

to them credits in the accounts. For check of disbursements also the duty imposed on the Audit Department is similar to that in the case of receipts.

In order, however, therefore to ensure effective check of receipts and disbursements with a view to guard against interception of receipts and encashment of forged bills, the following instructions are laid down for the guidance of the departmental collecting and disbursing officers and their controlling officers :—

(i) All collecting/dispersing officers should enter all receipts realized and paid into the Treasury and all bills drawn from the Treasury for departmental expenditure in a register.

(ii) The Register will be taken by some responsible person to the treasury once a month, to verify all drawals from and payments into the Treasury with the registers maintained at the Treasury, the fact of verification being noted on the departmental register under his initials and those of the Treasury Accountant.

(iii) The total monthly receipts and expenditure from the verified figures will then be communicated to the controlling officer who will consolidate them in his own office and compare them with the figures received from the Audit Department and reconcile the differences, if any, brought to notice.

VIII. DEPARTMENTAL REGULATIONS

2-60. All Departmental codes, rules or regulations in so far as they embody orders or instructions of a financial character or have important financial bearing should only be issued under the authority of Government, after consultation with the Finance Department.

ANNEXURE TO CHAPTER II

(Referred to in Note 1 to rule 2-2)

The following instructions relate to the maintenance of cash books (Form 3) by officers permitted to handle private funds with the sanction of Government :—

(i) Accounts of funds belonging to private persons and local bodies should be kept entirely separate from those of Government funds. For this purpose a separate cash book for private funds should be maintained on exactly the same lines as the main cash book for Government moneys. Private money should be kept in a separate cash box and not mixed up with Government moneys.

(ii) All cheques received by post should be immediately entered in the cash book under the initials of Head of the Office or Institution.

(iii) The Head of the Office or Institution should keep the cheques in his personal custody and should cash them as soon as disbursement has been arranged. The amount should be disbursed the same day as the cheques are cashed. If any payee after due notification is absent on the day of disbursement, his money should be sent by money order the same day as the cheque is cashed.

(iv) Bills of local firms should be paid in the presence of the Head of the Office or Institution. As regards outside firms money orders should be sent the same day as the cheques are cashed under the signatures of the Heads of Office or Institution.

(v) The Head of the Office or Institution should as far as possible entrust the work connected with private funds to his accounts clerk who will have furnished a security in respect of Government funds placed in his charge.

(vi) All amounts received in cash should be entered in the proper cash book immediately on their receipt and the amounts deposited as far as possible on the same day in the Jammu and Kashmir Bank Ltd. or the Post Office Savings Bank.

(vii) Private moneys taken as deposits or securities and refundable to the private persons should likewise be deposited in the Jammu and Kashmir Bank Ltd. or the Post Office Savings Bank and the pass-book should be hypothecated to the Head of the Office or Institution.

(viii) All officers concerned should supervise the accounts of private money as strictly as those of Government funds as they are personally responsible for their custody and disbursement.

CHAPTER III—CHECK ON REVENUE AND RECEIPTS

1. GENERAL

3-1. It is the duty of the Revenue or the Administrative Department concerned, to see that dues of Government are correctly and promptly assessed, collected and paid into the treasury.

The departmental controlling officers should see that all sums due to Government are regularly and promptly assessed, realised and duly credited into the treasury. They should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form (see Chapter 7 Kashmir Budget Manual) claiming credit for so much paid into the treasury and otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant General to see that the amount reported as collected has been duly credited to the Consolidated Fund or Public Account.

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

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

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

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

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

Note 5.—The directions relating to the exhibition of recoveries of expenditure in Government accounts are contained in Chapter 5 of Account Code, Vol. I issued by Comptroller and Auditor General of India.

Note 6.—All Treasury Officers (except of Frontier District) shall supply to the respective Excise and Taxation Officers monthly statements showing the details of Excise Revenue by each treasury receipt for necessary check.

3-2. Detailed rules and procedure regarding assessment, collection, remission etc. of revenue should be laid down in the departmental regulations of the revenue and collecting departments concerned.

Note.—In Departments in which officers are required to receive moneys on behalf of Government and issue receipts therefor in Form F.C.I, the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the number of receipt books to be issued at a time to each officer and check with the officer's accounts of the used books when returned.

3-3. No amount due to Government should be left outstanding without sufficient reason and where any dues appear to be recoverable the orders of competent authority for their adjustment must be sought.

3-4. Unless specially authorised by any rule or orders made by competent authority, no sums may be credited as revenue by debit to a suspense head ; the credit must follow and not precede actual realisation.

3-5. Heads of Departments in charge of important sources of revenue should keep the Finance Department fully informed of the progress of collection of revenue under their control and of all important variations in such collections as compared with the Budget estimates.

II. FINES

3-6. (a) It is the duty of every court or authority having the power to fine to maintain a register giving particulars of every fine imposed by it and see that the money realised reaches the treasury and adequate precautions are taken against double refunds of fines not actually paid into the treasury.

(b) In the case of Magisterial and Judicial Fines, creditable to 014 Administration of Justice, each Court, Civil or Criminal, will submit to the additional District Magistrate of the District or in the case of the Frontier District to the Deputy Commissioner, Frontier District, Ladakh, on the last working day of each calendar month, a statement in the prescribed form showing the demand, collection and balance of fines levied and written off by it as well as refunds therefrom, the statement being made up for the account month of the treasury or sub-treasury with which the Court deals. The Additional District Magistrate/Deputy Commissioner, Frontier District, Ladakh, will consolidate these returns into a monthly statement for the courts under him and his own and compare it with the statement of fines remitted by his own court and the courts subordinate to him into the Sadder Treasury or any of sub-treasuries and accounted for in the treasury account. For this purpose the Sadder or Tehsil Treasury will send to the concerned Additional District Magistrate/Deputy Commissioner, Frontier District, Ladakh, a statement of the fines remitted into it by the various courts under his jurisdiction by the 15th of the month following that to which the remittances pertain. In the event of any discrepancy between the departmental and treasury figures, reconciliations should be ensured with the Treasury Officer concerned direct. All refunds of fines will be subject to the previous certificates of the Sadder/Tehsil Treasury Officer to the effect that the amount of refund claimed has actually been credited into the treasury and accounted for under the concerned Receipt Head.

III. MISCELLANEOUS DEMANDS

3-7. Miscellaneous demands of the State not falling within the ordinary revenue administration are watched by the Accountant General. Such are payments due from other States, local funds, contractors and other towards establishment charges, leave and pension contribution, etc.

IV. INTEREST ON GOVERNMENT SECURITIES

3-8. The interest is realized in India and checked with registers kept by the Finance Department.

V. REMISSION AND ABANDONMENT OF CLAIMS TO REVENUE

3-9. The sanction of the competent authority is necessary for the remission and abandonment of claims to revenue.

3-10. Heads of Departments should submit annually on the first of June to the Accountant General statements showing the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the powers vested in them otherwise than by law or rule having the force of law. For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned and a total figure given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class. Subject to any general or special order issued by Government, individual remissions below Rs. 100 need not be included in the statement.

VI. RENT OF GOVERNMENT BUILDINGS, LANDS ETC.

3-11. The detailed rules and procedure regarding the demand and recovery of rents of Government buildings and lands, are contained in the departmental regulations of the departments in charge of these buildings.

When the maintenance of any rentable building is entrusted to a Civil Department, other than the Public Works Department, the Head of the Department concerned will be responsible for the due recovery of the rents thereof. The procedure for the assessment and recovery of the rents of such buildings will be regulated generally by the rules applicable to residences under the direct charge of the Public Works Department.

VII. AUDIT OF RECEIPTS

[3-12. It is the duty of the Comptroller and Auditor General, to audit all receipts which are payable into the Consolidated Fund of the State and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of accounts as he thinks fit and report thereon. Regulations for conduct of the Audit by the Comptroller and Auditor General are contained in Annexure 'A' hereto].

1. Recast vide F. D. Notification SRO-298 dated : 22-6-1974.

ANNEXURE 'A' TO CHAPTER III

Regulations for the Conduct of the Audit of Receipts

(Referred to in rule 3-12)

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

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

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

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

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

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

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

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

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

'ANNEXURE 'B' TO CHAPTER III

1. Deleted vide F. D. Notification SRO-298 dated : 22-6-1974.

CHAPTER IV—PAY, ALLOWANCES AND PENSION— GENERAL RULES

I. DUE DATE

¹4-1. (1) The monthly pay and allowances of the Government Servants shall be due for payment on or after last working day of month by the labour of which it is earned except for the month of 'September' and 'March'. For the month of 'September' it shall become due for payment on or after penultimate working day and for the month of 'March' the same shall be disbursed on or after 1st April.

For purposes of check of pay bills at treasuries, these should be presented for payment three to six days, before the last or the penultimate working day of the month as the case may be. In the following cases, separate bills must be presented for pay and allowances or pension due for part of a month and these bills may be paid before the end of the month :—

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

(b) When a Government servant is transferred—

(i) from one department to another, or

(ii) from one Public Works Division to another, and

(iii) From one Audit Circle to another, and

²(iv) Within the Department involving change of Drawing and Disbursing Officers.

³ [Note 1.—If as permitted above, emoluments up to the date of transfer are not drawn before a Government servant proceeds on transfer as also in other cases of transfer, emoluments for the whole of month will be drawn in the new office.

Note 2.—The allocation of charge to the old and the new posts, when the transfer involves change in classification of

1. Recast vide F. D. Notification SRO-183 dated :21-5-1990.

2. Inserted vide F. D. Notification SRO-48 dated : 15-1-1986.

3. Recast vide F. D. Notification SRO-219 dated :12-5-1977.

the charge, should be clearly specified on bills in which the pay of Government servants transferred is drawn for the first time in the new office. This is, however, not necessary in the case of pay and travelling allowance due to Government servant of the Forest Department on his transfer to another circle or division, which should be wholly debited against the appropriation of the new division.

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

(d) When a Government servant is promoted from non-gazetted to a gazetted post or reverted from a gazetted to a non-gazetted post in circumstances involving transfer from one office to another.

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

¹ [Deleted.]

4-2. Pension fixed at monthly rates are ordinarily payable monthly on or after the first day of the following month. The Treasury Officers, Srinagar and Jammu may, however, for the convenience of the treasury, fix dates on which a particular class of pensioners shall receive their pensions at the treasury.

All charitable allowances which are little more than subsistence allowance, should ordinarily be paid monthly.

²Note 1.—Advance of pay and T.A. on annual move of Government is regulated under rule 14-26 of this Code.

²[Note 2.—Bills relating to pension claims which are presented by the pensioners through their banks or other agents who have executed the requisite indemnity bonds may be accepted at the treasuries during the last four days of the month to which

1. Deleted vide F. D. Notification SRO-219 dated : 12-5-1977.

2. Inserted vide F. D. Notification SRO-617 dated : 4-9-1972.

the claim relates including the month in which a life certificate is required to be produced, the payment for such a month, however being made only on production of life certificate for the particular month.]

¹ [4-2-A. The Government may in special cases relax any other conditions specified in rules 4-1 and 4-2 above.]

II. PAYMENTS ON QUITTING THE SERVICE

4-3. (a) The last payment of pay or allowances shall not be made to, or in respect of, a Government servant whose pay is drawn on gazetted Government servant's bill form, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the disbursing officer has satisfied himself by reference both to the Accountant General and his own records, that there are no demands outstanding against him. In cases of other Government servants, payments may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

Note 1.—No Demand Certificates should be required in respect of—

- (i) rent due for occupation of Government quarters ;
- (ii) advances of any kind from Government ;
- (iii) recoveries on account of any inadmissible pays or allowances ;
- (iv) any other dues outstanding against a Government servant as such

Note 2.—Dues like electric charges, water tax etc., can be recovered under rules regulating recovery of such dues.

(b) ² [No Demand Certificate in respect of item (i) of Note 1 under sub-para (a) above should be obtained from Director of Estates

¹ Inserted vide F. D. Notification SRO-273 dated : 28-7-1965.

² Recast vide F. D. Notification SRO-408 dated : 29-7-1969.

in respect of Government residential buildings in the cities of Jammu and Srinagar, the Chief Engineer P.W.D. (R&B) in respect of Government residential quarters in Muffasils and the concerned head of office/department in respect of departmental residential quarters.] When a requisition has been made before a Government Officer's retirement and the certificate is not issued within two months from the date of his retirement the Treasury Officer should authorise the last payment of salary without a such certificate provided the retiring officer gives an undertaking (in Form 2 prescribed in Schedule XII of the J&K C.S. Rs.) binding himself to pay from his pension such outstandings if any found subsequently. If the certificate from the concerned Department/Departments is not received within the period of two months, and it may not be possible for the Treasury Officer to effect recovery from the pensioner for one reason or the other, the amount involved shall be recovered from the officer/officers responsible for delaying the issue of the certificate. No such certificate will, however, be necessary in cases in which the Head of the Office or Department certifies that the official never occupied Government residential quarters, but in such cases also the retiring officer will have to furnish an undertaking as specified above.

No Demand Certificates in respect of items (ii), (iii) and (iv) of Note 1 under sub-para (a) above should be obtained from the Head of the Office or Department in which a Government servant served last and the Treasury Officer of the Treasury from which an officer (gazetted) was drawing his salary, and has to be verified by the Accountant General.

¹ [Note.—In respect of No Demand Certificate of Government servants who retire on or after 1st May, 1971, see also article 168-C of Jammu and Kashmir Civil Service Regulations.]

III. DEATH OF PAYEE

4-4. (a) Pay, allowances or pension can be drawn for the day of man's death and the hour at which death takes place has no effect on the claim.

1. Inserted vide F. D. Notification SRO-192 dated : 24-5-1971.

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

(b) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority :

(1) to the extent of Rs. ¹ 10,000 under the orders of Deputy Commissioner in case of the Muffasil Treasuries and under orders of the Treasury Officer in case of the Sadder Treasuries of Jammu and Srinagar or other officer responsible for the payment after such enquiry into the right and the title of the claimants as may be deemed sufficient.

(2) For the excess over Rs. ¹10,000 under the orders of Government on execution of any indemnity bond with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration. Where there are more than one claimants, the share payable to each of them may be shown in the orders of the Government.

In any case of doubt, payment should be made only to the person producing legal authority.

Note 1.—Forms of Indemnity Bond see Form F. C. 6. The sureties accepted for joining in such bond must be of proved financial ability to meet the obligation undertaken.

Note 2.—The Idemnity Bond in Form F.C. 6 executed by the heirs of deceased Government servant under this rule should be properly stamped.

(3) The rules regarding payment of pensions of deceased pensioners are contained in the Jammu and Kashmir Civil Service Regulations (articles 303-303-A).

¹ The words and figures 10,000 in rule 4.4 (b) (1) (2) substituted vide SRO-224 dated : 28-6-1990.

14-4-A. Notwithstanding the provisions contained in rule 4-4, on the death of a pensioner, pension to his beneficiaries shall be payable for the entire month in which death takes place.

IV. PAYMENT OF DUES OF A GOVERNMENT SERVANT WHOSE WHEREABOUTS ARE UNKNOWN

4-5. Pay, etc., due to a Government servant whose whereabouts are unknown should not be paid till a presumption of death of the Government servant is shown to be justified. Action may be taken (when the presumption of death is shown to be justified) as described in rule 4-4 supra, on the assumption that the Government servant is dead, if any one claims the undisbursed pay, etc., in the capacity of legal heir of the Government servant.

V. PAYMENT OF PAY, LEAVE SALARY ETC. AND DRAWAL OF LEAVE SALARY AND PENSIONS ETC. THROUGH BANKS BY FURNISHING BONDS OF INDEMNITY

PLACE OF PAYMENT

(i) pay and allowances

4-6. (a) subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances, are ordinarily payable only at the treasury of the district in which the claim arises ;

(ii) Leave Salary

4-6. (b) (i) Leave salary of non-gazetted officers is paid by the Head of the Office and drawn on ordinary and supplementary establishment bills. The Head of the Office must satisfy himself that the absentee is alive and may remit the leave allowance at the expense of the recipient. The Head of Office is solely responsible for such payments.

(ii) Payment of leave salary of a gazetted officer requires authority of the Accountant General, and can be drawn from that treasury only from which he drew his pay, when last on duty except in case of officers attached to

1. Inserted vide F. D. Notification SRO-33 dated 30-1-1984.

moving offices. A Government Servant who signs his bill himself, when claiming leave salary, must either appear in person at the place of payment or furnish a life certificate signed by a responsible Government Officer or some other well known and trustworthy person. If he draws his leave salary through an authorised agent, the agent must furnish the life certificate aforesaid, or execute a bond as indicated hereinafter to refund over payments under the provisions of the rules.

(iii) When a period of leave is followed by transfer, such portion of the leave salary as could not be drawn at the old station may, however, be drawn at the treasury or office of disbursement from which the pay in respect of the new post is drawn.

(iii) Bills of Inspecting Officers and their Establishment

4.6 (c) (i) A Government Servant whose duty requires him to travel about on inspection shall ordinarily take with him a last pay certificate which will enable him to draw from the nearest treasury or office of disbursement within the circle of his jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters.

(ii) When a part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that part in order to enable him to draw from another treasury or office of disbursement such portion of the pay for it as may be desired the balance, if any, being drawn at headquarters.

(iv) Pay due to Government servants absent out of India.

4.6 (d) If pay or allowance be due in the State to a Government servant absent out of India, he must make his own arrangements to receive it in the State.

(v) Payment of pay and allowances

4.6 (e) (i) pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt and not otherwise.

The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay any such person, and in such a case, the Government accept no responsibility in respect of money, cheque or draft, that may be handed over to the messenger.

(ii) At his written request or order the pay bill of a Government servant who is permitted to draw his own bills may be made payable to some well known banker or agent, provided that the receipt of the banker or agent shall not be accepted as a final quittance unless the bill itself is duly endorsed in favour of the banker or agent, by means of a distinct pay order. The receipt of the banker or agent, alike if it is recorded in the bill itself or separately, shall be stamped, unless the receipt of the bill has already been duly signed and stamped by the Government servant himself.

(iii) Pay and allowances of a Government servant who is not authorised to draw his own bills may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance, provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

Note 1.—A Government servant or any other single person cannot be constituted an 'agent' under rule 4-6 (e) (ii) and (iii) for the purpose of the above rules except when he holds a legally valid power of attorney to act for the Government servant concerned.

Note 2.—When the endorsement on a bill is incomplete or irregular, the procedure laid down in rule 2-27 (i) should be followed. The same procedure applies to payment of cheques as well.

(f) Government servants and pensioners may make arrangements with their agents to draw their leave salary, vacation pay, pension etc. either granting them powers of attorney to enable them to do so or leaving their bills duly signed in the agent's custody for collection; the agents in their turn giving Government a bond of indemnity in Form F.C. 6 as security against any loss in case of overpayment.

Note.—A register of Power of attorney will be kept in Form F.C. 7 by the disbursing officer in case of non-gazetted Government servants and by the Treasury Officer in the case of gazetted officers.

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

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

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

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

Exception.—State Co-operative Banks, State owned/controlled banks, which are not included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed by Government in consultation with the Reserve Bank to execute a general bond of indemnity under this rule, provided they undertake commercial banking and their financial position is considered satisfactory.

VI. PROVISIONAL PAYMENT OF PAY ON APPOINTMENT, PROMOTION/TRANSFER TO A NEW POST

¹ [4-7. When due to unavoidable reasons appointment of officers is made in anticipation of sanction to the creation of posts, or where such sanction has expired owing to having been for a limited period of time and is likely to be extended, or where the posts are created but provision for such posts does not exist in the budget, request for provisional payment authority should be made by the Administrative Department to the Accountant General direct. The provisional payment will be authorised for a period of 3 months in the first instance and may be extended up to 6 months at the further request of the Administrative Department, though occasions to extend the provisional payment beyond 3 months should be very rare.

The Accountant General shall issue provisional pay authority on the responsibility of the Administrative Department who will ensure that the sanction to creation of posts etc. is got issued quickly and with retrospective effect.]

² When last pay certificate of an officer transferred/appointed to a new post is not available, the concerned Government servant in such circumstances be allowed to draw pay and allowances provisionally up to a period of three months provided he gives an undertaking that in the event of any excess drawal or outstanding recovery which may come to the notice of the Department after the receipt of last pay certificate, the same shall be refunded by him. Authorising of provisional pay and allowances beyond three months in such cases shall be allowed with the approval of Administrative Department concerned for reasons to be recorded.

Similarly in the case of pensioners who may be re-employed in service and whose re-employment pay and allowances may not be possible to determine for want of details regarding pension and the element of pension equivalent of gratuity etc. the concerned drawing and disbursing officer may allow provisional pay to the re-employed person on his furnishing

1. Recast vide F. D. Notification SRO-85 dated : 10-3-1965.

2. Inserted vide F. D. Notification SRO-282 dated : 15-4-1986.

an undertaking similar to one required in the case of non-receipt of L.P.C. as above. In such cases provisional payment shall be valid for three months.

4-7-A. (a) When a non-gazetted officer is appointed to a gazetted post or a gazetted officer is transferred or promoted from one post to another, the appropriate authority should take action expeditiously to complete the prescribed formalities such as issue of notification, forwarding the charge report, issue of L.P.C. in the case of non-gazetted Government servant fixation of pay etc. ¹ [production of L.P.C. may not be insisted upon at the time of making provisional payment of pay on promotion/transfer to a new post. However production of L.P.C. subsequently will be necessary to regularise the provisional payment].

² [For the purpose of drawal of transit pay and allowances of a Government servant on his promotion from a non-gazetted to gazetted post, an extra copy of the last pay certificate should be sent by the Head of the Office direct to the Audit Officer and on reversion from gazetted post to non-gazetted post, the Treasury Officer shall forward the Last pay Certificate of the official to the Accountant General who will forward the same to the concerned Head of Office duly countersigned.]

(b) When in any particular case, a proper sanction for the post exists but the completion of any of the necessary formalities explained in sub-para (a) above is likely to take some time resulting in delay in the issue of a salary slip to a gazetted Government servant, the Administrative Department concerned, may request, without Finance Department consultation to the Accounts Officer concerned to authorise him provisional payment of pay up to the extent and subject to the conditions mentioned below : —

(i) The officer may be paid provisionally pay at the rate, either of his substantive pay or of the minimum of the scale of pay of the new post plus allowance or allowances except deputation allowance if any, attached thereto whichever is higher. No provisional payment of joining time pay, if any, which may be admissible under the rules, will be authorised.

¹ Inserted vide F. D. Notification SRO-24 dated : 9-7-1965.

² Inserted vide F. D. Notification SRO-85 dated : 10-3-1965.

(ii) The provisional payment should be restricted to a period of two months. In the case of an officer assuming charge of the new post in the later half of any particular month, the provisional payment will be allowed for the broken parts of that month in addition to two months specified above. Cases where provisional payments are required beyond these periods will be referred to the Finance Department for a decision.

(c) The request for authorising provisional payment will be signed by an officer not below the rank of a Secretary, Deputy Secretary or Under Secretary of the Administrative Department.

(d) Provisional payment should be authorised only after the officer concerned has given a declaration in the form given in Annexure to this Chapter which must accompany the request for provisional payment, and in the case of a temporary Government servant, provisional payment will be further subject to the production of a surety of a permanent Government servant holding a post not inferior in rank to the post held by the temporary Government servant.

VII. LAST PAY CERTIFICATE

4-8 (a) When the transfer from one station to another of a gazetted Government servant or a non-gazetted Government servant who draws his salary on the salary bill form of gazetted officers, involves the drawal of his salary from another treasury, he will obtain a Last Pay Certificate in Form F.C. 8 from the Treasury Officer to enable him to draw on the new treasury.

(b) In the case of non-gazetted Government servants the Head of the Office will give the Last Pay Certificate in Form F.C. 8 to the Government servant of his establishment who is transferred or deputed to another establishment. This certificate should be given even when a subordinate is transferred from one establishment to another under the same Head of Office.

Note.—When the Head of an Office is himself a non-gazetted Government servant he should not sign his own Last Pay Certificate but should obtain one from the disbursing officer. The certificate should state

that the Government servant has received pay up to (date inclusive) and that from..... (date) he ceased to draw pay, on account of, etc.

¹ [(ii) This rule does not apply to gazetted Government servants moving from Srinagar to Jammu and vice versa with the Government at the time of move of Headquarters. They shall on presenting of their first salary claim at Jammu/Srinagar treasury, after move of offices to that place record the following certificate on the bill :—

“Certified that my salary stand authorised by the Accountant General vide his latest salary slip No. dated at Rs. up to on Srinagar/Jammu Treasury and that I drew my salary, allowances last for from Srinagar/Jammu Treasury on at”

(c) A Treasury Officer (or the Head of Office in the case of a non-gazetted Government servant) should on no account disburse any pay or allowances to a Government servant to whom he has granted a last pay certificate unless the certificate is first surrendered.

(i) The Last Pay Certificate also provides for noting details of deductions for Insurance, etc., although the Government servant, preparing the bills is responsible for the correctness ; but the Disbursing Officer is responsible not only for entering in the certificate all demands against the relieved Government servant of which he may have received notice before granting the certificate, but also for passing on any demand of which he may afterwards receive notice to the Treasury or Office, as the case may be, from which the Government servant will in future draw pay.

(ii) The blank spaces in the printed form of the certificate should be carefully filled up to enable the Accountant General to use and record the particulars without further reference.

¹ Repealed vide F. D. Notification SRO-10 dated : 5-1-1967.

(iii) Amounts recoverable under attachment orders issued on the Treasury Officer or the Disbursing Officer as the case may be, should be noted on the Last Pay Certificate of a Government servant transferred to another district. In such cases, the Treasury Officer or the Disbursing Officer, as the case may be on whom the attachment order is issued should inform the court also that he has no longer in his hands any salary of the judgement debtor who has been transferred to

(iv) The Last Pay Certificate of a Government servant who is transferred or is proceeding on leave should not be issued until the date and hour of making over charge are known to the Treasury or other Government servant who has to issue the certificate.

(v) If the applicant for pension is no longer in active service a Last Pay Certificate shall be attached to the application. In other cases, the L.P.C. shall be furnished to the Audit Office later separately, immediately after his retirement. In case of Anticipatory pensions, however, the production of L.P.C. shall not be necessary.

VIII. DEDUCTION FROM BILLS

(i) Funds deduction

4-9. The duty of noting proper deductions to be made from pay bills on account of Provident, State Insurance and other Funds shall devolve on the drawer of the bill, but no discretion is allowed in carrying out any order received from the Accountant General to make any particular deduction.

Note.—Particulars of deductions should be given in the respective schedules without which no salary or establishment pay bill shall be entertained or passed for payment at a treasury or a divisional chest [see sub-clause (f) of rule 12-7]. In the case of premia for State Life Insurance Fund printed form (Form No. L.I. 3) should be used for scheduling the recoveries made on account of premia for State Life Insurance Fund. Full details showing the correct number of the Policy, the name of the Government servant and the amount of the premia should be furnished in support of each item of recovery and if the amount represent the total premia on

several policies, the number of each Policy should be noted so that the Life Insurance Branch of the Finance Department may be able to deal with recoveries without further correspondence with the Drawing Officer. The subscriber should see that proper deduction is made from the bills, though the responsibility of making the necessary deductions regularly and correctly devolves upon the Drawing Officers of the bills. Same procedure should be adopted in case of Provident Fund deductions which should appear in printed Form F.C. 9.

(ii) Deductions of Taxes on Income

4-10. Deductions from salary and establishment bills on account of income-tax (and super-tax) shall be made strictly in accordance with the relevant provisions of the Income-Tax Act, as modified from time to time.

Note 1.—Schedule of Income-tax deduction should be appended to the monthly pay bill.

Note 2.—A Statement of Income-tax deductions made during the assessment year should be enclosed with the pay bill for February.

(iii) House Rent Deductions

4-11. (1) When demands for rent of public buildings recoverable from Government servants are received from the Public Works Divisional Officer or any other authority in charge of such buildings, the Government servants who draw their own salary bills, and Heads of Offices in the case of non-gazetted Government servants, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn unless the payment is made in cash in the treasury or the divisional chest. After the recovery has been made, one copy of the demand statement which will be rendered in triplicate shall be returned to the authority from which it was received after noting the amounts recovered and recording the certificate to the effect if the recoveries are in order, that the recovery has been made and emoluments are correct. The other two copies should be attached to the bill from which the recovery has been made. In noting the deductions in the bills, the head of account to be credited and other

particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government servant the particulars of such emoluments shall be noted in the remarks column of the demand statement, before its return. Where, after the return of the demand statement the emoluments of a Government servant are changed retrospectively such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule the recovery of rents from Government servants of the Central Government in respect of public buildings belonging to the state may be made in accordance with such procedure as may be prescribed by the Government.

(4) The provisions of this rule apply also to other charges, e.g., additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc., which may under the orders of competent authority, be recovered the same way as, and together with, rents of buildings proper.

Note.—Details of deductions should be given in the rent deduction schedule.

IX. ATTACHMENT OF PAY AND ALLOWANCES ETC. FOR DEBT

(i) Pay and Allowances

4-12. (a) When the pay of a Government servant is attached by an order of a Court of Law, it is the duty of the officer receiving the attachment order to see that proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

Note.—The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in section 60 of the Code of Civil Procedure Svt. 1977 (Annexure B).

(b) The following instructions should be observed in recovering amounts from Government servants on account of attached orders issued by courts :—

(1) The maximum amount attachable by a civil court is to be calculated on the gross amount earned and not what remains after satisfying any debt due to Government on account of any advances taken under rule. Thus if the total gross emoluments earned by the Government servant represented by X, and the allowances declared to be exempted from attachment [vide note under sub-para (a) above] and, if the Government servant is under suspension any subsistence grant or allowance made to him, represented by Y, the net amount attachable, if any, is $[(X-Y)/2]-50$.

(2) Any deductions which may have to be made on account of subscriptions to Provident Funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

(3) Recoveries in satisfaction of attachment orders should be made in the order in which they are received and should be made by the Head of the Office in the case of non-gazetted Government servants, and Treasury Officers in the case of gazetted Government servants.

Note 1.—The cost, if any, or remittance to a court, of money under its attachment order shall be deducted from the amount realised and the net amount remitted to the court.

Note 2.—In case in which a judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undischarged, or the judgment debtor, being a gazetted Government servant or not being a gazetted Government servant but being permitted to draw his salary on a separate salary bill, refrains from preparing his salary bill and drawing his pay regularly, in order to evade payment on account of an attachment order issued by a Court of Law, the Head of the Office, or in the case of a gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the Administrative Officer

of the department concerned may draw the salary of the judgment-debtor, in satisfaction of the attachment order subject to the prescribed restrictions and remit the amount to the court concerned.

The amounts drawn as above shall be treated in the accounts in the same way as leave salary, or pay drawn by the Government servant concerned the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the court's receipt for the amount shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

(ii) Pensions

4-13. For liability of pensions to attachment by a Civil court see Article 302, Jammu and Kashmir Civil Service Regulations.

X. COMMUNICATION TO AUDIT THE ORDERS AFFECTING PAY ETC.

4-14. (a) Orders affecting the personal emoluments, posting, leave etc. of gazetted Government servants only should be communicated to the Accountant General by the sanctioning authorities. If, however, an order affecting a gazetted Government servant is notified in the Gazette, a separate intimation to Audit, by a letter shall still be necessary.

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

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

XI. MAINTENANCE OF REGISTER OF SUBSCRIBERS TO G.P. FUND AND STATE INSURANCE FUND

4-15. For procedure relating to the maintenance of Registers of subscribers to (i) G.P. Fund and (ii) State Insurance Fund, see Annexure 'C' to this Chapter.

XII. TRANSFER OF CHARGE

4-16. When an officer, who usually draws or countersign bills payable at a treasury, makes over charge of his office to another, he should send a specimen of the Relieving Officer's signature to the Treasury Officer in order that the latter may satisfy himself as to the validity of the bills presented by him. The specimen signature should not be sent on a separate blank paper but in a letter informing the Treasury Officer of the change of the office. Both the officer relieved and officer relieving should sign one after another.

Note 1.—In case of a non-gazetted Government servant taking over charge from a Government servant who usually draws and countersigns bills, a special authority from the Accountant General on the Treasury Officer is essential for honouring his signatures.

Note 2.—If a Drawing Officer is on casual leave or out of station on Government duty for a few days, he may authorise a gazetted Government servant subordinate to him, to draw bills from the treasury and send an intimation to that effect to the Treasury Officer concerned. In case the Drawing Officer is the only gazetted Government servant in the office, he may request his superior officer to sign bills on his behalf in case of emergency notifying the intention to the Treasury Officer concerned. In either case the Government servant going out of the station should produce the specimen signature of the Government servant whom he proposes, to draw bills on his behalf and send the same to the Treasury Officer for his guidance.

¹ When the above arrangements are made due to his (Drawing Officer) Temporary absence from headquarters on account of leave or tour, he should immediately on return check that the bills passed and cheques issued by nominated officer during the period of his absence are correct, the payment have been properly accounted for and record a certificate to this effect in the Cash Book. Similar action may also be taken in case arrangements are made due to his transfer, but in that case, the prescribed verification etc. may be made by the successor officer soon after he takes over new charge.

4-17. In the transfer of charge the following points should be observed :—

1. The cash book (or where no cash book is maintained, acquittance rolls), contingent register and imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and relieving Government servant showing the cash and imprest balances, and the number of unused cheques, if any, made over and received in transfer by them respectively.

2. The relieving Government servant in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

3. In the case of any sudden casualty occurring or an emergent necessity arising for a Government servant to quit his charge, the next senior Government servant of the department present will take charge. When the person who takes charge is not a gazetted Government servant he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.

XIII. RECOVERY OF GOVERNMENT DUES

4-18. Government servants who purchase articles on credit from Departments of the State for their own use should pay for them

1. Inserted vide F. D. Notification SRO-391 dated : 24-7-1980

punctually. In cases where the Head of a Department or other officer considers that it is necessary to recover from the salary or pension of a Government servant any amount in adjustment of his dues to Government or to any concern belonging to Government when such dues relate to transaction in his private and individual capacity, a special reference should be made to Government. Without the special orders of Government no such recoveries can be effected from the pay or pension of the Government servant. This rule applies also to cases in which Government servants stand as security for others and the bill for charges is not paid either by them or by the purchasers.

(1) Arrears of Income-tax will be recovered from the salary or pension of the Government servants concerned on requisitions from Income-Tax Officers.

(2) Dues in respect of sales from the Jail Manufactory may be recovered from the salary of the Government servants concerned.

4-19. For recovery of Government dues from the subsistence allowance granted to a Government servant under suspension, see note 3 to Art.108 J&K C.S. Rs.

XIV. CREATION OF APPOINTMENTS

4-20. Creation of posts, permanent or temporary requires Government sanction except where such powers have been delegated to lower authority.

ANNEXURE 'A'

(Referred to in rule 4-7)

I, Shri/ Shrimati hereby declare that duty pay was last drawn by me at the rate of Rs..... (rupees only) in the scale of Rs..... up to and for and my substantive pay is Rs. in the scale of Rs. from

I also declare that deductions and recoveries to be made from my pay bill are as detailed below :—

Deductions :

General Provident Fund	Rs.	p. m.
S.L. I. Premium	Rs.	p. m.
Income-tax (average monthly rate)	Rs.	p. m.

Recoveries :

1.Installment of recovery towards motor car/cycle advance	Rs.	p. m.
2.Housing Building Advance	Rs.	p. m.
3.Advance from G.P. Fund	Rs.	p. m.
4.Advance of pay	Rs.	p. m.
5.Loan under M.I.G.H. or I.I.G.H. Schemes	Rs.	p. m.
6.Advance of T. A.		

Signature and Designation

ANNEXURE 'B'

(SECTION 60 OF THE CODE OF CIVIL PROCEDURE, SVT, 1977)

Attachment (Referred to in rule 4-12)

Property liable to attachment and sale in execution of decree

60. (1) The following property is liable to attachment and sale in execution of a decree, namely, lands, houses or other buildings, goods, money, bank notes, cheques, bills of exchange, hundies, promissory notes, Government securities, bonds or other securities for money, debts shares in a corporation and save as hereinafter mentioned, all other saleable property, movable or immovable, belonging to the judgment-debtor, or over which, or the profits or which, he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the judgment-debtor or by another person in trust for him or on his behalf :

Provided that the following particulars shall not be liable to such attachment or sale, namely :—

(a) the necessary wearing-apparel, cooking vessels, beds and bedding of the judgment-debtor, his wife and children, and such personal ornament, as in accordance with religious usage, cannot be parted with by any women ; such as the gold nosering of a women during coverture ;

(b) tools of artisans, and where the judgment-debtor is an agriculturist, his implement of husbandry and such cattle and seedgrain as may in the opinion of the court, be necessary to enable him to earn his livelihood as such, and such portion of agricultural produce or of any class of agricultural produce as may have been declared to be free from liability under the provisions of the next following section ;

(bb) one milch cow and her calf, (the latter only so long as it is necessary for milching the cow) ;

(c) the residential house and houses used for agricultural purposes (which the materials and the sites thereof and the land immediately

appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist ;

(c-1) houses, of Kamins of a village ;

(c-2) Araziat maqbuza assamain marusi wa malikan ; but not an arzi malyari Sagzari in Srinagar, which is exempted from payment of revenue ;

(Explanation.—Araziat muqbuza assamian marusi wa malikan include land held by owners and occupancy tenants whether cultivated directly or through tenants-at-will.)

(c-3) such portion of the house sought to be attached as may be necessary for the residence of the widow of a judgment-debtor :

Provided, firstly, that accommodation is not available in some other house forming part of the estate of the deceased ;

Secondly, that the reservation is to be only for life-time of the widow and during her widowhood and that she would have no right to make any transfer by mortgage, sale or otherwise.

(c-4) A Gharat or water mill or grinding corn ;

(c-5) A Kathar or a Sandug-i-shali ;

(d) books of account ;

(e) a mere right to due for damages ;

(f) any right of personal service ;

(g) stipends and gratuities allowed to pensioners of the Government and political pensions ;

(h) allowances (being less than salary) of any public officer or of any servant of a railway company or local authority while absent from duty ;

(i) the salary or allowances equal to salary of any such public officer or servant as is referred to in clause (h), while on duty, to the extent of—

(I) the whole of the salary, where the salary does not exceed (thirty) rupees monthly, or where it is the salary of a village Patwari, Kanungo or Zaildar or other village officer ;

(II) (thirty) rupees monthly, where the salary exceeds (thirty) rupees and does not exceed (sixty) rupees monthly ; and

(III) one moiety of the salary in any other case ; (provided that where the whole or any part of the portion of such salary liable to attachment has been under attachment whether continuously or intermittently for a total period of 24 months such portion shall be exempt from attachment until the expiry of a further period of 12 months)

(j) Omitted.

(k) Omitted.

(l) the wages of labourers and domestic servants whether payable in money or in kind ;

(m) an expectancy of succession by survivorship or other merely contingent or possible right or interest ;

(n) a right to future maintenance ;

(o) Omitted.

(p) where the judgment-debtor is a person liable for the payment of land revenue, any mobile property which, under any law for the time being applicable to him, is exempt from sale for the recovery of an arrear of such revenue.

(q) one moiety of the Illaqa or Jagir income of any Illaqadar or Jagirdar ;

Explanation.—The particulars mentioned in clauses (g), (h), (i) and (j) are exempt from attachment or sale whether before or after they are actually payable.

(2) Nothing in this section shall be deemed :—

(a) to exempt houses and other buildings (with the materials and the sites thereof and the lands immediately appurtenant thereto and necessary for their enjoyment) from attachment or sale in execution of decrees for rent of any such house, building, site or land, or

(b) to effect the provision of the standing orders for the Kashmir Army or of any similar law for the time being in force.

ANNEXURE 'C' TO CHAPTER IV

Subject :—Maintenance of registers of subscribers of G. P. Fund, State Insurance Fund and Postal Insurance Fund.

(Referred to in rule 4-15)

It has come to notice that the schedules of deductions on account of G. P. Fund, State Insurance Fund and Postal Life Insurance do not contain in a number of cases, sufficient details of the names and account numbers of subscribers with the result that a number of items remain unposted in the ledgers of the Audit Office, Finance Department and of the Deputy Director, Postal Life Insurance. To overcome this difficulty it is notified to all drawing and disbursing officers that the list of subscribers to (i) G. P. Fund, (ii) State Insurance Fund ; and (iii) Post Life Insurance Fund, if any may be maintained in a register in the Form F. C. 10. The Instructions for maintenance of the registers and preparation of the monthly schedules to be attached with pay bills are detailed below which may also be strictly adhered to.

Procedure for maintenance of registers of subscribers to (i) G. P. Fund, (ii) State Insurance Fund, and (iii) Postal Life Insurance.

All the drawing officers should maintain in Form F. C. 10 a corrected and up to date register of subscribers to G. P. Fund/State Insurance Fund/Postal Life Insurance under their control. The name of the subscribers to G. P. Fund/State Insurance Fund/Postal Life Insurance should be noted in alphabetical order according to surnames, leaving sufficient space between two entries to enable "new comers" name being inserted in the right place. A separate entry should be made in the register for each policy in the case of policy holders having more than one policy. On receipt of an intimation from the Accounts Officer about the acceptance of a proposal in favour of a subscriber authorising the drawing officer to commence recovery from pay or on receipt of a Last Pay Certificate in respect of a subscriber

transferred from another office the drawing officer should make a note of the particulars of the policy in the register. The name of the office from which the subscriber has been transferred should invariably be noted in the remarks column. Whenever a subscriber is transferred to another office or his policy is discharged his name should be scored out from the register, giving necessary remarks, regarding discharge of policy or indicating the office to which the subscriber or insurant has been transferred as the case may be.

2. After the preparation of the monthly bill but before its encashment the bill clerk should check up the recoveries shown in the bills on account of G. P. Fund, State Insurance Fund and Postal Life Insurance with the register to see that the recoveries have been made from all the subscribers and the correct amount has been recovered. This check will discover the cases of omissions to make recovery as well as cases of noting of recoveries in a wrong column of the pay bill. The amounts of the recovery shown in the bills should be posted in the monthly column in the register with proper reference to the bills or the vouchers, reasons for short, excess or non-recovery being briefly noted in the remarks column. Extracts of this register should then be made out in the schedules. The schedule should be attached to the relevant bills in support of the recoveries.

3. While taking extracts it should be seen that the names of those insurants from whom recoveries were made in the previous months but no recoveries have been made during the current month either on account of transfer or discharge of that policy or on account of leave salary being not drawn or the official being on leave without pay, should be included in the current month's schedule with necessary remarks noted against their names. Similarly the remarks "New Subscriber" or 'New Policy' or 'Transferred fromOffice' should be given in the schedule against the names of subscribers entered for the first time in current month. Reasons for short or excess recoveries should be noted briefly in the remarks column. In short schedule of recoveries to be attached to the bills, would be a record not only of those from whom the recovery has actually been effected but also of those from whom recovery was being effected previously but has not now been effected.

In case of double recoveries or late recoveries, the reasons for late drawal of pay or pension together with an indication of the month of

pay or pension from which premium has been recovered, should be recorded in the remarks column.

This information is absolutely necessary to determine the liability of the insurant to pay fine or interest and the currency of the policy.

4. Though each policy of the insurant will be entered separately in the register and the schedule, the total amount recoverable monthly from each policy holder on account of all policies should be shown in the register by bracketing all the policies. This will serve as a guide for preparation of monthly bills where recoveries in respect of each policy cannot be shown separately. This total in the register should be kept corrected up to date on additions of new policies and exist of old ones.

Note.—For maintenance of detailed accounts of G. P. Fund, of inferior subscribers, refer to instructions contained in Appendix XIV.

CHAPTER V—PAY, ALLOWANCES ETC. OF GAZETTED GOVERNMENT SERVANTS

Note.—‘Government servant’ as used in this Chapter means a gazetted Government servants, unless the context otherwise indicates.

I. INTRODUCTORY

5-1. The provisions of this Chapter shall apply primarily to claims of gazetted Government servants, including those of non-gazetted Government servants, drawing their pay in the form provided for gazetted Government servants, which are payable on bills drawn directly on the treasury. With regard to claims of Government servants which are payable by or through a departmental office of disbursement, these rules shall apply subject to such variation or modification as may be authorised by departmental regulations.

II. FORM OF BILLS

Pay, Fixed Allowances etc.

5-2. The pay and fixed allowances of a Government servant shall be claimed on Form F. C. II in which the whole of the fixed allowances claimable by a Government servant in respect of the same post shall be set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is payable from a source other than the Consolidated Fund or Public Account.

Subject as hereinafter provided in this Chapter, the form prescribed for drawal of pay shall be used for claims relating to leave salary and all occasional payments to a gazetted Government servant that are made on his personal account.

Note.—A gazetted Government servant on leave preparatory to retirement should record a certificate on the leave salary bill that during the period for which leave salary is drawn he was not employed under any State Government, Local Fund or a private employer.

5-3. A gazetted Government servant drawing his pay for the first time from a treasury should present with the pay bill a Last Pay Certificate, unless he is newly appointment Government servant drawing his pay for the first time in which case there should be an authority from the Accountant General on the Treasury Officer as regards the rate at which and the period for which payment should be made. Regarding drawal of leave salary, reference is made to rule 4-6 (b) (ii) under which it should be regulated.

5-4. In the case of a Government servant newly appointed in service permanently the payment of his salary in accordance with the instructions issued by the Audit Office is besides to the production of certificates prescribed under rule 6-5 subject to the production of a certificate with the salary bill that he has submitted his proposal for insurance with the State Insurance Fund or that he is exempt from insurance under the rules of that Fund. The Treasury Officer should see that these certificates are invariably furnished.

5-5.(a) No gazetted Government servant may draw an increased or a changed rate of pay, leave salary, fixed allowance, or any reward¹ [xx] unless the bill on which he draws it is either pre-audited by the Accountant General, or is accompanied by a letter of the Accountant General, authorising the amount to be drawn. These letters will be issued from the Accountant General's Office as soon as possible ; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, or cannot be fixed by a certificate of transfer of charge appended to the bill. Government servants shall, in the case of pay, leave salary or fixed allowances, either draw their bills for not more than old rates or send their bills for pre-audit to the Accountant General, if they have not received his letter of authority.

Note.1—No bill shall be drawn by a gazetted Government servant who has relinquished charge of his post consequent on his proceeding on leave, promotion, reversion or transfer beyond the date of making over charge without a fresh authority from the Accountant General. In case any bill presented at the treasury includes salary or leave allowances for any period beyond that date, the Treasury

1. Deleted vide F. D. Notification SRO-150 dated : 9-4-1974.

Officer should, instead of returning the bill for amendment by the officer, pass such portion of the claim as relates to the period up to that date and is otherwise admissible.

¹ [Government Instructions No. 1.—The Accountant General will issue leave salary slips on the authority of the orders sanctioning leave and report of handing over charge without waiting for a formal notification. When an officer who proceeds on leave returns or is appointed for the same post from which he proceeds on leave, the pay slip issued for duty (before proceeding on leave) will be treated as valid for duty after the leave, unless superseded and his pay bills should be passed by the Treasury Officer on receipt of the charge report on resumption of duty.

If the leave has been extended, but the leave order/leave salary slip has not been issued, the Head of the Office, unless he is himself the pay disbursing officer, may endorse the charge report to the pay disbursing officer in such cases, specifying therein that the officer has rejoined duty in the same post after leave and there has been no break in his service. The pay disbursing officer will then allow drawal of duty pay from the date of resumption of charge on the basis of pay slips issued to the officer for his duty period prior to his leave.]

² [Government Instruction No. 2.—Notwithstanding anything contained in sub-rule (a) all gazetted Government servants may draw provisionally the enhanced dearness allowance sanctioned by the Government from time to time, without obtaining the requisite authority from the Accountant General in each individual case. The Accountant General shall issue a general authority to the Treasury Officers for allowing such enhanced dearness allowance to be drawn by the Gazetted Officers every time, enhanced rates are announced by the Government.]

Note 2.—In the case of transfers within the same Audit Circle and not involving any change in designation or emoluments of officer concerned, the Treasury from which the officer concerned draws his claims, after transfer, shall commence making payment

1. Inserted vide F. D. Notification SRO-85 dated : 10-3-1965.

2. Inserted vide F. D. Notification SRO-17 dated : 16-1-1976.

on the basis of L. P. C. issued by the Treasury Officer who last disbursed the claims of the officer. For this purpose the Treasury Officer issuing the L. P. C. should indicate therein complete information given in the authority of the Accountant General in his possession particularly the date, if any up to which it is effective.

¹ [Note 3.—Payments of honorarium by gazetted Government servants which is of a non-recurring nature, can be drawn by them directly from the Treasury on the authority of the sanction of the competent authority without an authority from the Accountant General.]

(b) In the case of time scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed, until he has received a declaration from the authority, empowered to make the promotion, that it has satisfied itself, that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

(c) Advances to a Government servant on transfer or on tour, when admissible under the rules, may be drawn from the treasury on the ordinary Pay Bill or Travelling Allowance Bill forms on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant General. As regards temporary advances from Provident Fund such advances will be made by the treasury on the authority and responsibility of the officer sanctioning the advance, without authorisation or pre-audit by Accountant General vide note 3 to rule 12-7.

1. Inserted vide F. D. Notification SRO-150 dated : 9-4-1974.

No other personal advance can be paid to a Government servant, unless the payment has first been authorised by the Accountant General or the claim has been pre-audited by him.

Note.—Sanction to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

¹ [PROVISIONAL PAYMENT OF LEAVE SALARY

5-5-A. A Gazetted Government servant who proceeds on Privilege Leave, may draw leave salary provisionally subject to its regularisation by the Accountant General subsequently. The following procedure shall be adopted for provisional payment of leave salary in such cases :—

(i) The leave salary and allowances admissible will be provisionally determined by the leave sanctioning authority and indicated in the leave sanction order.

(ii) On the basis of the sanction, the leave salary bills will be drawn up by the Gazetted Officer duly countersigned by the drawing and disbursing officer of the office. The bill accompanied by a signed copy of the leave sanction order, will be presented to the Treasury from which he drew his pay immediately before proceeding on leave.

(iii) The provisional payment of leave salary will be adjusted and regularised on the issue of leave salary slip by Accountant General in due course.]

1. Inserted vide F. D. Notification SRO-323 dated : 31-5-1976.

III. TRANSFER OF OFFICE

5-6. Every transfer of charge of a Gazetted Government servant should be reported by post on the same day to the Accountant General in Form F. C. 12. A copy of the report should simultaneously be sent to the Head of the Department or other Controlling Authority concerned. In the case of a Government servant having independent charge of a public treasury, statement of cash balance, of the stamps and also of the bill forms in stock, should be prepared, signed by the Government servant taking charge and forwarded to the Accountant General at the same time.

IV. TRAVELLING ALLOWANCE

5-7. (a) Travelling allowance bills of a Gazetted Government servant shall be drawn in accordance with the rules under which such allowance may be due. For mileage, halting or daily allowance, Form F. C. 13 is prescribed for general use.

(b) When a circuitous route is taken, the reason for doing so must be stated on the bill. When a Government servant is entitled to draw actual expenses, such expenses shall, in the absence of special orders to the contrary, be set forth in detail.

(c) The provisions of clauses (ii) and (v) of rules 6-32 apply *mutatis mutandis* to bills of Gazetted Government servants also.

5-8. Deleted. ¹ [xxx]

V. INSPECTION OFFICERS

5-9. A Government servant whose duty requires him to travel on inspection should ordinarily take with him a Last Pay Certificate which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Similarly, he may draw his travelling allowance, etc. on the prescribed form of bill countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.

1. Deleted vide F. D. Notification SRO-438 dated : 18-10-1982.

CHAPTER VI—PAY, ALLOWANCES ETC. OF
ESTABLISHMENT

I. SECTIONS OF ESTABLISHMENT

6-1. For the purposes of audit and the preparation of pay bills, the Accountant General divides a non-gazetted establishment, when necessary, into sections in consultation with the Head of Department or the Office on the following principles :—

(a) The division should be uniform throughout the State for the same classes of establishment.

(b) The division into sections in large offices should follow the actual working arrangements of the office.

(c) In large offices where the members of the ministerial services are arranged classes and grades, such as Superintendents, Head Clerks and Senior Clerks, each class or grade may form a separate section.

(d) An establishment consisting of a large number of subordinate Government servants, such as school masters, may be divided into sections according to the tehsils or sub-divisions of a district.

(e) Clerks, school masters etc. should not, except in small establishment, be combined with the last grade Government servants, such subordinates should form a separate section, or sections unless they are very few.

(f) In preparing pay bills, absentee statements, annual returns of establishments, proposition statements, and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this rule.

Note 1.—Parts of an establishment under the same officer which are charged for under different major heads should be treated as separate establishments.

Note 2.—The Accountant General issues from time to time a list of the sections fixed by him for each office and the entries in pay bills, absentee statements, annual returns of establishments, proposition statements and other similar documents should be made in accordance with the sections so prescribed.

II. ANNUAL RETURNS OF ESTABLISHMENT

6-2. Early in March each year, a detailed statement of the permanent establishment existing on 1st march will be prepared by each Head of Office in the form and manner prescribed by the Comptroller and Auditor General and transmitted to the '[Head of Department]' concerned direct as soon as possible not later than the 15th April.

A sufficient number of blank copies of Annual establishment returns shall be obtained in February by the Heads of Offices from the Government Presses. One copy of the return duly signed and certified shall be submitted to the '[Head of Department]' and the other retained as office copy.

Note 1 —The detailed statement should be prepared in two parts, one for permanent establishment including permanent and officiating incumbents of permanent posts and the other covering all temporary posts in existence on the 1st of March.

Note 2.—Delays in submission of Annual Establishment Returns will render defaulting heads of offices liable to the payment of their pay bills being withheld until the overdue returns are submitted.

6-3. The directions given by the Comptroller and Auditor General with regard to the forms, preparation and submission of these returns are contained in the Annexure to this Chapter.

1. Submitted for "Accountant General" vide SRO-243 dated : 9-7-1965.

III. AGE, HEALTH AND PERMANENT RESIDENTSHIP CERTIFICATES

1[6-4. (i) Every person newly appointed to a service or a post under Government, should at the time of appointment declare the date of his/her birth by the Christian era with confirmatory documentary evidence such as Matriculation Certificate, School Leaving Certificate, Municipal Birth Certificate and so on, as required by or permitted under Article 35-AA of the Jammu and Kashmir Civil Service Regulations.

Government, however, reserve the right to make a correction in the recorded age of a Government servant at anytime, against the interests of that Government servant when it is satisfied that the age recorded in his service book or in the history of services of a Gazetted Government servant is incorrect and has been incorrectly recorded, with the object that the Government servant may derive some unfair advantage therefrom. This will, however, apply to the cases of those Government servants only who entered service after the date of issue of Council Order No. 677-C of 1941 dated : 22-7-1941, as in the cases of those who entered service prior to 22-7-1941 the basis is the age declared at the time of their entry in Government service.

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

(b) If a Government servant is only able to state his approximate age, his date of birth may be assumed to be the corresponding date, after deducting the number of years representing his age, from his date of appointment.

(c) When a Government servant who first entered military employ is subsequently employed in a civil department the date of birth for civil employment should be the date stated by him at

1. Substituted vide F. D. Notification SRO-311 dated : 29-11-1995

the time of attestation, or if at the time of attestation, he stated only his age, the date of birth should be deduced with reference to that age according to the method indicated in sub-para (b) above.

Note 2.—Against every correction in the date of birth already reported in the Annual Establishment Returns of previous years, a note should be made of the number and date of the order authorising it and a copy of the order of Government attached to the return.

(ii) The appointing authority will be responsible for seeing that a person newly appointed to the non-gazetted service of the Government is of the prescribed age and will communicate his date of birth to the Head of the Office where such person has first been posted, for entry in the service book or service rolls, as the case may be, stating therein the basis on which the date of birth has been accepted.

In the case of persons appointed to the gazetted service of the Government, the Head of the Department in which the person has been appointed will send the above information to the Accountant General for entry in the service records of the Government servant. If the person appointed is himself a Head of the Department, the information to the Accountant General will be communicated by the Administrative Department concerned of the Secretariat. The Accountant General will bring to the notice of the competent authority any case in which the date of birth has not been accepted in accordance with the rules.

6-5. (1) Every person newly appointed to a post for service under Government, shall produce :—

(i) A certificate of being a permanent resident to the State in Form F. C. 15 ;and

(ii) Age and Health Certificates, as prescribed under the J & K C. S. Rs. in Form F. C. 16 unless these have already been submitted in connection with any competitive examination or test on the basis of which he has been appointed and the regulations of which require the submission of such certificates.

(2) [A certificate to the effect that the medical certificate in the prescribed form has been obtained in respect of the Government servant concerned should be furnished to the Audit along with his first pay bill. The procedure to be followed for furnishing of the certificate in respect of gazetted and non-gazetted officers will be as follows :—

- (i) In respect of gazetted officers, certificate furnished by the competent authority to whom the medical certificate has been submitted should be attached to the first pay bill.
- (ii) In respect of non-gazetted officers, the drawing and disbursing officers should furnish such certificates along with the first pay bill of the Government servant concerned.]

Note.—A Government servant who is re-employed after resignation or forfeiture of past service, will be required to produce an Age and Health Certificate, in conformity with any rule or order governing the conditions of the service to which he belongs.

IV. ALTERATION OF ESTABLISHMENT

6-6. The Head of the Department or other authority concerned should scrutinise with the greatest care every proposal for an addition to an establishment, whether permanent or temporary or for an increase in the emoluments of an existing post. He should examine the financial implications thoroughly, and should not submit the proposal to the Government unless he is satisfied that it is essential.

6-7. The scale of pay proposed for a new post whether temporary or permanent, should be the same time-scale as that already in force for the posts of the same class or category, except when a different time-scale has been fixed for temporary posts in a particular Department. When the new post to be created will form an addition to a cadre which is divided into grades, the pay of the post should ordinarily be that of the lowest grade ; if a higher rate of pay is proposed, the special reasons for proposing the higher rate should invariably be stated. If there is no post in existence similar to the one proposed, the following principles should be observed in proposing a rate of pay for the new post :-

(1) If the post is to be filled by a person not already in Government service, the pay proposed should be the minimum necessary to secure the services of a person capable of discharging efficiently the duties of the post.

(2) If the post is to be filled by a person who is already a Government servant, the pay proposed should be appropriate with reference to the nature and responsibility of the work to be done and the existing pay of Government servants whose status is such that they are considered likely to be suitable for selection for the post.

(3) In determining the cost of a scheme, allowances, whether fixed or variable, should be taken into account. When it is impossible to determine in advance the exact amount of an allowance, it will be sufficient to include as accurate an estimate as possible of the amount required for this allowance.

6-8. (1) Every proposal to add to, or to make a change in an existing establishment should be explained fully in the communication addressed to the authority competent to sanction the proposal. The following information should invariably be furnished :—

- (i) the reasons for considering the addition or the change proposed to be necessary ;
- (ii) the present cost either of the section or sections affected or of the total establishment, as the circumstances may require ;
- (iii) the corresponding cost after revision ; and
- (iv) the details of the number and pay of the posts, if any, which it is proposed to add to the establishment and of the number and pay of the posts, if any of which it is proposed to change the conditions.

(2) A proposal to add to or modify an existing establishment shall be accompanied by a proposition statement in duplicate in Form F. C. 17 and 17-A as the case may be, if it involves a general revision of establishment :—

(i) if it cannot be set out clearly without a proposition statement ; and

(ii) when the scheme involves a recurring expenditure of Rs. 2,500 per annum or more.

Note.—The authorities submitting the proposals should take into account any claims to pension that may arise in consequence of their proposals with reference to article 210 of the J&K C. S. Rs. and certify to their having done so in their proposals.

6-9. No proposition statement is required in the following cases :—

(i) When the new scheme proposed involves no change in establishment except the creation of a post or posts the like of which does not yet exist.

(ii) When the proposal involves only the retention without alteration of an existing temporary establishment for a further period.

(iii) When the proposal is solely for the grant of a compensatory allowance, a duty allowance and personal allowance to a member or members of an existing establishment, or solely for a change in the designation of an existing post.

Where the proposition statements are not required under the above rules, the proposals should distinctly indicate the extra cost to Government including clearly the fixed and variable allowances attached to the appointments.

6-10. The following instructions should be observed in preparing a proposition statement :—

(i) The statement should relate strictly to the section or part of the office affected by the proposals. No details or figures of total cost should be furnished for the other parts or sections of the office.

(ii) The latest order sanctioning the existing establishment should be quoted and not any earlier orders on the subject.

(iii) The increase or decrease in cost involved in the proposals should be shown against each post or class or category of posts affected.

(iv) Grand total should be given for the number of posts and the total cost of the several sections affected, both under the existing orders and according to the proposal made and also of the amounts under 'increase or decrease per month'.

(v) Pay which is not incremental should be entered in the column headed 'Maximum'.

(vi) In the case of a temporary establishment the period for which it is proposed that it should continue should be entered.

(vii) When the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost should be calculated according to formulae given below and not the actual cost or the cost in the first year.

(viii) Fixed allowances should be entered in a proposition statement but not variable allowances, such as ordinary travelling allowance, information in regard to which should be furnished separately in the communication addressed to the authority competent to sanction the proposal.

6-11. The following rules should be followed in determining the average cost of appointments on progressive (time-scale of pay) pay :—

I. A time-scale of pay rising to its maximum by five equal yearly increments, is equivalent to a fixed pay equal to the minimum, plus two-thirds or, if the appointment is a ministerial appointment, minimum plus three-fourths, of the difference between the minimum and the maximum.

II. When the increment is annual or biennial and the period of rise is above five years, the following principles shall be followed :—

(a) In the case of ministerial appointments, value = minimum plus $(\frac{3}{4} - X/60)$ of the difference between the maximum and the minimum.

(b) In the case of other than ministerial appointments, value=minimum plus $\left[\frac{2-X}{3} + \frac{X}{90} \right]$ of the difference between the maximum and the minimum.

Here 'X' represents, the excess in the period of rise in years over five years when the increment is annual, or over four years, when the increment is biennial.

III. When the period of rise is less than five years, the following method shall be applied :—

- (a) In the case of ministerial appointments, value=minimum plus $(3/4 \text{ plus } X/20)$ of the difference between the maximum and the minimum.
- (b) In the case of other than ministerial appointments, value=minimum $(2/3 \text{ plus } X/15)$ of the difference between the maximum and the minimum.

Here 'X' represents the deficiency required to make up five years when the increment is annual and four years when the increment is biennial.

IV. In cases where one grade is the channel of promotion to another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade, the following formula may be adopted to find the average cost of appointments in the first grade :—

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

Where A=Minimum pay.

- ” C=Pay just before promotion to the second grade.
- ” S=Period of rise from A to C.
- ” E=Average age at entry in the first grade ; and
- ” G=Average at the time of promotion to the second grade.

(b) The following formula should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages :—

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

Where A=The initial pay of the scale.

B₁B₂=The maximum pay of the different sections of the scale such as the ordinary scale, the scale for passed clerks.

W₁W₂=The proportion of the establishment which would normally reach the maximum of B₁B₂ respectively.

C₁C₂=The pay of the different efficiency bars ; and

X₁X₂=The proportion of the establishment which would normally be detained at C₁C₂ respectively.

6-12. Verification of the proposition statement by the Accountant General will be got done in cases of very complicated establishments. The Accountant General will check only such proposition statements, as have been forwarded to him for verification by Government in view of their complicated nature.

The work of verification of the correctness of the facts regarding the “present establishment” is the function of the executive authority, and if a sanctioning authority is to exercise its functions satisfactorily, it should maintain adequate records and statistics of its own sanctions and be in possession of a full picture of the present establishment.

In respect of proposition statements not sent to the Accountant General for his verification, they will be verified in the concerned Administrative Secretariat.

6-13. The following additional rules should be observed as regards temporary establishment :—

(1) A clear distinction should be maintained between temporary establishment charged to the estimate for a work and temporary establishment

sanctioned for general purposes and charged to the departmental head 'Establishment'. The temporary establishment sanctioned for general purposes of control without reference to any special work should be regulated by sanctioned scales as in the case of permanent establishments.

(2) No temporary establishment should be continued in anticipation of sanction and should there be a need for renewal of sanction, application should be submitted in time so as to reach Government at least three months before the sanctioned period expires. Government servants who do not dispense with temporary establishments on the dates on which sanction expires will render themselves personally liable for the expenditure involved.

(3) In the absence of an express order specifying the period for which a temporary establishment should be retained, it should be considered to be terminated at the end of February of the Financial year in which the sanction was accorded.

6-14. Proposals for creating an establishment or for the revision of an already sanctioned establishment should be submitted immediately the need for it arises and should not under any circumstances be postponed until the budget estimates of expenditure are being framed or considered, as such a course impedes business during probably the most busy time of the year.

6-15. Increases to an establishment will originally be sanctioned with effect from the 1st April of the year following that in which the proposals are made, and in the budget estimates of which the necessary funds may be provided. But when it is absolutely necessary that proposals should take effect during the currency of the year in which they are made, the officer submitting them must give full reasons why he considers it indispensably necessary that the outlay should be incurred at once and not postponed to the beginning of the ensuing year. In such an emergency he should also state, if possible, from what source he would propose to meet the additional expenditure by a re-appropriation statement in Form F. C. 18 but if he is not in a position to do this, he should say so

6-16. The Head of an Office is not at liberty to re-adjust the salary of a Government servant by giving one Government servant more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the J & K Civil Service Regulations. But, in the case of departments or establishments divided into grades, there is no objection to an excess appointment being made in a lower grade on an interim basis, against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible. This rule is applicable to ministerial establishments also.

V. MONTHLY PAY BILLS

(i) Instructions for Preparation of Pay Bills

6-17. [Pay bills should be prepared in Form F. C. 19 and allowances of permanent establishment, temporary establishment and the establishment for whom no service books are required to be maintained should be drawn on a single bill in three parts subject to fulfillment of other conditions applicable in this regard. Bills should be prepared separately for Gazetted, non-Gazetted and Class IV employees. Each bill to be treated as a separate voucher.

Class IV for purposes of these rules shall mean all officers included in Schedule II of the J & K Civil Service Regulations

1. For large establishment requiring more than one sheet of pay bill form, the double forms of the bill should be used, while for a small establishment, only single form should be used to avoid waste of forms.

2. The name of the department or office and the month or period to which it relates should be given at the top in the space provided

3. The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

Note.—All fixed allowance, including permanent travelling allowance, conveyance allowance, horse allowance, etc., should be drawn in the establishment bill.

4. The names of incumbents whose pay (if fixed) or whose maximum pay (if progressive) does not exceed Rs. 80 a month as also the names of all inferior Government servants and persons holding the following categories of posts :—

- (a) Head Constables and Constables of the Police Department,
- (b) Firemen of the Fire Brigade,
- (c) Drivers, Conductors, Cleaners and like posts in the Transport Department carrying a pay equal to or lower than that of Cleaners,

may be omitted from the pay bills provided a certificate in the form given below is furnished on the bill. In cases, however, when such posts are small in number, such as, office Jamadars and Orderlies, the names of the incumbents may be shown in the pay bill itself along with the other establishment :—

‘Certified that all persons whose names are omitted from but whose pay has been drawn in this bill have actually been employed during the month and that full details of the names of the persons concerned and the emoluments drawn for them, working up to the total included in the bill, have duly been shown in the office copy’.

Note 1.—The Drawing Officers shall have the office copy relating to these classes of Government servants prepared separately so as to show full detail of names, leave etc., the total of the pay

bill shall then be entered in the pay bill. The Drawing Officer shall verify and satisfy himself that the grand total in the office copy agrees with the total amount in the fair copy.

Note 2.—The claim of the Government servants whose names are omitted from the bills should not be lumped together and entered in a single item in the bill. The bills in such cases should show separately the number on different rates of pay or with different designations.

Note 3.—The Finance Department may in consultation with the Accountant General extend the provisions of this rule to specified class of establishment when the entry of names in the bills is not essential for audit purposes.

5. In the case of the officials in superior service the name, designation and pay of each person must be shown separately on a line in the same order as the sanctioned Budget scale for the establishment.

Such of the appointments of the inferior servants as carry equal pay and the same designation may be shown in lump and their names should not be shown such as,

10 persons at Rs. 25 p. m. each Rs. 250

5 persons at Rs. 27 p. m. each Rs. 135

the last lump sum amount only appearing in the money column substantive pay.

6. When more than one person has held the same appointment for portion or a month all their names are to be shown in the second column with the number of days for which each is to be paid and the amount for each, but in column 3 there will be only entry for the sanctioned appointment and not separate entries for the separate persons.

7. In the first moneys column should be shown the full amount of pay claimed, in the second money column the full amount of leave salary

claimed, whether drawn or not and in the 3rd money column the officiating pay claimed. In the 4th money column should be entered all compensatory allowances. In other relevant columns of the pay bill should be noted the amount. The 14th money column will be used to show the amount actually drawn for each section ; and when pay is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed, should be stated either against the name of the employee in the body of the bill, or in a note at the foot of the page ; the pay of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

8. Special attention must be given to the printed certificates on the pay bill regarding agreement of the entries with service books, and disbursement, in full of the pay drawn in previous months. The undisbursed portion, if any, must be either actually refunded in cash into the treasury or deducted from the bill.

9. The component items of an establishment bill shall be checked by adding up the items. If the bill relates to a small establishment, the drawing officer shall either check it himself, or have it checked by a Gazetted Government servant under his orders, before he signs it. If the bill relates to a large establishment, the drawing officer shall ensure that the whole bill is thoroughly checked by some one other than the clerk who prepared it ; and shall himself check a part of the bill or arrange for a gazetted Government servant to do so, before he signs it. Check of bills includes verification of the total amount entered in the bill.

10. (a) When leave salary based on average pay is drawn in a bill for a Government servant whose pay/presumptive pay is not less than Rs. 300 p. m. the bill in which it is first drawn shall be accompanied by a statement attested by the drawing officer showing the calculation by which the amount drawn on account of leave salary has been deduced.

(b) If leave salary is based on actual pay and not on average pay, a certificate in the following form should be recorded on the bill or attached to the bill :—

That the leave salary claimed is admissible under articles 164 to 165 of Jammu and Kashmir Civil Service Regulations.

Note 1.—In cases in which formal administrative sanction of Government to the creation or continuance beyond the sanctioned term of any post or posts billed for has not been accorded, the drawal of pay for the incumbent of such post or posts should be supported by a copy of an order of Government in the General Department attested by the drawing officer, authorising the drawal of such pay.

Note 2.—The pay of the establishments referred to in the exception to rule 7-5 which is treated as contingent charge should not be included in the pay bill.

Note 3.—The claim of Government servants, whose names are omitted from the bill should not be lumped together and entered in a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designation.

Note 4.—If for any reason the leave salary claimed by a permanent servant on leave is not known, (as for example the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be shown as held over for future payments, the amount being left undisbursed pending the fixation of the amount of his leave salary.

Note 5.—To suit the requirements of audit in the case of establishments on time-scale rates of pay, the form of pay bill, absentee statement and increment certificate may be amended in consultation with the Accountant General, where necessary.

6-18. Fines imposed on non-gazetted Government servants for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the establishment pay bills.

(ii) Absentee Statements

6-19. (a) The monthly bill should ordinarily be supported by an absentee statement in Form F. C. 20 if any person other than the inferior Government servant referred to in rule 6-7 (5) was absent during the month, either on deputation or suspension or with or without leave (Except on casual leave) or if a post has been left vacant substantively, whether or not any Government servant officiated in it.

(b) In the case, however, of provincial or amalgamated establishments a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling officer within a period fixed by the Accountant General. For this purpose the Heads of Offices should report to the controlling officer, the arrangement made by them for inclusion in the consolidated absentee statement and no separate absentee statement need be furnished by Heads of Offices along with the monthly pay bills. In cases, however, in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of Offices within prescribed limits the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling officer.

(c) In the case of an acting arrangement the complete chain should be shown in one place in the absentee statement, while in the body of the bill and against every appointment affected by the acting arrangement, should be shown the name of the person holding it substantively and just below it the name of the acting incumbent giving detail of the monthly rate of the substantive pay and of acting allowance in column I of the bill below his name. If the substantive appointment of the incumbent is in the same office or section his name will appear twice in the bill, i. e. first against his substantive appointment where (for the acting period) no drawal will be made for him and a note will be given to the effect that he acted for on Rs. and secondly against the

appointment in which he acts, showing against his name there the amount of substantive pay and acting allowance drawn for the acting period.

(d) When an absentee statement is attached, each chain of acting arrangements is distinguished by drawing a line after the close of each chain, and the necessary correction must be made on the printed certificate on the bill.

6-20. If no person in superior service was absent, during the month, either on deputation or suspension or with or without leave (except on casual leave) certificate No. 2 printed on Form F. C. 10 should be signed by the Head of the Office

(iii) Increments

6-21. To the first bill in which a periodical increment is drawn by an officer, a certificate in Form F. C. 21 should be appended.

Note.—The authority competent to allow or withhold increment shall also maintain a register in the same form for all non-gazetted Government servants serving under it showing the increments allowed or withheld in each case.

6-22. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that he has satisfied himself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

(iv) Arrear Pay Bills.

6-23. Arrears of fixed allowances or leave salary or pay, should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotations of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. ¹ Such bills can be presented

1. Recast vide F. D. Notification SRO-438 dated : 18-10-1982.

at any time (within the dates prescribed for payment of arrears bills) subject to the conditions laid down in Rule 2-36 and Government Instructions thereunder may include as many times as are necessary.

Note.—The Drawing Officer shall also record the following certificate on the arrear bill over his dated signatures :—

- (i) That no part of the amount drawn has been claimed previously.
- (ii) That a note of the arrear claim has been made in the office copy of the bill for the period to which the claim pertains.

¹ **Government Instruction.**—Claims to past arrears of pay and allowances of a Government servant may be wholly or partly pertaining to one or more than one office/department (where he may have worked during that period) other than one in which a Government servant may be working at the time the arrears become due as a result of grant of new allowance or increase in the allowance retrospectively or increase in pay as a result of release of Efficiency Bar or withheld increments, or any other cause. In all such cases the drawing and disbursing officer of the office in which the Government servant is currently working may prepare a 'Due and drawn statement' in respect of arrears of pay and allowances of such a Government servant and sent it to his earlier office/offices as the case may be for verification of the claim. The latter office/offices may check these statements, make entries in their records (i. e. in the office copies of the bills) and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills. After the "Due and drawn statement" duly verified by the earlier office/offices is received, the drawing and disbursing officer may prepare the arrear bill of the Government servant in the proper form, record the necessary certificate as required under the provisions of Rule 6-23 on the basis of verified statements received from the concerned drawing officer/officers and draw the bills from the treasury and disburse the arrears to the Government servant on proper acquittance. The expenditure in this behalf may be debited to the budget provisions of his office.

1. Inserted vide F. D. Notification SRO-302 dated : 10-6-1980.

(v) Acquittance Roll.

6-24. (a) Each Head of an Office must keep up an Acquittance Roll in a bound register in Form F. C. 22 (which is the office copy of the bill with an additional column for signature of payees and receipt stamps, where necessary). A complete copy of the monthly pay bill should be made in the Acquittance Roll before it is sent to the treasury, for encashment and with the difference that in this will be shown the name of each inferior servant on a separate line, although the monthly pay bill shows their appointments in lump. No other copies need be kept of the pay bill.

(b) Travelling allowance of establishment should be recorded in a separate register in the same form as the Travelling Allowance Bill with an additional column for signature of the payee, and a receipt stamp, if necessary. The register serves as an acquittance roll and also dispenses with separate office copies of the bills.

(c) In big Departments like Police, Community Development and National Extension Service, Education, Health, Excise and Taxation etc. office copies of monthly pay bills, may, owing to the peculiar circumstances of these Departments be kept in bound printed registers, in addition to the separate acquittance rolls to be maintained for the different distributing stations in F. C. 22.A. The office copy of the bill should be initialled and distinctly marked as 'office copy'. On no account should these be kept in loose printed pay bill forms as these are liable to be presented at the treasury for payment and may thus lead to fraud.

6-25. Acquittance rolls should be signed by the Head of the Office and carefully preserved as a permanent record as they are important records for purposes of verification of service for pension.

VI. Disbursement of Moneys drawn on Monthly Bills.

6-26. (i) The Head of the Office is personally responsible for