25,28	22,53	4,97,10
97.		2202—General Education	..	14,80	—	14,80	1,48	13,32
98.		2203—Technical Education	..	4,83	—	4,83	48	4,35
99.		2210—Medical and Public Health	..	20,41	—	20,41	2,04	18,37
100.		2215—Water supply and Sanitation	..	21,71,9	24,39,33	39,06	3,91	24,74,48
101.		2216—Housing	..	8,44	—	8,44	84	7,60

1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
102.		2401—Crops Husbandry ..	1,85	..	1,85	18	1,67
103.		2403—Animal Husbandry ..	1,30	..	1,30	13	1,17
104.		3054—Roads and Bridges ..	30,25,26	29,90,00	35,26	3,53	30,21,73
105.		5054—Capital Outlay on Roads and Bridges ..	39,60,00	39,60,00	39,60,00
106.	22—Revenue and Rehabilitation	2029—Land Revenue ..	11,49,39	10,52,72	96,67	9,67	11,39,72
107.		2030—Stamps and Regis- tration ..	50,60	5,15	45,45	4,54	46,06
108.		2052—Secretariat General Services ..	1,76,32	1,53,83	22,49	2,25	1,74,07
109.		2053—District Adminis- tration ..	8,16,42	7,13,59	1,02,83	10,28	8,06,14
110.		2070—Other Administrative Services ..	7,92	6,68	1,24	12	7,80
111.		2235—Social Security and Welfare ..	3,51,13	96	3,50,17	35,02	3,16,11
112.		2245—Relief on account of Natural Calamities ..	6,00,00	3,15	5,96,85	59,69	5,40,31
113.		2251—Secretariat Social Services ..	18,41	16,00	2,41	24	18,17
114.		2252—Other Social Services ..	12,29	11,41	88	9	12,20

		2252—Other Services	51.51	45.00	6.51	65	50.86
114.							
115.		3451—Secretariat Economic Services					
116.	23—Rural Development and Panchayats	203—Council of Ministers	62,50		62,50	6,25	56,25
117.		2415—Agricultural Research and Education	7,61	6,13	1,48	15	7,46
118.		2515—Other Rural Development Programmes	8,73,15	7,45,78	1,27,37	12,74	8,60,41
119.		3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10,79,26	9,92	10,69,34	1,06,93	9,72,33
120.	25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	2225—Welfare of Scheduled Castes Scheduled Tribes and Backward Classes	10,69,30	1,19,35	9,49,95	94,99	9,74,31
121.		2235—Social Security and Welfare	13,71,24	4,20,68	9,50,56	95,06	12,76,18
122.	26—Technical Education and Industrial Training	2203—Technical Education	3,08,71	89,12	2,19,59	21,96	2,86,75
123.		2225—Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes	32,12	13,03	19,09	1,91	30,21
124.		2230—Labour and Employment	8,48,65	7,27,69	1,20,96	12,10	8,36,55
125.		4250—Capital Outlay on other Social Services	30,34	30,34			30,34

(In Thousand of Rupees)

1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
126.	27—Tourism and Cultural Affairs	2205—Arts and Culture ..	51,68	41,03	10,65	1,07	50,61
127.		3452—Tourism ..	15,63	9,75	5,88	59	15,04
128.	28—Transport	2013—Council of Ministers ..	33,79	7,21	26,58	2,66	31,13
129.		2041—Taxes on Vehicles ..	66,30	51,61	14,69	1,47	64,83
130.		3053—Civil Aviation ..	56,38	16,24	40,14	4,01	52,37
131.		3055—Road Transport ...	87,09,84	87,09,84	87,09,84
132.	29—Vigilance	2070—Other Administrative Services ..	1,42,40	1,30,92	11,48	1,15	1,41,25

CHAPTER 20

MISCELLANEOUS

20.61. Implementation of Plan Schemes—financial clearance by the Department of Finance.

Attention is invited to the demi-official letter No. 1/44/86-11/E1/1948 dated the 1st October, 1986 from the Chief Secretary addressed to all the Financial Commissioners and Administrative Secretaries (with a copy to the Heads of the Departments, the Commissioners of Divisions and the Deputy Commissioners in the State) reiterating the provisions contained in paragraph 14.9 of the Punjab Budget Manual which, inter alia, provides that :—

- (i) Once the Technically New Schemes (in Plan Budget), which are continuing Schemes, have been admitted by the Department of Planning and funds are allocated, no detailed scrutiny is required in the Department of Finance especially when in the initial stages such schemes are examined and scrutinised in detail in the Department of Finance, being new schemes.
- (ii) Delegation to the Administrative Departments regarding reappropriation of funds within a plan Scheme or from one Plan Scheme to another and within a grant from one Major Head, Minor Head or Subordinate Head to another. A copy of para 14.9 of Punjab Budget Manual is attached as Annexure-A.

2. It is regretted that these provisions are not being complied with and cases for the financial clearance of the Technically New Schemes in Plan Budget continue to be referred to the Department of Finance.

3. It is therefore, requested to comply with the provisions quoted above and to ensure that the Department of Finance is not moved for the financial clearance of the Technically New Schemes and such clearance is obtained from the Administrative Department concerned subject to the conditions that :—

- (i) the Plan Scheme is continuing for the last one year,
- (ii) the scheme has been included in the Annual Plan by the Department of Planning and appears in the Plan Budget as such, and
- (iii) there is no change in the norms, contents/amount and objective of the scheme.

ANNEXURE 'A'

14.9. Subject to the restrictions mentioned in paragraph 14.5 and 14.6 above, the Finance Department has delegated the power of re-appropriation with a grant between heads subordinate to a major head in respect of both "Voted" and "Charged" expenditures to the extent noted below :—

(i) To the Administrative Department which will have complete Powers of re-appropriation within a major head provided that :—

- (a) This Power shall be restricted to sub-major head if the Major Head is controlled by two Administrative Departments.
- (b) Savings from "Salaries" shall not be re-appropriated to other standard objects of expenditure, but savings from other standard objects of expenditure, can be re-appropriated to standard objects of expenditure "Salaries". However, savings from "Salaries" under a scheme can be diverted to meet the excesses of Standard object of Expenditure "Salaries" of another scheme.
- (c) No re-appropriation will be made from savings due to full or partial abandonment or postponement of a scheme which finds a place in the Estimates through the schedule of new expenditure of the supplementary estimates.
- (d) No re-appropriation will be made to increase the provision on the standard object of "Expenditure" "Office Expenses".
- (e) No re-appropriation shall be made from Plan side to non-Plan side and vice-versa. Diversion of funds from one "Sub-Head" of development to another can be made only with the prior approval of the Finance Department.

(ii) The Heads of Department mentioned in Appendix 'D' will have the Powers of re-appropriation with the Sub-Heads/subordinate to a Minor Head subject to the following further restrictions in addition to those stated in (i) above :—

- (a) Savings from "Salaries" shall not be re-appropriated to another standard Object of Expenditure. Re-appropriation shall not be made to increase the provision on any standard object of expenditure other than "Salaries".
- (b) Re-appropriations between the sub-head "Buildings" under the minor head relating to one Department subordinate to the functional major head included in the demand of Buildings and Roads can be sanctioned by the Chief Engineer, P.W.D. B. & R. Branch.
- (c) Re-appropriations between the sub-heads subordinate to a minor head, may be sanctioned by Chief Engineer, P.W.D. B. & R. Branch in respect of the following

minor heads :—

Major, Sub-Major Heads	Minor Heads
259 Public Works ..	(i) Maintenance and Repair
459 Capital Outlay on Public Works ..	(ii) Machinery and Equipmen.
283 Housing-Government Residential Buildings ..	iii) Suspense
	All Minor Head except
337 Roads and Bridges ..	(i) Direction and Administration
	(ii) Planning and Research and
537 Capital Outlay on Roads and Bridges ..	(iii) Other Expenditure

Streamlining of procedure for submission of Budget Returns

(i) Scrutiny of Technically New Schemes

According to the Programme laid down in the Punjab Budget Manual the proposals relating to Technically New Schemes are required to be sent to the Finance Department by the 1st August each year and Finance Department is required to issue advice after examining by 31st August. Such schemes, which are included in the current year's Budget are invariably continued in the next year. In fact, Technically new Schemes are continuing Schemes and appear both in Plan and non-Plan Budget. Plan Schemes are discussed in detail by the Administrative Departments with the Planning Department and once they are admitted by the Planning Department and funds are allocated, no detailed scrutiny in the Finance Department is required, especially when in the initial stages such schemes are examining and scrutinised in detail in the Finance Department, being the New Schemes. It had, therefore, been decided that in future proposals for inclusion of such Technically New Schemes need not be submitted to Finance Department for examination provided there is no change in the norms, contents/amount objectives of the scheme etc. However, it should be ensured by the Administrative Departments that the schedule and Memorandas (in duplicate) in respect of such schemes are supplied to the Finance Department by the scheduled date. It is further clarified that even if there is a minor change in the norms, contents and objectives of any scheme, prior approval of the Finance Department would be necessary.

(ii) **New Schemes**

At present proposals for new schemes for inclusion in the Plan and Non Plan Budget are required to be examined in detail by the Finance Department to ascertain the need of the Scheme, justification for the Staff asked for, the reasonableness of the provision of funds for contingent expenditure, and whether the strength of the posts/scales is in accordance with the norms fixed by the Department. Scrutiny of such schemes is absolutely necessary and their submission to the Finance Department cannot be dispensed with. Moreover, in order to ensure early clearance such proposals should be submitted to the Finance Department in accordance with the time schedule prescribed from time to time so that such schemes are scrutinised finally and clearance thereof is given in time. Proposals submitted after the notified date though admitted provisionally by the Finance Department shall have to be got finally cleared before incurring any expenditure.

20.61. A. **Procedure and time-limit for the implementation of the recommendations of the Staff Inspection Unit.**

Your attention is invited to this Department's Circular letter No. 1064-SIU-16504 dated the 23rd August, 1972, (copy enclosed) on the subject noted above and to say that it has been laid down inter-alia that the over-all responsibility for the implementation of the reports of the Staff Inspection Unit is that of Administrative Department and the Department of Finance. The report, according to instructions contained in the circular cited above, is to be implemented within one month from the date of issue of the report and in case of difference of opinion between the Administrative Department and the Staff Inspection Unit, the concerned Department may process the matter in accordance with the procedure laid down in the circular under reference.

2. It has been observed that the concerned Departments do not follow the instructions laid down in the Circular under reference with the result that the exercise conducted by the Staff Inspection Unit becomes infructuous.

3. It has, therefore, been decided that in the absence of response from the Department concerned in accordance with the procedure laid down and the time prescribed in the circular under reference, the Department of Finance will initiate action for the implementation of the report of the Staff Inspection Unit involving abolition of posts by a directive to Directorate of Treasuries and Accounts to cease future pay and salary against posts recommended to be abolished.

No. 1/2/85—CA—SIU (1)-86, Dated 8-5-87

It has been decided that the Staff Inspection Unit organised in this State on the lines of a similar Unit functioning in the Ministry of Finance, Government of India, shall be functioning for the achievement of the following objectives :—

- (i) To secure economy in staff, consistent with administrative efficiency.
- (ii) To evolve performance standards and work-norms.

- (iii) To review the staffing of Government establishment, with a view to determine the strength and position of staff required and to provide a basis for future staffing for framing forecast of staff requirements by establishing norms therefor.
- (iv) To ensure that staff sanctioned for the particular purpose is utilised for that very purpose.
- (v) To ensure that redundant and fruitless activities are eliminated.
- (vi) To ensure that the work is scrutinised so as to effect economy in staff without sacrificing efficiency.

2. The object of giving adequate number of posts/personnel in Government departments is accorded due priority and so there must be really effective procedure for implementing the findings of the staff Inspection Unit. The Staff Inspection Unit of the Government of India has evolved a procedure for fixing primary responsibility, overseeing responsibility and the time-limit for the implementation of the recommendations of the Unit at different stages. The stages involved in this implementation are :—

- (a) Amending the sanction for staff as also for budget allocations.
- (b) Amending the cadre strength taking account of consequential effect of leave and training reserves, if any.
- (c) Naming of persons against cadre reduction.

The findings of the Staff Inspection Unit, where agreed to by the organisation concerned, are implemented within one month of the agreed decision. Where there is difference of opinion between the organisation and the Staff Inspection Unit, the organisation concerned has the responsibility either to implement the recommendation of the Staff Inspection Unit or take it to the council of Ministers within three months of the decision of the Unit.

2. This point has also been under the consideration of the state Government in the Finance Department, Punjab. After due consideration at the Cabinet level, the following procedure and time-limit in respect of the implementation of findings of the Staff Inspection Unit, Finance Department Punjab, have been prescribed. Normally there would be the following stages/time limit for the implementation of the findings of Staff Inspection Unit.

- (a) Amending the sanction for staff as also for budget allocations.
 - (i) Primary-Head of Department concerned responsibility.

- (ii) Over-seeing responsibility. Finance Department in the case of Administrative Secretaries including their offices and Administrative Secretaries concerned in the case of Head of Department. The over-seeing authority should have power to enforce reduction in strength if the primary authority fails to take action. This should be done by the over-seeing authority, addressing the concerned Officer with copy to the concerned department, mentioning the date from which the existing sanctioned strength should be treated as reduced to the new level.
- (iii) Time-limit. Within one month of decision.
- (b) Amending the cadre strength taking account of consequential effect on training reserves, if any.
- Primary responsibility and over-seeing responsibility, as well as the authority, should be the same as for (a) above.
- (c) Name of persons against cadre reduction.
- (i) Primary responsibility. Head of Department concerned.
- (ii) Over-seeing responsibility. Finance Department in the case of Administrative Secretaries Offices and Administrative Secretaries concerned in the case of Heads of Department.
- (iii) Time-limit. Within one month of decision.
- (d) Where there is difference of opinion between the department and the Staff Inspection Unit, the department concerned would obtain the decision of the Council of Ministers within three months.

4. It is requested that the contents of this letter may be noted for compliance.

No. 1064-SIU-11-72/1650

Dated 23rd August 1985

20.62, Issue of Re-appropriation Orders.

Attention is invited to :—

- (i) Circular letter issued by the Department of Finance *vide* No. 1/3/85-FB dated the 19th March, 1985, and
- (ii) Circular letter issued by the Department of Finance *vide* No. 1/3/85-FB dated the 29th December, 1985, *inter-alia*, indicating that scrutiny of proposals for re-appropriation received in the Department of Finance in

revealed that :—

- (a) They were not in the format prescribed in the Annexure to Chapter 13 of the Punjab Budget Manual, and
- (b) The check list was not correctly filled, and re-iterating that proposals for re-appropriation forwarded to the Department of Finance should be free from the said defects and forwarded in sextuplicate. *Vide* circular No. 1/3/85-FBI/1111, dated the 29th January, 1987, it was inter-alia, specified that before forwarding proposals for re-appropriation to the Department of Finance, it be ensured that such proposals are accompanied by the check list circulated *vide* No. 1/3/85-FBI/24306, dated the 29th December, 1986, correctly filled in. In the instructions quoted above attention was invited to Paragraph 14.9 of Budget Manual, which provides for the delegation of powers to the Heads of Departments and Administrative Departments to issue Re-appropriation Orders.

2. The Accountant General, Punjab, *vide* his letter No. App1/Budget/DOJ/86/87-88, dated the 21st May, 1987 (copy enclosed) has, inter-alia, pointed out that :—

- (a) Reasons for savings and excesses have not been incorporated in Re-appropriation Orders, and
- (b) The amount under "Surrenders and Withdrawals" has not been specifically depicted in the re-appropriation orders.

3. The Accountant General, (Accounts and Entitlement), Punjab, *vide* letter No. App1/Bid/DOC/87-88/745, dated the 8th December, 1987, has also intimated that he rejected Re-appropriation Orders issued by the Heads of Departments/Administrative Departments during the year 1986-87, because the Departments of Government made re-appropriation beyond their competence and in excess of powers delegated to them. Details of such Re-appropriation Orders is added at Annexure. It appears that while issuing the Re-appropriation Orders the Government Departments did not carefully take into consideration, the instructions issued by the Department of Finance as mentioned in Paragraph 1 of this circular particularly the check list. This lapse on the part of the Departments has invited audit objections and rejection of certain Re-appropriation Orders.

4. Further, on the scrutiny of proposals sent to the Department of Finance by the Departments of Government during the year 1986-87, it has been found that many proposals suffered from several defects. Those did not appear to have been checked with the check list,

5. The Accountant General (Accounts and Entitlement) Punjab has demanded two copies each of the Re-appropriation Orders.

6. Keeping in view the position explained above it is requested that —

- i) In future the proposals for Re-appropriation as mentioned in paragraph 13 of Budget Manual be sent to the Department of Finance with seven copies, free from any defects.
- (ii) Re-appropriation orders in future be issued by the Competent Authority as per delegation made and complete in all respects, duly checked with the check list.
- (iii) These orders should be free from defects. The defects pointed out by the Accountant General, Punjab, in relation to the re-appropriation orders issued during the year 1986-87 need be kept in view at the time of issuing orders thereafter

No. 8/1/87-3 FBI/10484

Dated : 16th September, 1987

OFFICE OF THE ACCOUNTANT GENERAL (A & E) PUNJAB, CHANDIGARH-460017

No. Appr/Budget/DOC/86-87/285

Dated the 21st May, 1987

To

The Secretary to Govt. Punjab,
Finance Department,
Chandigarh

Subject : Issuance of Re-appropriation order by the Administrative Departments.

Sir,

I am to state that the Re-appropriation orders issued by the Administrative Departments during 1986-87 are mostly defective. Even the totals of 'From' and 'To' sides have not been tallied. Amount of only one side has been shown in certain re-appropriation orders. Even the saving of 'salaries' has been re-appropriated to other S.O.E.'s. Re-appropriation has been made to S.O.E. 'Office Expenses'. Restrictions contained in para 14.9 of Punjab Budget Manual have been violated at many places.

"Surrenders or withdrawals within the grant" is a solitary head in a grant and not subordinate to any major head. The Administrative Departments have operated upon this head also. You are requested to intimate the circumstances under which the Administrative Departments are making re-appropriation 'From' and 'To' the head "Surrenders or Withdrawals within the grant."

Yours faithfully,

Sd/-

Accounts Officer

ANNEXURE

Sr. No.	Grant No.	Re-appropriation order No.	Issued by	Rejected due to
1	2	3	4	5
1.	16-Education	2/152/87, 2FEII / 4254, dated 31-3-87	Finance Department	'Charged' provision was re-appropriated to 'Vited' side.
2.	—do—	18/30/87-6 Ed. 3/4739 dated 31-3-87	Education Department's	Re-appropriation made to new services.
3.	29-Animal Husbandry	1/55/87/AH. 7/5193 dated 31-3-87	Animal Husbandry	Administrative Department made re-appropriation beyond their jurisdiction in excess of powers delegated to them.
4.	—do—	1/55/87/AH-8/ 5196 dated 31-3-87	—do—	—do—
5.	23-Social Security and Welfare	SWA-5/3417 dated 31-3-87	Welfare of Scheduled Castes and Backward Classes Department	—do—
6.	—do—	7/14/87/USW / 3423-25, dated 31-3-87	Social Welfare Department	—do—
7.	—do—	7/14/USW / 3420-22 dated 31-3-87	—do—	—do—

20.63. Reconciliation of Departmental figures of expenditure with the office of the Accountant General, Punjab for the year 1987-88.

Attention is invited to subject noted above and to intimate that para 12.19 of the Punjab Budget Manual vests in the Heads of Departments the primary responsibility for arranging reconciliation of expenditure figures with the office of the Accountant General. Also the Heads of Departments and Account General will be jointly responsible for reconciling difference and correcting misclassifications. Further any misclassification will be communicated to the Head of Department by the Accountant General, and the former will pass them on through the controlling offices to the disbursing officer with the necessary orders for correction.

2. Para 12.20 depicts the importance of reconciliation. The reconciliation of departmental figures with the figures booked in the office of the Accountant General has two subjects viz :—

- (i) to ensure that the departmental accounts are sufficiently accurate to secure efficient departmental financial control; and
- (ii) to secure the accuracy of the accounts maintained in the Accounts Office from which the final published accounts are compiled.

3. Despite provisions of Punjab Budget Manual as well as instructions issued from time to time and noted in the margin the Accountant General, Punjab still has pointed out that the reconciliation of departmental figures of expenditure is not being done regularly by the Departments. He has further pointed out that the reconciliation work is continuing in arrears. It is, therefore, very necessary that the reconciliation of departmental figures with those booked in the office of the Accountant General, is carried out periodically on a regular basis. The Head of Department should depute to the Accountant General's office a responsible official/officer every month for the purpose of reconciling discrepancies by personal discussion and verification. The person so deputed should take with him the requisite records and statements and with the help of the Accountant General's office compare the departmental figures with those recorded in the Accountant General's books. A statement of discrepancies should then be prepared in triplicate. The original statement will be kept in the Accountant General's office and the second copy made over to the departmental official/officer deputed and the third copy sent by post to the Head of the department concerned with an endorsement signed by an officer of the Accountant General's office. On the authority of this statement the Head of the Department will correct his statements and register and also direct the Disbursing Officers concerned to make such corrections as are necessary in their accounts and registers and to send confirmation there to the Controlling Officer.

4. You are, therefore, requested to follow the above instructions and procedure and get the outstanding reconciliation work for the months of April, May and June, 1987, which was due by 20th of June, July and August, 1987 respectively. A Statement indicating the Departments who have not yet reconciled departmental figures with the figures of the Accountant General, Punjab for the year 1987-88 is appended, at Appendix. You are requested to get the outstanding reconciliation work completed, at the earliest, under intimation to the Administrative Department concerned and the Accountant General Punjab to whom the copies of this letter are being endorsed as also the Department of Finance.

No. 5/28/87-4 FBI/10329

Dated, Chandigarh the 24th, 25th September, 1987.

20.64. Issue of Re-appropriation Orders.

Attention is invited to the circular letters issued by the Department of Finance *vide* :--

- (i) No. 1/3/85-FBI/4516, dated the 19th March, 1986;
- (ii) No. 1/3/85-FBI/24306, dated the 29th December, 1986; and
- (iii) No. 1/3/85-3 FBI/1,111, dated the 29th January, 1987; communicating the procedure to be adopted for issuing Re-appropriation Orders and to state that the Accountant General (Accounts and Entitlement), Punjab brought it to the notice of the Government that not with standing the instructions contained in those circulars Re-appropriation Orders issued by the Heads of Department/the Administrative Departments during the year 1986-87 were found to be defective in several particulars. The Department of Finance, therefore, had to issue a further circular *vide* No. 8/1/87-3 FBI/10,484, dated the 16th September, 1987, bringing to your notice the relevant codal provisions and the instructions issued by this Department from time to time.

2. Your attention is again invited to the four circulars the particulars of which have been given in the foregoing paragraph as also to the order dated the 10th February, 1988 endorsed *vide* No. 5(6)-4FCD-87/1847 dated the 12th February, 1988 amending paragraph 13.7 of, and adding paragraph 14.9 B to, the Punjab Budget Manual empowering the Administrative Department to issue order of Re-appropriation of funds within the Grant of Appropriation in accordance with the Revised Estimates finalised by the Department of Finance and communicated to the Heads of Departments and the Administrative Departments. It may kindly be ensured that the Re-appropriation order to

issued during the year 1987-88 are free from defects, proposals forwarded to the Administrative Department concerned or through them to the Department of Finance. In issuing Re-appropriation orders by the Government should be accompanied by the check list at Appendix. This check lists may be used while issuing Re-appropriation orders exercising the powers vested in you.

Salient points to be kept in view are as follows :—

- (i) Proposals for Re-appropriation as mentioned in paragraph 13.7 of the Punjab Budget Manual to the Department of Finance be sent with seven spare copies, free from defects and accompanied by the check list,
- (ii) Re-appropriation orders complete in all respects be issued by the Competent Authority as per delegation made and duly checked with the check list.
- (iii) while issuing the Re-appropriation orders it be ensured that,
 - (a) total in respect of "From" and "To" tally,
 - (b) reasons for savings and excess are incorporated in the orders,
 - (c) Surrenders and with drawals are duly depicted,
 - (d) Re-appropriation is **not** made from the **charged** section to the **voted** section or **vice versa**,
 - (e) Re-appropriation is **not** made from the Capital section to the Revenue Section or **vice versa**,
- (iv) Two copies of the Re-appropriation orders are forwarded to the Accountant General (Account and Entitlement), Punjab and one copy to the Accountant General (Audit) Punjab.
- (v) One copy of the Re-appropriation orders is forwarded to the Department of Finance in the Expenditure Branch concerned, and
- (vi) Delegation made **vide** paragraph 14.9B of the Punjab Budget Manual is duly exercised.

I. D. No. 8/2/87-3FBI/1928 Dated Chandigarh the 18th February, 1988.

APPENDIX

CHECK LIST

For use while issuing Re-appropriation orders by the Head of
Department/Administrative Department/The Department of Finance.

Yes/No

1. Is the re-appropriation order in the format given in the Annexures to chapter 13 of the Budget Manual ?
2. Does it contain necessary details pertaining to Major Head/Sub-Major Head/Minor Head/Sub-Head/Detailed Head (Standard object of Expenditure) in both the columns relating to "Savings" and "Excesses" ?
3. Is the order in conformity with the Revised Estimates, as shown in the Demands for Grants relating to the subsequent year ?
4. Has/Have the amount (s) been correctly classified as Charged/Voted and Revenue/Capital ?
5. Do the totals tally with each other (from Savings to Excesses) ?
6. Does the re-appropriation order relate to new scheme/ new service/new Sub-Head. If so, has the sanction of the appropriate authority been obtained ?
(quote number and date of sanction)
7. Have the details of Centrally Sponsored Schemes/ State plan Schemes been correctly reflected ?
8. Does the order contain specific reasons for savings/ excesses ?
9. While preparing the appropriation orders, have the provisions of paragraph 14.5 of the Budget Manual (re-appropriation where not admissible) been kept in view ?

Head of the Department/Administrative
Department/Department of Finance.

20 65 Reconciliation of departmental figures of expenditure with the office of the Accountant General (Accounts and Entitlement), Punjab, 1987-88

Attention is invited to the circulars issued by the Department of Finance on the subject cited above, particulars of which are noted in the margin, the latest having been issued vide circular No. 5/28/87-4FB-1/751, dated the 20th January, 1987 and to state that the Accountant General (Accounts and Entitlement), Punjab has again requested the State Government to impress upon the departmental officers to attend to and complete, the reconciliation work regularly every month and to prepare requisition after corrections, if any, each month so that only the adjustments required as a result of reconciliation of transactions during the month of March, are carried out in March (Supplementary) Accounts. He has also pointed out that the belated presentation of compiled accounts reduces significantly their usefulness as an essential input for control and planning.

2. Accordingly, the Accountant General (Accounts and Entitlement), Punjab will be closing March, 1988 accounts in two stages, instead of in three stages as at present. He has, therefore, fixed the time schedule for closing March, 1988 as follows :-

(i) March, (Preliminary). 15th May.

(ii) March (Supplementary)

(incorporating all adjustments) 31st July.

There would, thus, be no March (final) accounts, and reduction of one stage would require that the Departments complete the reconciliation of expenditure figures and requisition for corrections etc., well before the 15th May, 1988.

3. As pointed out by the Accountant General (Accounts and Entitlement), Punjab, in spite of the provisions contained in the Punjab Budget Manual and instructions issued from time to time, the reconciliation of departmental figures of expenditure is not being done regularly by the Departments and the reconciliation work is heavily in arrears. In this regard, a statement is enclosed as Appendix.

4. It is, therefore, directed to request you to follow these instructions and procedure and get the outstanding reconciliation work completed immediately under supervision to the Administrative Department concerned, the Accountant General (Accounts and Entitlement), Punjab and the Department of Finance and ensure that in future the reconciliation work is done regularly every month within the prescribed time.

No. 9/28/87-4FB-1/2093. Dated 22/23-2-88

APPENDIX

Statement showing the Departments who have not yet reconciled departmental figures, with the figures of the Accountant General, Punjab as on the 20th January, 1988 for the year 1987-88

Sr.No.	Major Head of Account	Administrative Secretary	Head of Departments	Month upto which reconciliation done
1	2	3	4	5
1.	2011-State Legislature	Chief Secretary to the Government of Punjab	Secretary to Government of Punjab, Legislative Assembly	10/87
2.	2013-Council of Ministers	—do—	(i) Principal Secretary to Chief Minister (ii) Development Commissioners, Punjab	Not done 9/87
3.	2051-Public Service Commission	Chief Secretary to the Government of Punjab Department of General Administration and Administrative Reforms.	(i) Chairman, Punjab Public Service Commission (ii) Secretary, S.S.S. Board.	Not done
4.	2052-Secretariat General Service		Chief Secretary to the Government of Punjab.	7/87
5.	3451-Secretariat Economic Service	Chief Secretary to the Government of Punjab.	—do—	11/87
6.	2251-Secretariat Social Services.	—do—	—do—	Not done
7.	4235-Capital outlay on Social	Chief Secretary to the Government	Secretary, Legislative Assembly.	Not done

1			
1.	2055-Police	Inspector General of Police, Punjab.	10/87
2.	2014-Administration of Justice	1. Registrar Punjab and Haryana High Court;	5/87
		2. Legal Remembrancer, Punjab;	Not done
		3. Director Prosecution and Litigation, Punjab.	-do-
		4. Advocate General, Punjab and	-do-
		5. Administrator General, and Official Trustee, Punjab;	-do-
		Director General of Prisons Punjab;	Not done
		Director, Civil Defence, Punjab, and Commandant Home Guards	11/87
		Director Prosecution and Litigation, Punjab.	Not done
3.	2056-Jail		
4.	207-Other Administrative Services		
5.	4235-Capital Outlay on Social Security and Welfare		
Financial Commissioner (Development)			
1.	2070-Other Administrative Service.	Financial Commissioner (Development)	Not done
2.	2406-Forestry and wild Life	Chief Conservator of Forest, Punjab	Not done
3.	2425-Cooperative	(i) Registrar, Cooperative Societies, Punjab.	Not done
		(ii) Chief Auditor, Cooperative Societies, Punjab.	
4.	2575-Other Social Areas Programmes.	Financial Commissioner (Development) Punjab.	Nil Account
5.	4425-Capital Outlay on Cooperation.	(i) Registrar, Cooperative Societies Punjab,	Not done
		(ii) Chief Auditor, Cooperative Societies, Punjab.	

1	2	3	4	5
6.	2404-Dairy Development	-do-	Milk Commissioner, Punjab	11/87
7.	2415-Agriculture, Research and education.	-do-	Director, Agriculture, Punjab.	9/87
8.	4435-Capital Outlay on Agriculture Programmes	-do-	-do-	Nil/A C
9.	4402-Capital Outlay on Soil and Water Conservation	-do-	Chief Conservator of Soils, Punjab.	Nil A/C
10.	4406-Capital Outlay on Forestry and Wild Life	-do-	Chief Conservator of Forests, Punjab	Not done
11.	2416-Agricultural Financial Institution	-do-	Director, Agriculture, Punjab	Nil A/C
12.	4415-Capital Outlay on Agricultural Research and Education.	-do-	-do-	-do-
13.	4404-Capital Outlay on Dairy Development.	-do-	Milk Commissioner, Punjab	-do-

4. Financial Commissioner Taxation Excise and Taxation

1.	2039-State Excise Taxation Punjab.	-do-	Excise and Taxation Commissioner, Punjab.	Not done
2.	2040-Sales Tax	-do-	-do-	Not done
3.	2035-Collection of Other Rural Development Programmes	Financial Commissioner Excise and Taxation, Punjab	Financial Commissioner, Excise and Taxation, Punjab,	Nil A/C
4.	2045-Other Taxes and Duties on Commodities Services.	-do-	Excise and Taxation Commissioner Punjab.	-do-

5. Financial Commissioner, Revenue, Punjab and Secretary to Government Punjab Department of Revenue Relief and Rehabilitation.

1.	2031-District Administration	-do-	Financial Commissioner Revenue	9/87
4.	2049- Interest Payments	-do-	-do-	9/87
5.	2402-Soil and Water Conservation	-do-	-do-	Not done

1.	2053-District Revenue	--do--		Not done
2.	2029-Land Revenue	--do--		
3.	2030-Stamp and Registration	--do--		
4.	2044-Excise Payments	--do--		
5.	2402-Soil and Water Conservation	--do--	Chief Conservator of Soils	9/87
6.	2506-Land Reforms	--do--	Financial Commissioner (Revenue)	9/87
7.	2245-Relief on Account of Natural Calamities	--do--	--do--	8/87
8.	2252-Other Social Services	--do--	--do--	7/87
9.	4235-Capital Outlay on Social Security and Welfare	--do--	--do--	Not done
10.	2070-Other Administrative Services	--do--	Gaz Statistical	10/87

Secretary to the Government of Punjab Department of Food and Supplies, Punjab

1.	2408-Food storage and warehousing	--do--	Director, Food and Supplies	--do--
2.	4408-Capital outlay on Food Storage and Warehousing	--do--	--do--	--do--
3.	3455-Civil Supplies	--do--	--do--	--do--
4.	4236-Capital Outlay on Social Security and Welfare	--do--	--do--	--do--
5.	4236-Capital Outlay of Nutrition	--do--	--do--	--do--

Secretary to the Government of Punjab, Department of Irrigation and power

1.	2075-Miscellaneous General Services.	--do--	Financial Commissioner, Revenue Punjab.	Not done
2.	2701-Major and Medium Irrigation	--do--	Chief Engineer Irrigation Works Punjab.	Not done
3.	2702-Minor Irrigation	--do--	--do--	9/87
4.	2701-Flood Control	--do--	--do--	9/87
5.	2801-Power	--do--	Secretary Punjab State Electricity Board, Patiala	9/87
6.	4701-Capital Outlay on Major and Medium Irrigation.	--do--	Chief Engineer, Irrigation Works, Punjab.	9/87

1	2	3	4	5
7.	4711-Capital Outlay on Flood Control, Projects	Secretary to the Government of Punjab, Department of irrigation and power.	Chief Engineer, Irrigation works, Punjab.	10/87
8.	4702-Capital Outlay on Minor Irrigation	-do-	Chief Engineer (Minor irrigation and Managing Director, Punjab State Tubewell Corporation.	Nil A/C
9.	4801-Capital Outlay on Power Projects	-do-	Chief Engineer (Irrigation)	-do-
10.	2215-Water Supply and Sanitation	-do-	Chief Engineer P. W. D., Public Health, Punjab.	-do-
8.		Secretary to the Government of Punjab, Department of Rural Development and Panchayats, Fisheries and Animal Husbandry		
1.	2405—Fisheries	-do-	Director and warden of Fisheries Punjab.	Not done
2.	2505—Rural Employment	-do-	Secretary to the Government of Punjab Department of Rural Development and Panchayats, Punjab.	6/87
3.	2515—Other Rural Development Programmes.	-do-	-do-	9/87
4.	4405—Capital Outlay on Fisheries	-do-	Director and Warden of Fisheries Punjab.	Nil A/C
5.	4575—Capital Outlay on other Special Area's Programmes	-do-	Secretary, Rural Development and Panchayats.	Not done
6.	2217—Urban Development	-do-	Chief Town Planner, Punjab.	9/87
7.	4217—Capital Outlay on Urban Development	-do-	Director, Urban Development Punjab.	Nil A/C
8.	4515—Capital Outlay on other Rural Development Programmes	-do-	Secretary to the Government of Punjab, Department of Rural Development and Panchayats.	-do-
9.	2501—Special Programme for			

Secretary to the Government of Punjab, Department of Rural Development and Panchayats
Secretary to the Government of Punjab, Department of Local Government, Urban Development and Secretary to Government Punjab, Sports wing of Education.

Director, Rural Development and Panchayats, Punjab.

Not done

1. 3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institution

—do—

1. Director of Panchayats, Punjab and
2. Director of Local Bodies, Punjab.

Not done

- 10.

Secretary to the Government of Punjab, Department of Printing and Stationery, Punjab.

1. 2058—Printing and Stationery

—do—

Controller, Printing and Stationery Punjab.

8/87

2. 2049—Interest Payments

—do—

—do—

Not done

3. 4058—Capital Outlay on Printing and Stationery

—do—

—do—

Nil A/C

- 11.

Secretary to the Government of Punjab, Department of Science Technology and Environments, Punjab.

1. 3425—Other Scientific Research

—do—

Secretary to the Government of Punjab, Department of Science Technology and Environments, Punjab.

9/87

2. 5425—Capital Outlay on Scientific Research.

—do—

—do—

9/87

4. 3435—Ecology and Environment

Secretary to the Government of Punjab, Department of Science Technology, Electronics and Environment.

Secretary to the Government of Punjab, Department of Science Technology, Electronics and Environments.

Not done

1	2	3	4	5
12.		Secretary to the Government of Punjab, Department of Labour and Employment.		Not done
1.	2230—Labour and Employment	—do—	Labour Commissioner, Punjab.	Not done
13.		Secretary to the Government of Punjab, Department of Education,		
1.	2202—General Education.	—do—	1. Director Public Instruction Punjab (C) and (P)	6/87
			2. Director Sports, Punjab.	—do—
			3. Director Youths Welfare, Punjab	—do—
			4. Director Languages, Punjab. and	—do—
			5. Director Technical Education Punjab.	—do—
2.	2203—Technical Education	—do—	Director Technical Education, Punjab.	7/87
3.	2204—Sports and Youths Services	—do—	1. Director of Sport Punjab	Not done
			2. Director Youth Services Pb.	
4.	2205—Art and Culture	—do—	1. Director Tourism and Cultural Affairs, Archaeology and Museums	10/87
			1. Secretary Education,	
			3. Director Public Inspections, Punjab.	
5.	4235—Capital Outlay on Social Security and Welfare.	—do—	Director Public Instructions Punjab.	Not done
6.	4202—Capital Outlay on Education Art and Culture	—do—	1. Director Tourism and Cultural Affairs, Archaeology and Museums.	Nil A/C
			2. Secretary Education,	
			3. Director Public Instructions	

1.	2059-Public Works	—do—	Chief Engineer, P. W. D. (B&R)	7/87
2.	4859-Capital outlay on Public Works	—do—	—do—	9/87
3.	3054-Roads and Bridges	—do—	—do—	Nil/A/C
4.	5054-Capital out lay on Roads and Bridges.	—do—	—do—	Not done
5.	2415-Agricultural Research and Education	—do—	—do—	—do—
6.	4070-Capital out lay on other Administrative Services	—do—	Chief Engineer/Public Works (B&R)	Not done
7.	4215-Capital out lay on Water Supply and Sanitation	—do—	Chief Engineer Public Health	Not done
8.	4210-Capital out lay on Medical and Public Health	—do—	Chief Engineer Public works (B&R) Punjab.	Nil A/C
16.			Secretary to Government of Punjab Department of Transport.	
1.	2041-Taxes on Vehicles	—do—	State Transport Commissioner Pb.	8/87
2.	3053-Civil Aviation,	—do—	Advisor, Civil Aviation, Punjab.	10/87
3.	3055-Road Transport	—do—	Director, Transport, Punjab.	Not done
4.	3075-Other Transport Services	—do—	—do—	NIL/A/C
5.	5055-Capital out lay on Road Transport.	—do—	—do—	8/87
6.	2049-Interest payments	—do—	—do—	Not done
7.	5053-Capital out lay on civil Aviation	—do—	Advisor civil Aviation. Punjab.	NIL/A/C

1	2	3	4	5
17.		Secretary to Government Punjab Department of Industries.		
1.	2057-Supplies and Disposals	—do—	Director of Industries, Punjab.	8/87
2.	2853-Non Ferrous Mining and metal Surgical Industries	—do—	—do—	10/87
3.	2851-Village and Small Industries	—do—	—do—	Not done
4.	2852-Industries	—do—	—do—	11/87
5.	4851-Capital out lay on village and small Industries	—do—	—do—	11/87
6.	4875-Capital out lay on Industries	—do—	—do—	10/87
7.	4859-Capital out lay on Telecommuni- cation Electronics Industries	—do—	—do—	10/87
8.	4853-Capital out lay on Non Ferrous Mining and Metalurgical Industries	—do—	—do—	NIL/A/C
18.		Secretary to Government Punjab Department of Industries.		
1.	4885-Capital out lay on Industries and Minerals	—do—	Director of Industries, Punjab.	11/87
19.		Secretary to Government, Punjab Department of Planning.		
1.	3454-Census, Surveys and Statistics	—do—	Secretary to Government, Punjab Department of Planning.	Not done
2.	3475-Other General Economic Services	—do—	—do—	—do—
20.		Secretary to Government Punjab Department of Tourism and Cultural Affairs.		
1.	3452-Tourism and Cultural Affairs	—do—	Director, Tourism, Punjab.	—do—

2.	2435-Other Agricultural Programmes	—do—	—do—	9/87
3.	4401-Capital outlay on Cro., Husbandry	—do—	—do—	9/87
4.	4416-Investment in Agricultural Financial Institutions	—do—	—do—	NIL/A/C
5.	4435-Capital outlay on other Agricultural Programmes	—do—	—do—	—do—
22.		Secretary to Government, Punjab, Department of Animal Husbandry.		
1.	2403-Animal Husbandry	—do—	Director, Animal Husbandry, Punjab.	10/87
2.	4403-Capital Outlay on Animal Husbandry	—do—	—do—	NIL/A/C
23.		Secretary to Government Punjab Department of Housing.		
1.	2210-Housing	—do—	Chief Engineer, P. W. D. (B&R) Pb.	Not done
2.	2217-Urban Development	—do—	1. Director, Urban Development 2. Director, Local Government 3. Municipal Election.	9/87 9/87 11/87
3.	5475-Capital outlay on other General Economic Services	—do—	Director Housing and Urban Development, Punjab.	NIL/A/C
4.	4216-Capital outlay on Housing	—do—	—do—	Not done
24.		Secretary to Government, Punjab Department of Information and Public Relations Punjab.		
1.	2220-Information and Publicity	—do—	Director, Information and Public Relations, Punjab.	5/87
2.	4220—Capital Out lay on Information and Pubilicity	Secretary to Government Punjab Department of Information and Public Relations, Punjab.	Director, Information and Publce Relations, Punjab.	Nil A/C

1	2	3	4	5
25.	4220—	Secretary to Government Punjab Social Welfare and Women's Welfare and Welfare of Scheduled Castes and Backward Classes, Punjab.		
1.	2236—Nutrition	—do—	Director, Social and Women's Welfare and Welfare of Scheduled Castes.	Not done
2.	2225—Welfare of Scheduled Castes/ Scheduled Tribes/Backward Classes	—do—	—do—	—do—
3.	2235—Social Security and Welfare	—do—	—do—	—do—
4.	4225—Capital Out lay on Scheduled Castes/Scheduled Tribes and Backward Classes	—do—	—do— and Backward Classes.	Nil A/C
5.	4235—Capital Out lay on Social Security and Welfare	—do—	—do—	—do—
26.		Secretary to Government, Punjab Department of Health and Family Welfare.		
1.	2210—Medical and Public Health	—do—	1. Director, Health and Family Welfare. 2. Director Research and Medical Education.	Not done
2.	2211—Family Welfare	—do—	—do—	—do—
3.	4210—Capital Out lay on Family Welfare	—do—	Director, Health and Family Welfare.	Nil A/C
4.	4211—Capital Out lay on Family Welfare	—do—	—do—	—do—
27.		Secretary to Government, Punjab Department of Technical Education and Industrial Training.		
1.	4250—Capital Out lay on Other Social Services	—do—	Director's Industrial Training Punjab.	7/87
28.		Chief Electoral Officer Punjab		
1.	2015—Elections	—do—	Chief Electoral Officer, Punjab.	8/87

20.66 Maintenance of accounts of figures of Expenditure under Plan and Centrally Sponsored Schemes separately.

A reference is invited to the subject cited above and to state that though the Budget Documents in respect of plan Schemes and Centrally Sponsored Schemes are prepared and got printed separately each year and forwarded to you along with the other Budget documents, it has been noticed that expenditure on the State Plan Schemes, the Centrally Sponsored Schemes (shared between the Government of India and the State Government) and the Central Schemes (fully met by the Government of India) is not booked separately because the bills presented at the Treasuries do not distinctly show the amounts involved as State 'Plan Schemes' 'Centrally Sponsored Scheme' and 'Central Scheme'. It has, therefore, been decided that to enable the Accountant General (Accounts and Entitlement) to book expenditure separately in respect of the 'State Plan Scheme' 'the Centrally Sponsored Scheme (shared)' and 'the Central Scheme (full expenditure met by the Government of India)' each bill should be marked on the top in red ink-Non-plan Scheme, 'State Plan Scheme' 'Centrally Sponsored Scheme' (shared)" or 'Central Scheme' as the case may be and that in the case of each bill relating to the Centrally Sponsored Scheme (Shared), the following details may also be given :—

- (i) State Share;
- (ii) Central Share; and
- (iii) Total

2. These instructions shall be operative with effect from the 1st April, 1988.

(No. 29/87-FBI/2192- dated Chandigarh, the 24th February, 1988)

CHAPTER 22

GROUP INSURANCE SCHEME

22.46. The Punjab Government Employees Group Insurance Scheme, 1982-operation of Major Head 8011-Insurance and Pension Funds :—

Attention is invited to this Department's circular No. 4/12/82-FBII/17434, dated the 18th September, 1986, where by, the existing structure of classification of transactions in Government Accounts has been revised with effect from the 1st April, 1987. The revised Head of Account in respect of the Punjab State Government Employees Group Insurance Scheme will be as under :—

8011-Insurance and Pension Funds-Minor Head-107-Punjab State Government Employees Group Insurance Scheme-Sub-Heads-Insurance Funds-02-Savings Fund.

2. While operating this revised Heads of Account and maintaining accounts under the Scheme, the following guidelines may be kept in view :—

(i) **Head of Accounts**

The total amount of recoveries made in a salary bill by a Drawing and Disbursing Officer on account of subscriptions of the members of the Insurance/ Savings Fund shall be credited to the following Head of Account (Fund-wise) in the Treasury accounts :—

“8011-Insurance and Pension Funds-Minor Head-107-Punjab State Government Employees Group Insurance Scheme.”

Sub-Heads :

01-Insurance fund

02-Savings Fund.

(ii) **Preparation of Insurance Claims**

In the month of October or as may be specified by the Government each year every Drawing and Disbursing Officer will prepare a claim on contingent bill form for drawal of an appropriate amount from the Savings Fund for credit to the Insurance Fund in respect of the employees who have been members of the Scheme during the preceding year. The bill shall be classified under head “8011-Insurance and Pension Funds-Minor Head-107-Punjab State Government Employees Group Insurance Scheme.”

Sub-Head-02-Savings Fund

The yearly premium creditable to the Insurance Fund at present, as fixed by the Government, vide Clause 8(2) of the Scheme is Rs. 37.50 for every Rs. 120 subscribed to the Savings Fund by a member of the Scheme during a year. The bill will be accompanied by a Treasury Challan classified under Head :—

“8011-Insurance and Pension Funds-Minor Heads-107-Punjab State Government Employees Group Insurance Scheme.

Sub-Head-01-Insurance Fund

The bill shall be endorsed as Received payment by transfer credit to the head”.

“8011-Insurance and Pension Funds.....
.....01-Insurance Fund”.

The amount yearly credited to the Insurance Fund will be recorded in the Service-wise ledger maintained in Form No. 13 by each Drawing and Disbursing Officer.

(iii) Accounting of the Payments

The amount of Insurance paid shall be classified under the Head of Accounts

“8011-Insurance and Pension Fund-Minor Head-107-Punjab State Government Employees Group Insurance Scheme.”

Sub-Head-01-Insurance Fund

and that paid from savings Fund shall be classified under the Head of Accounts :—

“8011-Insurance and Pension Funds-Minor Head-107- Punjab State Government Employees Group Insurance Scheme.”

Sub-Head-02-Savings Funds

The payment made out of the Insurance Funds/Savings Fund shall be noted in the respective ledgers also against the individuals account under the dated initials of the head of Office.

(iv) Recovery of subscription

The existing Form No. 10. in respect of schedule of Recoveries has been revised. The revised form to be adopted with effect from 1st April, 1987. is at Appendix.

(v) **Date of Effect :—**

These instructions will be effective with effect from the 1st April 1987.

3. You are, therefore, requested to bring these instructions to the notice of the Heads of Offices/Drawing and Disbursing Officers under your control for meticulous compliance.

4. Necessary amendment of paras (viii), (ix) and (xii) and Form No. 10 of the Accounting Procedure appended to the scheme will be made in due course.

No. 6(2)86-3FPIV/306 Dated Chandigarh, the 28th April, 1987.)

Recoveries Credit
8011-Insurance and Pension
Group Insurance Scheme

Name of the Office: —

Month _____

Serial No.	Group of Service
1.	A :
2.	B :
3.	C :
4.	D :
Total	

22.47.The Punjab Govt

1982—Consolidation of

Attention is invited to the 7th October, 1986 on classification of accounts and balances of the Savings Finance Scheme, 1982, is to be

“2049-Interest

03-Interest on

APPENDIX

FORM NO.10

Schedule of Recoveries

Recoveries Creditable to Saving Fund/Insurance Fund under Head of Account
 101-Insurance and Pension Funds-Minor Head-107-Punjab State Government Employees
 Group Insurance Scheme Sub-Heads 01-Insurance Fund-02 Savings Fund.

Name of the Office: _____

Month: _____

Group of Service	Name of subscriber	Amount of Subscription	Remarks
A :			
B :			
C :			
D :			
Total			

Signature

Drawing and Disbursing Officer.

22.47.The Punjab Government employees Group Insurance Scheme.

1982-Consolidation of Accounts and calculation of interest thereof.

Attention is invited to your Memorandum No. X VIII(2GIS) JAO(R) 86/7799, dated 7th October, 1986 on the subject cited above and to state that under the new classification of accounts effective from the 1st April, 1987, the interest paid on the balances of the Savings Fund relating to the Punjab Government Employees Group Insurance Scheme, 1982, is to be classified as under:-

"2049-Interest Payments,

03-Interest on small Savings, Provident Funds etc,

108-Interest on Insurance and Pension Fund,

01-Interest on the Punjab Government Employees Group Insurance Scheme."

2 In pursuance of the above classification, the accounts of interests paid and the balances of the Savings Fund should be maintained as per guidelines given below:-

(i) Consolidation of accounts and calculation of interest.

The Controller, Internal Audit (Revenue), Department of Finance will work out the interest paid on Savings Fund after taking into account the payments made during the preceding financial year, with the help of ready returns already circulated to all the Department or the periodical statements of payments received by him from the Drawing and Disbursing Officers/Treasury Officers. As per extant practice, all the Drawing and Disbursing Officers in the State are debiting the payment of Savings Fund along with interest accrued there on to the Head of Account "811-Insurance and Pension Funds" corresponding to the new Head of Account "8011-Insurance and Pension Funds" But as per classification given above the amount of interest paid from the said Head of Accounts shall be debited to Head of Accounts" 2049-Interest Payments-03-Interest on Small Savings Provident Funds etc; 108 Interest on Insurance and pension Fund-01-Interest on the Punjab Government Employees Group insurance Scheme" credited to the Head of Account "8011-Insurance and Pension Funds" corresponding to the old Head of Account" 811-Insurance and Pension Funds" out of which the interest had already been paid to the Members of the Scheme, who either retired from Government Service or ceased to be a member of the Scheme or died while in service etc. The necessary transfer entry in this regard shall be got done by the Controller, Internal Audit (Revenue) in the accounts of the Accountant General, Punjab at the end of each financial year.

(ii) Submission of Budget Estimates

(a) The Controller, Internal Audit (Revenue) shall work out the interest payable on the Savings Fund balances payable to the members of the Scheme and forward the return to the Department of Finance (the Finance Budget-II Branch) in the prescribed proforma for the preparation of Budget Estimates/Revised under Sub-Head-"Interest on Punjab Government Employees Group Insurance" under Major Head-"Interest payments," every year.

(b) Similarly, Internal Audit Organisation (Revenue) shall forward the consolidated figures of receipt and payment in respect of Group Insurance Scheme under Major Head "8011-Insurance and Pension Funds" corresponding to old Head of Account "811-Insurance and Pension Funds," duly reconciled with the Treasury Officers/Accountant General Punjab to the Finance Expenditure Branch concerned, for the preparation of Budget Estimates at the appropriate time, every year.

(iii) Date of effect

These instructions will come into force with effect from the 1st April, 1987.

No .6/3/85/3—FP-IV/439, 22nd June, 1987.

22.48. The Punjab Government Employees Group Insurance Scheme, 1982—Imple- —(1) mentation thereof.

Attention is invited to the subject cited above and to state that the following financial irregularities in the maintenance of accounts under the Scheme cited in subject subject, have come to the notice of Government :—

- (i) The Register of Members (Form No. 9), Ledger Accounts (Form No. 11) and the Broadsheet (Form No. 12) are not being maintained properly in the offices of the Drawing and Disbursing Officers.
- (ii) The figures of receipt and payment are not being regularly reconciled by the Drawing and Disbursing Officers with their Treasury Officer concerned, after the end of each quarter of the year.
- (iii) The Insurance Fund from the accumulations in the Savings Funds is not being transferred at the end of each Scheme year.

2. The non-compliance of the rules and the instructions issued by the Government from time to time has given rise to the following complications which are likely to arise in future :—

- (i) As per para (v) of the Accounting Procedure, each Drawing and Disbursing Officer is required to maintain Ledger Account of the members in Form No. 11. The posting is required to be made in the Ledger Book from the Schedule of Recoveries (Form No. 10), attached with the salary bill of the employees.

If the Ledger Accounts are incomplete, it will be difficult for the Drawing and Disbursing Officer to certify that the subscription

of the member is being / has been recovered regularly. Further, Broadsheet is to be prepared under para (vi) of the Accounting Procedure and is required to be tallied with each individual account of the member maintained in Ledger Account (Form No. 11). The incomplete Ledger Accounts can create problem to the Drawing and Disbursing Officers for the preparation of Broadsheet. At the time of final payment, to, the member on his retirement, or, in the event of his death, a certificate is required to be furnished to the Head of office / Drawing and Disbursing Officer concerned to the effect that the entire amount has been recovered from the member from the date of his becoming a member of the Scheme to the date of his cessation from membership. The non-maintenance of Ledger Accounts will lead to delay the payment under the Scheme. The Accounts are reconciled by the Drawing and Disbursing Officers with the Treasury Officers and the Treasury Officers are required to record a certificate on the Broadsheet maintained by the Drawing and Disbursing Officers. If the Broadsheet is incomplete, then, the Treasury Officers can refuse to record the requisite certificate. Further, in the case of a member transferring from one office to another his detailed accounts are to be given by the Drawing and Disbursing Officer on the Last Pay Certificates. If the Ledger Accounts are incomplete, the Drawing and Disbursing Officer can not give the correct details of accounts in respect of such a member on his Last Pay Certificate.

- (ii) As per para (xiii) of the Accounting Procedure, the Drawing and Disbursing Officers are required to reconcile their figures under the Group Insurance Scheme with their Treasury Officers concerned, at the end of each quarter. The regular reconciliation becomes easy, if regular posting is made in the accounts maintained in the offices of Drawing and Disbursing Officers as well as the Treasury Officers concerned. The credit of the amount recovered under the Scheme to the correct head of account will also facilitate the payments made under this Scheme debiting the same to the actual head of accounts. The Treasury Officer will, thus, furnish the correct monthly account to the Accountant General, Punjab. Further, the Budget provision of receipts and payments which are estimated for the ensuing financial year are also worked out on the basis of actuals of the receipts and payments of the previous financial year. The accuracy of accounts in the offices of the Drawing and Disbursing Officers/ Treasury Officers/ Accountant General Punjab is of utmost importance for the preparation of the Budget Estimates. The maintenance of regular accounts under the Scheme is very much necessary so as to avoid complications, in this regard, in future.

(iii) Under para (ix) of the Accounting Procedure appended to the Scheme, each Drawing and Disbursing Officer is required to transfer the amount of Insurance Fund from the total accumulations in the Savings Fund of the preceding year in the month of October (each year). The total receipt is kept under two sub heads i. e. Insurance Fund and Savings Fund, so as to ensure the total receipt of these funds from all the members of the Scheme. Similarly, [the accounts of the payments are kept into separate Sub-Heads, to assess at a glance the extent of the exact amount paid from Savings Fund as well as the Insurance Fund. These figures are also helpful to further assess the real position whether the Scheme, is still, a self-financing or the self-supporting. In case of financial loss the State Government can review it.

3. The Drawing and Disbursing Officers working under your control may be directed to strictly comply with the rules and the instructions issued by the Government from time to time. Any infringement of the rules and the instructions should be looked in to seriously and a responsibility fixed against the defaulting officers (s)/ Officials (s) under intimation to this Department. They may also be directed to extend full co-operation to the Audit Parties, as and when, they visit the offices of Drawing and Disbursing Officers for auditing of the accounts the Group Insurance Scheme.

4. It is, therefore, requested that the contents of this letter may kindly be brought to the notice of all the Heads of Offices/Drawing and Disbursing Officers under your control for meticulous compliance.

No. 1(V)/13/87—3FPIV/802 Dated Chandigarh, the 10th November, 1987)

22.49. The Punjab Government Employees Group Insurance Scheme, 1982—Promotion with retrospective effect—Clarification regarding.

Attention is invited to the subject cited above and to state that a clarification has been sought whether the Government employees who are promoted with retrospective effect are to be given the benefits under the Punjab Government Employees Group Insurance Scheme, 1982, from the date of issue of orders or from the date with effect from which promotion has been given. It is clarified that the Groups are changed from the date of anniversary of the Punjab Government Employees Group insurance Scheme following the date of issue of orders of regular promotion and not from the earlier date from which the promotion may take effect.

2. You are requested to bring these instructions to the notice of all the Heads of Offices/Drawing and Disbursing Officers under your control for meticulous compliance.

(I(V) 12/87—3 FPIV/1000 Dated 16-12-1987

CHAPTER 23

STANDING ORDERS FOR REGULATING OF TRANSACTIONS AT THE
STATE TREASURIES/SUB TREASURIES

23.9. Introduction of Cheque System for making payment to the Drawing and Disbursing Officers in the Sub-Treasuries in the State (where full time Assistant Treasury Officers have been posted)

1. A reference is invited to the subject noted above and to inform you that the system of payment to the Disbursing Officers in the District Treasuries in the State by Cheque System has already been introduced.

2. According to the provisions contained in the Punjab Treasury Rules, Volume I, all payments are authorised by the Assistant Treasury Officers on the bills/documents presented at the Sub-Treasury (Exception 2 below Rule 152 *ibid*) by affixing a pay order validity for which is for 10 days as provided in Rule 436 *ibid*.

3. With a view to simplifying the procedure and ensuring speedy handling of Government business by the banks transacting such business, pertaining to the Sub-Treasuries having whole-time Assistant Treasury Officers, the State Government had been for some time considering the question of introducing the system of making payment by cheques against bills/vouchers presented at the Sub-treasuries by the Drawing & Disbursing Officers. After careful consideration, it has now been decided to introduce the system of payment by cheques at the sub-treasuries where whole-time Assistant Treasury Officers have been posted, against the bills presented by the Disbursing Officers.

4. It has further been decided that the following kinds of payments except the bills presented at the sub-treasuries (where whole time Assistant Treasury Officers have been posted) by the Disbursing Officers will continue to be made as per existing procedure :—

- (i) Pension Payments.
- (ii) Payment against Refund Vouchers.
- (iii) Payment against Deposit Repayment Orders.
- (iv) Interest on Government Securities/G. P. Notes, to etc.
- (v) Payment of Remittances Transfer Receipts, cash orders (where applicable).
- (vi) Cheques drawn against Personal Deposit/Personal Ledger Accounts.
- (vii) T. S. D. Certificates etc. etc.

5. Extract of the relevant paragraph of the procedure prescribed under the Cheque System is enclosed for reference and making the same available to the Disbursing Officers working under you and operating on the Sub-treasuries, where whole time Asstt. Treasury Officers stand posted for their guidance & necessary action at their end.

6. As regards the Sub-treasuries which are under the charge of Tehsildar/Naib-Tehsildar (where whole time Assistant Treasury Officers have not been posted) the existing procedure of payments will continue till these are converted into regular sub-treasuries under the charge of the Assistant Treasury Officers and the full contingent of staff is posted there.

7. The revised system of payments by cheques, as above, will come into force with effect from 1st November, 1987. It is accordingly requested that all the Disbursing Officers of your Department operating on the sub-treasuries (where whole time Assistant Treasury Officers have been posted) may please be informed accordingly.

No. 1/M-273/85 (AI) T & A/12533—Date: 23-9-87

Extract of paragraphs 1, 2, 3, 5, 8 (vi), (viii), (ix), (x) (xi), 9 15 and 16 of the procedure for payments by cheques.

1. Introduction

The introduction of the system of payment by cheques at a District Treasury calls for certain modification to the procedure followed in the receipt and disposal of claims for payment. Following paragraphs indicate the procedure to be observed for receipt of bills at the counter, drawal of cheques and their delivery and accounting etc.

2. Receipt of Bills at the Counter

(i) All bills shall be received at the counter through the Bill Transit Register and for each bill received a token will be issued by the Token Clerk. Simultaneously, the Token Clerk will enter the number as well as the date of issue of token prominently at the top of the bill. For this purpose suitable rubber stamps will be provided. If a party presents more than one bill he should be given a token for each bill tendered.

(ii) Separate department wise registers in Form S.P.C.—I will be opened for (i) Gazetted Officers bills and (ii) Non-Gazetted Officers bills and other bills. There will be 3 leaves for each page, the duplicate and triplicate copies being on perforated sheets.

(iii) After making necessary entries in the registers the Token Clerk will forward the bills in convenient batches to the bill clerk/Assistant in the Bill Section, who will

receive the bills alongwith the duplicate and triplicate perforated copies and put signatures on the original copy thereof, before returning the register to the Token Clerk.

(iv) Urgent bills presented by the Officers themselves should take precedence over current work and be dealt with immediately on receipt. The Token Clerk primarily responsible for indexing the bills to the correct Bill Clerk(s)/Assistant without delay.

(v) The Assistant Treasury Officer should ensure that the bills are received by the bill clerk(s)/Assistant(s) promptly.

3. Checking and Passing of Bills

The bill Clerk/Assistant should on receipt of the bills, scrutinise them exercising proper treasury checks. The bills which cannot be passed for one reason or the other will each be attached with an "objection Memo" stating the ground on which it is returned, and after noting the fact in 'Register of bill receipt, etc.' they shall be sent to the Assistant Treasury officer for signatures. The un-passed bills, accompanied by an objection memo, approved by the Assistant Officer should be returned to the counter through the Register in Form SPC-I (duplicate copy) for delivery to the authorised Messenger of D. D. O. concerned.

(i) The Token/Counter Clerk should acknowledge receipt of such bills on a duplicate copy to the bill clerk/Assistant and return the bill after receiving the token and noting it in the register in Form SPC-2 (Register of bills returned unpassed).

(ii) In case where the bills have been accepted after scrutiny the bill Clerk/Assistant shall endorse the pay order on the bill. The bill should also be marked "State" and name of the party in whose favour the cheque is required should be indicated. Whether checks should be crossed or open. In case, where a bill is payable only in the following month a stamp "Not payable before the 1st proximo" should be affixed next to the pay order. All the bills accepted by the bill Clerk/Assistant for payment should be submitted to the Assistant Treasury Officer. The Assistant Treasury Officer shall carry out such scrutiny as is required of him and will sign the pay order and return them to the Bill Clerk/Assistant concerned. At the end of each week, the Bill Section will prepare a list of outstanding bills from the various bill registers and submit them to the Assistant Treasury Officer.

With a view to ensure that the tokens are not lying un-redeemed for unduly long period intimations about passing of bills may be sent to the parties in Form SPC-3

5. Payment Arrangement at the Sub-Treasury : Payment of Bills by Cheques

(i) All payments against the bills presented by the Drawing and Disbursing Officers (except pension payment/payments of interest on Governments promissory Notes/payments against Refund Vouchers/payments against Deposit Re-payment Orders order issued by the Courts or other authorities etc. etc.) will be made by cheques drawn on the Bank (where the sub-treasury is situated) transacting Government of Punjab's business.

(ii) In respect of bills on account of pension payments and payments of interest on Government promissory Notes, T.S.D. Certificates, payments of refund Voucher D.R. s etc., the same will be paid by the Bank transacting Government business at the Sub-treasury level upon a payment order issued by the Assistant Treasury Officer as heretofore.

(v) Duplicate Cheques

Duplicate cheques are issued only when the original cheque is reported to have been lost or destroyed and is proved to have not been cashed by reference to the Bank and the payment of the original cheque on subsequent presentation has been stopped. They are issued under the number of the original cheque but with the date of issue of the duplicate, after the date of issue of the duplicate has been noted in the "Register of cheques Delivered SPC-II against the entry of the original cheques. The issue of duplicate cheque is not to be entered either in the 'Register of Cheques drawn (SPC-10)', or in the 'Register of Cheque Delivered-SPC-II'.

(viii) Cancellation of cheque

A cheque will be cancelled only under the specific instructions of the Assistant Treasury Officer. In the case of cheques already delivered, the Assistant Treasury Officer shall act only on a written request from the drawer of bill. The Assistant Treasury Officer shall stamp the foil and counterfoil of the cheque and the pay order on the bill with the words "Cheque Cancelled". The cheque, shall therefore be entered in the Register of "Cheque delivered SPC-II with the cheque number and the word "Cheque cancelled" noted against it and the bill returned to the party in recovery of the token. Then an Occasion arises for the cancellation of a cheque, the Cheque writer shall bring the documents at once to the Assistant Treasury Officer for necessary action without waiting for the closing of the day's business. The number of the cancelled cheques should be entered chronologically in a Register and the cancelled cheques should be sent by the Assistant Treasury Officer to the Treasury Officer with the Siaha concerned and by the latter periodically to the Accountant General, Punjab.

Cheques remaining un-delivered for a time exceeding 3 months, after the month in which they are signed by the Assistant Treasury Office, shall not be delivered. Thus

a cheque signed in June shall be delivered any time upto 30th September. On the working day of each month such un-delivered cheques as well as the pay order the bills pertaining to these cheques shall be cancelled and the payees informed writing to collect the bills from the sub-Treasury after surrendering the relevant tokens.

A note regarding the cancellation of these cheques and the pay order on the bill shall be kept in the relevant register by the bill section. Those cancelled cheques shall also be entered in a register and sent by the Assistant Treasury office to the Treasury Officer and by the latter periodically to the A.G. Punjab.

(ix) In the case of cheques which are cancelled after delivery to the party concerned, a fresh cheque bearing different number may be issued if asked for and otherwise in order. The amount of the cheque so issued need not be taken into the "Register of Cheques Drawn-SPC-10" or "Register of cheques Delivered SPC-11. In the space of the amount in those registers should be written. "Issued in lieu of cheques No.-----" An entry to that effect should be made on the counterfile of the cheque cancelled and the number of the fresh cheque issued noted thereon.

(x) Issue of Cheques in lieu of time expired cheques

Cheques shall be encashable at any time within three months, after the date of issue. Thus a cheque bearing date any time in January is payable at any time upto 30th April. Should the currency of a cheque expire owing to its not being presented to the Bank within the period specified above, it may be cancelled and a fresh cheque issued in lieu thereof in accordance with the procedure prescribed in para 8 (ix) *ibid*. The cheque so cancelled will be dealt with according to the procedure, laid down in para 8 (ix) *ibid*.

(xi) Renewal of time-expired cheques :

Cheques shall be encashable at any time within three months after the month of issue. Thus a cheque bearing date any time in June is payable at any time upto 30th September. After the period of currency of the cheque is over it should be treated as cancelled and the expenditure should be written back by furnishing a statement in the following proforma :—

Statement of lapsed treasury cheques for the month-----.

Sr. No.	Name of Drawing Officer	Cheque No. and date	Amount of Cheque	Vr. No.	Head of account	Remarks
1	2	3	4	5	6	7

A similar procedure should be followed for cancelled cheque also where in the expenditure is required to be written back. The adjustment in these cases will be carried out by one audit office, when amount of cancelled/time-barred cheque is to be paid sub-sequently the claim may be prepared as usual, in the prescribed form supporting the same with necessary details wherever possible and not on simple receipt form, so as to facilitate audit in the audit office. The date of cancellation of such cheque should be noted against the original entry in the "Register of Cheques Delivered".

9. Delivery of Cheques

- (i) The passed bills alongwith the cheques drawn and the Register in form SPC—10, in duplicate, shall be sent to the Token/counter Clerk for delivery of the Cheques. The Token/counter Clerk should also sign on the original copy of the "Register of cheque drawn" and return it, and retain the duplicate copy for record.
- (ii) Before delivering a cheque the Token/counter Clerk shall take back the token and also collect a receipt in form SPC—12 signed by the payee as well as by the messenger who has been sent for the cheque. Before delivering the cheque he shall make an entry in the "Register of cheques Delivered" in form SPC—11 in duplicate. He shall then put the date stamp on the cheque and in cases where the cheque is not encashable before the 1st proximo of the following month, he shall affix the stamp. He shall write "CD" on the bill with his dated initials to indicate that the cheque has been delivered. The bill will be stamped as "Paid" after the cheque is delivered. (See paragraph 11 for transmission of paid voucher to the Account Section through the cheque Section).

15. PAYMENT AGAINST CLAIMS OTHER THAN BILLS OF D.D.Os. INCLUDING PENSION, INTEREST ON GOVERNMENT SECURITIES BILLS, REFUND VOUCHERS, D.R.Os/Etc. Etc.

The existing practice of making these payments will continue as here-to-fore.

16. PAYMENT OF REMITTANCE TRANSFER RECEIPTS, CASH ORDERS AND CHEQUES DRAWN ON SUB-TREASURIES Etc.

The existing procedure of issuing a simple pay Order 'Pay' enfaced on the documents will be continued.

- 23.10. Introduction of Cheque System for making payment to the Drawing and Disbursing Officers in the Sub-treasuries in the State (where full time Assistant Treasury Officers have been posted).

The system of making payments by cheques to the Disbursing Officers against bills under the Cheque System has already been introduced in all the District Treasuries in the State.

2. For sometime past the State Government had under consideration the question of extension of the above system to the sub-treasuries where whole time Assistant Treasury Officers have been posted. After careful consideration of the matter, it has been decided to introduce the system of payments by cheques in the sub-treasuries with effect from 1st November, 1987 (where whole time Assistant Treasury Officers have been posted), to the Disbursing Officers, against the bills presented by them at the Sub-treasuries concerned. In other sub-treasuries the existing system of payments by affixing pay order would continue as here to fore.

3. A copy of the procedure to be followed in the sub-treasuries under the Cheque System is enclosed. You may please go through the same and take appropriate steps for the proper implementation thereof and to complete all the formalities before hand.

4. For the present it has been decided that no staff, on the introduction of Cheque System in the Sub-treasuries, is to be provided. The work under the Cheque System is to be taken from the staff already posted in the Sub-treasuries concerned. It may be kept in view that the official who prepares the cheque is other than the one who had passed the bill in dealing with passing of bills.

5. The Treasury Officers should see that required quantity of Cheque Books and Forms/Registers, prescribed under the Cheque System, are made available to the Assistant Treasury Officers well in time for the smooth implementation of the system.

6. Necessary instructions have also been issued to all the Heads of Departments/Commissioners of Divisions/Deputy Commissioners/Sub-Divisional Officer(s) etc. in the State vide this Department No. I(M)—273/86(AI) T & A and A/12533—38 dated 29th September, 1987 with a copy to you also.

7. The Banks transacting Government business, in respect of the sub-treasuries concerned may also be apprised about the switchover to the Cheque System with effect from 1-11-1987.

(No 1/M/273/86(AI) T & A—12532—dated 29th September, 1987)

PROCEDURE FOR THE GUIDANCE OF ASSISTANT TREASURY OFFICER ON THE INTRODUCTION OF THE SYSTEM OF PAYMENT BY CHEQUES

Introduction

The introduction of the system of payment by cheques at a Sub-treasury (where whole time Assistant Treasury Officer has been posted) calls for certain Modifications to the procedure followed in the receipt and disposal of claims for payments presented by the Drawing and Disbursing Officers thereat. Following paragraphs indicate the procedure to be observed for receipt of bills (in respect of the Drawing and Disbursing officers in account with the Sub-treasury at the counter, drawal of cheques, their delivery and accounting etc.

2. Receipt of bills at the Counter—

- (i) All bills shall be received at the counter through the Bill Transit Register and for each bill received a token will be issued by the Token Clerk. Simultaneously, the Token Clerk will enter the number as well as the date of issue of token prominently at the top of the bill. For this purpose suitable rubber stamps will be provided. If a party presents more than one bill he should be given a token for each bill tendered.
- (ii) Separate department-wise registers in Form S.P.C.—I will be opened for (i) Gazetted Officers bills and (ii) Non-Gazetted Officers bills and other bills. There will be 3 leaves for each page, the duplicate and triplicate copies being on perforated sheets.
- (iii) After making necessary entries in the registers the Token Clerk will forward the bills in convenient batches to the bill Clerk/Assistant in the Bill Section, who will receive the bills alongwith the duplicate and triplicate perforated copies and put his signatures on the original copy thereof, before returning the register to the Token Clerk.
- (iv) Urgent bills presented by the Officers themselves should take precedence over current work and be dealt with immediately on receipt. The Token Clerk is primarily responsible for indexing the bills to the correct Bill Clerk(s)/Assistant(s) without delay.
- (v) The Assistant Treasury Officer should ensure that the bills are received by the bill Clerk(s)/Assistant(s) promptly.
- (vi) Bills must be handed over to the bill section at least twice daily at 11.00 A.M. and 2.30 P.M. on all working days. During March and other times when a large number of bills are received, bills should be sent to bill Section of tender, which will return passed bill to the cheque section in three, four or five batches during the day.

Note :—Urgent bills should be sent to the bill section immediately on receipt.

3. Checking and Passing of Bills

- (i) The bill Clerk/Assistant should on receipt of the bills, scrutinise them exercising proper treasury checks. The bills which cannot be passed for one reason or the other will each be attached with an "objection Memo" stating the ground on which it is returned and after noting the fact in "Register of Bills receipt, etc." they shall be sent to the Assistant Treasury Officer for signatures. The un-passed bills, duly accompanied by an objection memo, approved by the Assistant Treasury Officer should be returned to the counter through the Register in Form SPC-I (duplicate copy) for delivery to the authorised Messenger of D.D.O. concerned.

The Token/Counter clerk should acknowledge receipt of such bills on the duplicate copy to the bill clerk/Assistant and return the bill after receiving the token and noting it in the register in Form SPC-2 (Register of bills returned un-passed).

- (ii) In case where the bills have been accepted after scrutiny the bill Clerk/Assistant shall enface the pay order on the bill. The bill should also be marked, "State" and name of the party in whose favour the cheque is required should also be indicated, whether cheques should be crossed or open. In case, where the bill is payable only in the following month a stamp "Not payable before the 1st proximo" should be affixed next to the pay order. All the bills accepted by the bill Clerk/Assistant for payment should be submitted to the Assistant Treasury Officer. The Assistant Treasury Officer shall carry out such scrutiny as is required of him and will sign the pay order and return them to the Bill Clerk/Assistant concerned. At the end of each week, the Bill Section will prepare a list of outstanding bills from the various bill registers and submit them to the Assistant Treasury Officer.

With a view to ensure that the tokens are not lying un-redeemed for unduly long period intimations about passing of bills may be sent to the parties in Form SPC-3.

4. Transmission of Passed Bills to the cheque section

All passed bills shall be transmitted to the cheque section in locked boxes twice a day (or more frequently as may be necessary, especially during the last week of the month) together with the duplicate and triplicate copies of the perforated sheets of the "Register of bills etc." The duplicate copy of the same will be returned to the Bill section with initials of the Clerk/Assistant of the Cheque section while the triplicate copy of the perforated sheet will be retained in the cheque section for record. Bills, if any, subsequently passed, will be entered by the Bill section in the duplicate copy and sent to the cheque Section. The cheque Section while giving initials on the duplicate copy of the receipt of bills, will simultaneously complete the triplicate copy previously retained in the cheque Section.

Payment arrangement at the Sub-Treasury Payment: of Bills by cheques

- (i) All payment against the bills presented by the Drawing and Disbursing Officers (except pension payments/payments of interest on Government promissory Notes/payments against Refund Vouchers/payments against Deposit Re-payment orders either issued by the Courts or other authorities etc. etc.) will be made by cheques drawn on the Bank (where the sub-treasury is situated) transacting Government of Punjab's business.
- (ii) In respect of bills on account of pension payments and payments of interest on Government Promissory Notes, T.S.D. Certificates, payments of refund Voucher/D.R.Os etc., the same will be paid by the Bank transacting Government business at the sub-Treasury level upon payment order issued by the Assistant Treasury Officer as heretofore.

Cheque Forms and their custody

- (i) Cheque forms are printed with counter foils and are machine-numbered serially. A book number is also printed at the top left hand corner. No date is printed on the forms., this being noted at the time of the delivery of cheque as prescribed in paragraph 8 below.
- (ii) Cheque Books are stored in the District Treasury and the Treasury Officer will arrange supply of the cheque Books required for use in the Sub-treasury, against a requisition/indent placed by the later on the former by following the provisions prescribed in the codal rules. proper acknowledgements will be obtained and kept on record by the Treasury Officer against Cheque Books supplied to the Assistant Treasury Officer concerned.
- (iii) In the first week of November every year, the Assistant Treasury Officer will send an Indent for the Cheque Books required for use in the Sub-Treasury to the Treasury Officer concerned i.e. showing stock on 1st day of November and Cheque Books required during next year plus 4 months reserve. After obtaining Indents from all the Assistant Treasury Officers, under him, who will be making payments by cheques under the cheque system, in the first week of December every year a consolidated Indent i.e. including the demand of the District Treasury and Sub-Treasuries will be prepared by the Treasury Officer and sent to the Department of Finance, Punjab (Treasuries and Accounts Branch) for such action as already provided in para 6 ii) of the "procedure of payment by cheques at the District Treasury" i.e. the Indent should be based on the average consumption as actually shown in the "Register of cheque Forms SPC-5" maintained in the cheque section. The forms would be generally supplied to the Treasury Officers in the month of June/July, However, the indent for supply of

Cheque Books/Forms should be sent by the Assistant Treasury Officer to the Treasury Officer on due-dates.

- (iv) Custody of Cheque Forms/Books on receipt of the supply of the Cheque Books from the Treasury Officer, these shall be verified by counting the Assistant Treasury Officer to see that the number asked for has been received, it contains the number of cheque as indicated on the Cheque Books, that the book number is printed on each form and that the cheque number are consecutive. When found in order, the receipt of the Cheque Books shall be acknowledged by the Assistant Treasury Officer, who will keep these cheque Books in safe custody. From this stock a sufficient number of cheque Books, being the estimated daily consumption, would be with-drawn for current use, after following the procedure. The receipt into and issue from the Assistant Treasury Officers stock are accounted for in lump in a register S.P.C.—4 to be maintained by the Assistant Treasury Officer for the purpose.
- (v) The receipt of the Cheque Book(s)/Forms from the stock maintained in a Register in Form SPC—4 shall be entered in the "Register of Cheque Books/Forms SPC—5" to be maintained by the Assistant Treasury Officer which should also be shown under each date, the number of Cheque Books used i.e. Cheque written out and actually signed by the Assistant Treasury Officer, the number of forms cancelled (with serial number of the cancelled forms specified) the number of forms in hand with the daily opening Cheque Number.
- (vi) At the opening of business of each day, the Assistant Treasury Officer make over to the Clerk/Assistant Cheque Section, such number of Cheque Books as he considers sufficient for the day's requirements. These shall be entered by the Assistant Treasury Officer in "Note Book—SPC—6" to be kept in safe custody under lock and each entry should be signed by the Assistant Treasury Officer.

7. Work in Cheque Section

- (i) The cheque section will be under the supervisory control of the Assistant Treasury Officer.
- (ii) Immediately on receipt of passed bills from the Bill Section, the Cheque Writer will enter the No. of Bills received from each bill clerk/Assistant in a register in form SPC—7. The Assistant Treasury Officer will examine the bills with reference to the following points and if in any bill a defect is noticed in regard to any of these points he shall return it to the

section concerned for rectification (See Rules 159-162 Punjab, Treasury Rules Vol. I).

- (a) That the pay order has been signed by the Assistant Treasury Officer and is genuine and that the amount is given both in words and figures and the two entries agree.
- (b) That when the amount for which the bill has been passed for payment is less than the amount claimed, the bill is accompanied by a retrenchment slip in form SPC--8 stating the amounts claimed and amounts passed for payment.
- (c) That when the bill bears any endst. the endst. is made under a separate signatures of the drawer of the bill and is in order For the purpose of receiving pay and allowances other than vacation pay and leave, endst. on bill in favour of any Bank which has a clearing a/c with the Bank can be accepted.
- (d) Whether the Cheque to be issued shall be open or crossed.
- (e) Whether more than one cheque has been asked for in a bill and if so whether the request is made under a separate signature of the drawer of the bill and particulars for such charges are given on the bill.

Note 1 :—An irregular endst. on a bill cannot be ignored and the cheque cannot be written out in favour of the drawer.

Note 2 :—An endst. is irregular when a bill endorsed in favour of an agent or bank has been re-endorsed by the later.

Note 3 :—When a request for issue of more than one cheque in favour of the drawer of the bill itself is made no separate endst. is necessary.

8. (i) The Assistant Treasury Office will prepare the cheque for two or more bills when they are payable to the same person. In preparing the cheque memos care should be taken to record the full name and designation of the payee. The retrenchment slip, if any, should be pinned to the memo. In the case of payment of bills endorsed to bankers it should be seen that as far as possible not more than one cheque is written for each scroll on each day for each Bank. When the pay of Gazetted Officer/employee has been attached under the order of the Court and payment has got to be made to the court direct by the Sub-Treasury, separate cheques are to be written for the amount payable to the party and the court as indicated in the pay order given in the bill.

- (ii) The Assistant Treasury Officer will, with the assistance of Cheque Writer under him, write out and review the cheque forms. They shall also write the cheque numbers against the pay orders on the bills, enter the amount in the "Register of Cheques Drawn" (form SPC. 10) to be maintained in duplicate on a perforated sheet. If a cheque has to be "Cancelled" for any reason its number should also be entered in the register with the remarks "Cancelled" against it. The cheque writer shall then submit the cheques with the passed bills to the Assistant Treasury Officer. The Assistant Treasury Officer shall check the entries on the bill, sign a cheque, cancel the pay order on the bill stamping it "Cheque drawn", initial the counterfoils, and sign the entry on the "Register of Cheque drawn".
- (iii) The Assistant Treasury Officer will ensure that he has received a full account of the Cheque Books/forms made over to his subordinates.
- (iv) The Assistant Treasury Officer may maintain a register showing the No. of cheques signed by him on each occasion in order that at the end of the day he may have ready means of checking up the total of cheques signed by him as prepared by the Cheque writer from the "Register of Cheques drawn" and shown in the reconciliation statement.
- (v) In writing out a cheque the following instructions shall be observed :—
(See rules 165, 166, 175 to 177, 179, 180 of Punjab Treasury Rules Vol. II.)
- (a) The name of the party in whose favour the cheque is to be drawn shall be ascertained correctly from instructions and particulars given on the bills and entered first on the counter foils, care being taken to ensure that the initials and names are correctly spelt, that distinctions, army and other ranks are properly filled in, that when the person does not have any other title the word Shri/Shrimati/Kumari/Sarvshri/etc. is affixed and in the case of banks, cheque is drawn in favour of the Manager, Agent or Secretary as the case may be.
- (b) The amount passed for payment shall be entered in figures in the counterfoils direct from the pay order.
- (c) When several bills are consolidated in the one cheque the amount of each bill shall be entered in detail on the counter-foil and then totalled.
- (d) The token numbers borne on the bill/bills shall be correctly entered on the counterfoils and the reverse of the cheque foils.

- e) The cheque foil shall be filled in from the counterfoil, and in the case of bills of gazetted officers or other parties endorsed in favour of Bank, the name of the officer or the other party shall be given on the counter foil but on the foil entries will be in the following form :—

“Pay to—————(Name of the Bank)in account of—————(Name/Names of the Payee)”.

- (f) The cheque shall not be dated except when it is required to be despatched by post.
- (g) The cheque shall be crossed when it is to be despatched, by post or when it is payable to a Bank, private person, body or firm, if an open cheque has not been specifically asked for by the drawer of the bill. All cheques for pay and allowances of non-gazetted staff and contingencies encashable by the Drawing Officer shall be open cheques.
- (h) The number of the cheque shall be entered on the bill in respect of which it is drawn near the pay order and.
- (i) The foil and counterfoil shall bear the initials of the person who has actually written out the cheque.

Duplicate Cheques.—

- (vi) Duplicate cheques are issued only when the original cheque is reported to have been lost or destroyed and is proved to have not been cashed by reference to the Bank and the payment of the original cheque on subsequent presentation, has been stopped. They are issued under the number of the original cheque but with the date of issue of the duplicate, after the facts of issue of the duplicate has been noted in the “Register of Cheques Delivered-SPC-II” against the entry of the original cheques. The issue of duplicate cheque is not to be entered either in the “Register of cheques drawn (SPC-10)”, or in the Register of cheques Delivered SPC-II”.
- (vii) The Assistant Treasury Officer shall furnish to the Treasury Officer, who shall further furnish to the Accountant General Punjab, a monthly return showing the number and amount of the duplicate cheque, if any, issued during the month. If no duplicate cheque has been issued in any particular month ‘nil’ report should be sent by the Assistant Treasury Officer to the Treasury Officer and by the later to the Accountant General, Punjab.

Cancellation of Cheque—

(viii) A cheque will be cancelled only under the specific instructions of the Assistant Treasury Officer. In the case of cheques already delivered, the Assistant Treasury Officer shall act only on a written request from the drawer of bill. The Assistant Treasury Officer shall stamp the foil and counterfoil of the cheque and the pay order on the bill with the words "Cheque Cancelled". The cheques shall, therefore be entered in the "Register of Cheques Delivered-SPC-II" with the cheque number and the word "Cheque cancelled" noted against it and the bill returned to the party on recovery of the token. When an occasion arises for the cancellation of a cheque, the cheque writer shall bring the documents at once to the Assistant Treasury Officer for necessary action without waiting for the closing of the day's business. The number of the cancelled cheques should be entered chronologically in a Register and the cancelled cheques should be sent by the Assistant Treasury Officer to the Treasury Officer with the Siaha concerned, by the later periodically to the Accountant General Punjab.

Cheques remaining un-delivered for a time exceeding 3 months, after the month in which they are signed by the Assistant Treasury Officer, shall not be delivered. Thus a cheque signed in June shall be delivered any time upto 30th September. On the first working day of each month such un-delivered cheques as well as the pay order on the bills pertaining to these cheques shall be cancelled and the payees informed, in writing, to collect the bills from the Sub-Treasury after surrendering the relevant tokens.

A note regarding the cancellation of these cheques and the pay order on the bills shall be kept in the relevant register by the bill section. These cancelled cheques shall also be entered in registers and sent by the Assistant Treasury Officer to the Treasury Officer and by the later periodically to the Accountant General Punjab.

(ix) In the case of cheques which are cancelled after delivery to the party concerned, a fresh cheque bearing a different number may be issued if asked for and otherwise in order. The amount of the cheque so issued need not be taken into the "Register of Cheques Drawn-SPC-10" or "Register of cheques Delivered SPC-11," in the space of the amount in those registers should be written "Issued in lieu of Cheque No....." An entry to that effect should be made on the counterfile of the cheque cancelled and the number of the fresh cheque issued noted thereon.

(x) Issue of Cheque in lieu of time expired cheques :

Cheques shall be encashable at any time within three months, after the date of issue. Thus a cheque bearing date any time in January is payable at any time upto 30th April. Should the currency of a cheque expire owing to its not being presented

to the Bank within the period specified above, it may be cancelled, and fresh cheque issued in lieu thereof in accordance with the procedure prescribed in para 8 (ix) *Ibid.* The cheque so cancelled will be dealt with according to the procedure, laid down in para 8 (ix) *Ibid.*

(k) **Renewal of time-expired cheques:**

Cheques shall be encashable at any time within three months after the month of issue. Thus a cheque bearing date any time in June is payable at any time upto 30th September. After the period of currency of the cheque is over, it should be treated as cancelled and the expenditure should be written back by furnishing a statement in the following proforma :

Statement of lapsed treasury cheques for the month 19

Sr. No.	Name of Drawing Officer	Cheque No. & date	Amount of Cheque	Vr. No.	Head of the account	Remarks
1	2	3	4	5	6	7

A similar procedure should followed for cancelled cheque also where in the expenditure is required to be written back. The adjustment in these cases will be carried out by the audit office, When amount of cancelled/time bared cheque is to be paid, subsequently the claim may be prepared as usual, in the prescribed form supporting the same with necessary details wherever possible and not on simple receipt form, so as to facilitate audit in the audit office. The date of cancellation of such cheque should be noted against the original entry in the "Register of Cheques Delivered."

9. **Delivery of Cheques :**

(i) The passed bills alongwith the cheques drawn and the Register in form SPC-10, in duplicate, shall be sent to the Token/counter Clerk for delivery of the Cheques. The Token/counter Clerk should also sign on the original copy of the "Register of cheques drawn" and return it, and retain the duplicate copy for record.

(ii) Before delivering a cheque the Token/counter clerk shall take back the token and also collect a receipt in form SPC-12 signed by the payee as well as by the messenger who has been sent for cheque. Before delivering the cheque he shall make an entry in the 'Register of Cheques Delivered' in form SPC-11 in duplicate. He shall then put the date stamp on the cheque and in cases where the cheque is not encashable

before the 1st proximo, of the following month, he shall affix the stamp. He shall write "CD" on the bill with his dated initials to indicate that the cheque has been delivered the bill will be stamped as "Paid" after the cheque is delivered. (See paragraph 11 for transmission of paid voucher to the Account Section through the Cheque Section).

10. Daily Closing of Account by the Token Clerk

At the end of the day, Token/counter clerk shall prepare in form SPC-18 an account of cheques received at the beginning of the day, cheques received during the course of the day, cheques delivered, and the closing balance of cheques in hand. He shall also agree the number of cheques delivered with the number of tokens received by him during the course of the day and with the total of entries in the "Register of cheques Delivered". He shall enter the total amount of the cheques delivered in figures as well as in words and submit the register to the Assistant Treasury Officer for scrutiny and signature.

11. Transmission of vouchers to the Account Section

- (i) All paid vouchers will be handed over by the Token/Counter Clerk to the Clerk/Assistant of Cheque Section along with the "Register of Cheques Delivered". The clerk/Assistant will retain the vouchers along with the duplicate copy of the "Register of Cheques Delivered" after initialling and returning the original register. After Recording necessary entries, in the "Register of cheque drawn" for each cheque delivered and after securing the cheque account for the day, the clerk/Assistant Cheque Section shall transmit the copy of the Register of cheques Delivered together with the vouchers to the clerk/Assistant Accounts Section the same following morning.
- (ii) All un-delivered cheques, together with the bills shall also be returned to the Assistant Treasury officer at the end of the day. The Assistant Treasury Officer will verify the number of cheques in hand with the cheque account prepared by him and retain them under double lock till issued again to the Token Clerk the next working day.

12. Accounting of Paid Vouchers in the Account Section

- (i) On receipt of the paid vouchers, the Clerk/Assistant Accounts Section shall take such steps as are necessary in accordance with the existing procedure for the accounting of the vouchers. It is however, to be noted that payments represented by cheques delivered only are to be accounted for on the respective date of delivery of cheques. The account i.e. Daily Siaha will be sent by the Assistant Treasury officer daily as provided in the rule after incorporating the necessary entries therein.

On receiving the paid cheques from the Bank, the Clerk/Assistant Accounts Section should tick off in the "Register of cheques Delivered" and from this a list of outstanding cheques should be prepared and submitted to the District Treasury, in duplicate, with the Last Siaha of the month. On receipt of the outstanding cheque list alongwith the last Siaha from all the Assistant Treasury Officers under him, the Treasury Officer will prepare a consolidated list of the outstanding cheques in respect of the District Treasury and the sub-treasuries for submission to the Accountant General, Punjab monthly alongwith a plus and Minus Memo.

(ii) The accounting procedure in respect of cheques will be as under :—

The amount of the bills for which cheques are issued should be included in the relevant daily Siaha, the amounts of the corresponding cheques issued being simultaneously shown as contra credit in the daily siaha (Receipt side) under the new head "Treasury Cheque" to be opened under Sector "L-Suspense & Misc-8670-cheques and Bills-104-Treasury cheques".

The entry in the daily siaha may be supported by a Schedule of Cheques issued. The Schedule of paid cheques (together with paid cheques) received from the bank should be transmitted by the Assistant Treasury Officer to the Treasury Officer (alongwith the Siaha) showing the total debit under the new head.

13. Register of Tokens

(a) The receipt and issue of the tokens will be recorded in the "Register of Tokens" in form SPC-15. The clerk-in-charge of the Token Section shall verify daily the stock of tokens in hand after taking in to account the un-redeemed numbers. This verification is intended as numerical check and the object is to see that for the number of tokens that are not in hand, equal number of bills exit in the office. A certificate of this verification should be recorded in the 'Register of Tokens' and the same put up to the Assistant Treasury Officer at the end of the day after reconciling with the Assistant Treasury Officer the number of tokens received with the number of bills for which cheques have been delivered.

(b) The Token/Counter Clerk should ensure daily that for all bills paid during the day by cheques and for bills returned unpaid, the corresponding tokens have been received back. He should record a certificate in form SPC-15 to this effect and the Certificate submitted to the Asstt. Treasury Officer.

(c) On the 20th of the each month a detailed census of all tokens in hand should be taken by the Assistant Treasury Officer and entries made in a Register in

form SPC-15 (a) and the result reported to the Asstt. Treasury Officer. For the purpose of this census enquiry should be made from different sections about the list of tokens outstanding with them.

14. Advice to Bankers :

For the present all cheques will be drawn by the Sub-Treasury on the Bank. The specimen signature of the officer(s) authorised to sign cheques will be transmitted to the Bank by the Assistant Treasury Officer and he will indicate the date from which the officer will commence signing the cheques together with the number of the first cheque that will be signed by him it will not be necessary to send an advice of cheques drawn daily to the Bank). An immediate intimation to the numbers of the cheque books brought into use will also be sent to the Bank.

15. Payments against claims other than Bills of D. D. Os Including Pension Interest on Government Securities Bills Refund Voucher D.R. Os/ct. etc.

The existing practice of making these payments will continue as here-to-fore.

16. Payment of Remittance Transfer Receipts Cash Orders and Cheques Drawn on Sub-Treasuries etc.

The existing procedure of issuing a simple pay order 'Pay' encased on the documents will be continued.

17. Account Returns to be rendered to the District Treasury

Consequently on the introduction of the cheque system of payment, the following returns should be furnished by the Assistant Treasury Officer to the District Treasury Officer to alongwith the Siaha (in duplicate) :

- (i) Schedule of cheques issued during the day, (This will be a copy of the Register of cheques delivered).
- (ii) List of Treasury Cheques paid during the day, supported by paid cheques.
- (iii) A monthly schedule of uncashed cheques with a plus and Minus Memorandum will also be submitted by the Assistant Treasury Officer to the District Treasury Officer alongwith the last Siaha of the month, (in duplicate). This monthly schedule of uncashed cheques should give the following details :—
 - (a) Opening balance.
 - (b) Cheques issued during the month (amount to be specified).

[(See Paragraph (2) (ii)]

Register of Bills received

(To be maintained department-wise separately for bills of Gazetted Officers and other bills)

Department ----- Office -----

Date Token No.	Sr. No.	Nature of bills together with No. given by D.D.O.	Net amount of bill	Disposal with date		Intials of A.T.O.	Date passed on to the cheque Section	Cheque No. and date	Initials of A.T.O.
				Passed	Objected	Bill clerk/ Assistant			
1	2	3	4	5	6	7	8	9	10

Signature of
Token ClerkNo. of bills
receivedNo. of bills
receivedSignature of bill
ClerkSignature of Cheque
Section's Official

Note : -Col. 7 and 10 only entries against objected Bills will be initialled by ATO, other entries to be attested by Bill Clerk/Assistant.

Signature of bill
Clerk

Signature of Cheque
Section's Official

Note : -Col. 7 and 10 only entries against objected Bills will be initialled by ATO, other entries to be attested by Bill Clerk/Assistant.

SPC-2

Register of Bills Returned unpassed

A&T 702

Sub Treasury -----

Date-----

Sr. No.	Token No.	Nature of Bill	By whom drawn	Amount	Remarks

SPC-3

Dated.....19

(See paragraph 3 (ii))

Office of the Sub-Treasury.....

Intimation

Your Bill for Rs.....received on the.....
has been passed for Rs.....please send your messenger with your acknowledgment at foot duly
stamped, with Instructions to make it over to paying office after actual receipt of the payment. Token No.....
(or this intimation when the bill has been sent by post and no token received) should also be sent as evidence of
identification in addition to the signed acknowledgment.

Signature.....
Asstt. Treasury Officer.

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N.B.—Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques made
over to a messenger.

Acknowledgement

Received by cheque Rs.....(.....)
from the.....in payment of bill No.....
dated the.....19.....on account.....

Station.....

Dated.....

Signature
Designation

Name of messenger to whom
payment is to be made.....

S.P.C.—5

[(See paragraph 6 (iii))]

Register of Cheque Forms Issued to the Cheque Section

Date	OB		Receipt		Total	No. of cheque Book/Forms issued) actually signed by ATO).	No. of forms cancelled	No. of Sr. No. cancelled	C.B. No. From To	Initials of ATO
	No.	From To	No.	From To						
1	2		3		4	6	6	7	8	9

[See paragraph 6 (vi)]

Note Book Showing the Distribution of Cheque Forms Among Cheque Writers

Name of the Cheque writer	No. of blank cheques given	Initials of the cheque writer	No. of cheques returned	Initials of cheque writer	Initials of A.T.O.
				Written	
				From	
				To	
				Total	
				Spoilt	
				From	
				To	
				Total	
				Unused	
				From	
				To	
				Total	

S.P.C. -8

(See paragraph 7(i) (b))

OFFICE OF SUB TREASURY.....

Retrenchment slip dated-----

Rs. P.

Amount of bill

Deduct

Passed for payment

Reason for deduction

N.B. :- It is requested that this memo. may be returned with any representation that the Government Servants may wish to make on this subject.

Assistant Treasury Officer.....

S.P.C. -9

(See Paragraph 8(i))

Cheque Memo

Memo of sums included in cheque No. ----- Dated ----- 19

Drawn by the ----- in favour of -----

Particular	Amount	
	Rupees	Paise
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____

(See Paragraphs 8 (vi)

Register of Cheques delivered.

A&T 711

Sub—Treasury _____

Date : _____

No. of Cheque	To whom paid	Token No.	Description of Charge.	Amount	Acknowledgement of Payee
1	2	3	4	5	6

(See paragraph 7)

Memo of Undelivered Cheques

Date _____

Balance of previous day _____

No. of cheques signed to day (as per Cheque Book) _____

Total _____

Number of cheques delivered today (as per register of Cheques delivered)

Balance in hand to be deposited in safe _____

Total _____

Token/counter Clerk
Assistant Treasury Officer.

This forms will be printed with the first column containing numbers 01 to 99 and 00. The digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the Clerk using it.

TOKEN REGISTER.

Token No.	1st	2nd	3rd	4th	5th	Upto 31st
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Explanation :—Against the number of the issued enter in the column, 1 of the Date on which it is issued the number of the Major head of charge (e.g. '2052—Sectt. Genl. Services' Against, all tokens, received back enter the letter 'R' (i.e. redeemed) in the column of the 'Date' on which they were redeemed.

Opening Balance _____

No. of tokens redeemed _____

Total _____

No. of Token Issued _____

Closing balance in hand _____

No. of tokens not in hand _____

Total No. of Tokens in Stock _____

Initials of: _____

Bill receiver _____

Asstt. Treasury Officer _____

(See Paragraph 13 (13))

TOKEN CENSUS REGISTER

Month of			
01	26	51	76
02	27	52	77
03	28	53	78
04	29	54	79
05	30	55	80
25	50	75	100

Note: The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column to indicate the numbers of token above 100 onwards.

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Guide lines for conducting Local Audit.	4.39	OAD/C/HQ/86-87/77 dated 13th March, 1987.	..
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Expeditious settlement of—	4.43	WHQ/Office Order/ ¹ 10—2/87-88/416, dated 30th June, 1987.	.. 65-6
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