

all moneys drawn as pay, leave salary, allowances etc. on an establishment bill signed by him or on his behalf until he has paid them to the persons who are entitled to receive them and has obtained their dated acknowledgement duly stamped where necessary.

(ii) If a Government servant who is entitled to receive any moneys drawn from the treasury on his behalf fails to claim payment in person or in accordance with sub-para (iii) infra before the end of the month in which they are so drawn, the moneys drawn for him shall ordinarily be refunded by short drawing in the next bill and drawn afresh when he claims them, if the rules regarding arrear claims permit it. When the drawing officer considers that the earlier refunding of any such moneys would cause undue inconvenience, he may retain them for a period not exceeding three months, but he will continue to be held personally responsible for them and must make satisfactory arrangement for keeping them safely. Undisbursed pay, allowances and leave salary shall not under any circumstances be placed in deposit.

(iii) The leave allowances of non-gazetted Government servants is paid by the Head of the Office and drawn on ordinary supplementary establishment bills. The Head of the Office must satisfy himself that the absentee is alive ; and may remit the leave allowances at the expenses of the recipient and he will be solely responsible for such payments.

(iv) Claims on account of pay and allowances of non-gazetted personnel should be deemed to arise at the station where the drawing and disbursing officer, who draws the claims, is stationed.

Note. 1—Acquittance rolls and office copies of bill are not required to be submitted to the Accountant General but being important records they should be stamped 'paid' and preserved carefully for periods prescribed. In respect of payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'paid' stamp, duly attested by the drawing officer need be affixed only against the total disbursed amount of the acquittance roll . In respect of undisbursed amount paid subsequently, the items should be stamped 'paid' individually and attested by the drawing officer while signing the cash book.

Note 2.—Cash drawn on pay and T. A. bills of establishment should not be mixed with regular cash balance of the departments, if any. An account of undisbursed pay and allowance should be kept in a register in Form F. C. 23. Entries of the total and particular amounts of undisbursed pay and allowances may be made against each bill serially and subsequent payment thereof entered in the appropriate columns of the register and the cash book, each such entry being attested by a Gazetted Officer. From this register an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund ; either in cash or by short drawal from the next bill.

Note 3.—A bill register in Form F. C. 24 should be maintained by all heads of offices who are authorised to draw moneys from the treasury on bills signed by them . The register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon.

VII. Record of Service.

6-27. The service book is a contemporary record in minute detail of the official career of a non-gazetted Government servant and every entry in it shall be attested by the Head of the Office each time an entry becomes necessary due to orders passed by him or any higher authority. Non-pensionable service should be distinctly shown as such in column 2 of the service book.

Note 1.—Officers for whom the maintenance of a character roll has been prescribed need not have a separate service book, as the former contains all the information required by the latter.

Note 2.—It is the duty of all Heads of offices to see that the service books of the establishments employed under them are punctually and regularly written up, that the entries made on the opening pages are re-attested at least every five years and that no member of the office has access to the books.

Note 3.—For rules regarding maintenance of service records see articles 264 to 268 of the Jammu and Kashmir Civil Service Regulations.

6-28. (i) At a fixed time early in the year, the service books should be taken up for verification by the Head of the Office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature :-

“Service verified up to.....(date) from (the record from which the verification is made)”.

Note 1.—The verification of service referred to above should be in respect of all service qualifying for pension.

Note 2.—See also note 2 below Article 288-A J&K Civil Service Regulations.

(ii) The Head of the Office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from the office records distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant as well as record of the evidence of his contemporaries is attached to the book.

(iii) When, however, a non-gazetted Government servant is transferred from one office to another the Head of the Office under whom he was originally employed, should record in the service book under his signature the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government servant was employed under him, before forwarding the service book to the office where the services are transferred.

6-29. Cost of service books and character rolls shall be borne by the Government and these should be indented from the Government Press, Jammu/Srinagar.

6-30. (i) Service books and character rolls should be kept in the custody of the Head of the Office, *i. e.* the Officer on whose signature the monthly pay bill of the establishment is paid from the treasury.

(ii) When an employee is transferred to another office, his service book should be sent to the Head of the Office to which he is transferred and not made over to him nor should it be given to him when proceeding on leave. When a non-gazetted Government servant officiates in a gazetted appointment, his service book should be kept by the Head of the Office to which such Government servant permanently belongs, but when he is confirmed in such appointment, the service book should be forwarded to the Accountant General for record. The service book should not be made over to the Government servant concerned if he resigns or is discharged with or without fault. A certified copy of the service book may, however, be supplied to a Government servant who asks for it on quitting Government service by retirement, discharge or resignation on payment of a copying fee of Rs.5 of which a proper note should be kept in the original service book.

The amount of copying fee, in the case of Departments having a separate receipt Major Head may be taken to the Minor Head “Collection of payments for services rendered” and if such a Minor Head does not exist the recoveries may then be taken to the Minor Head “Miscellaneous”, under the Major Head Recoveries relating to Departments not having a special receipt. Major Head should, however, in all cases be taken to Minor Head “Collection of payments for services rendered” under the Major Head 0070 :-Other Administrative Services.

Note 1.—The service record of tehsil establishment shall be maintained and completed in the district offices.

Note 2.—Touring officers who have no gazetted assistants at headquarters need not carry service books and character rolls with them during tours, but may with the previous approval of their Heads of Departments and subject to such instructions as may be issued by them, keep them at their headquarters under lock and key.

Note 3.—It is duty of every officer to see that his service book is properly kept up and that all corrections in it are properly attested. If the book is not carefully kept up, difficulties may arise as to the verification of service when the officer applies for pension.

6-31. Personal certificates of character should not ordinarily be entered in the service book, but if an officer is reduced to a lower substantive appointment, the cause of the reduction should always be stated in brief.

VIII. Travelling Allowance

6-32. Subject as provided in rule 6-35 bills for travelling allowance, other than permanent or fixed allowances, shall be prepared and presented in accordance with the following rules :—

(i) The bill shall be prepared in Form F. C. 25 the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

(ii) When actual expenses are claimed under article 337-A of J&K Civil Services Regulations, vouchers in support of the claim shall be attached to the bill and a certificate that the actual expenses incurred was not less than the sum claimed recorded on it.

(iii) Separate bills shall be submitted for Government servants, of different grades under the travelling allowance rules, if the bills require different treatment in the office of the Accountant General.

(iv) All travelling allowance bills must bear a certificate of the drawing officer in the following form :—

“Certified that I have satisfied myself that the amounts included in the bill drawn 1 month/2 months/3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll”.

(v) When a Government servant travels by a mode of conveyance to which he is not entitled under the rules applicable to him, the claim should be supported by a copy of the sanction of the competent authority.

6-33. The bill completed under the last preceding rule may be cashed at the treasury on the receipt of the Head of the Office ; but no bill requiring previous countersignature of a controlling authority shall be presented at the treasury before such countersignature has been obtained.

¹[A record of all bills sent for encashment at a treasury or for preaudit shall be kept in a register (Form F. C. 46) and a proper acquittance of the claimant taken on this register when the bill is cashed from the treasury and disbursed to the claimant.]

6-34. The travelling allowance bills of non-gazetted Government servants proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on return to the headquarters and as far as practicable before 31st March, if the tour has been completed before that date.

6-35. In the Public Works Department, save where any special rule or procedure has been authorised by departmental regulations T. A. bills can be presented for payment only after the claims have been passed by the controlling officers concerned.²[The subordinates should prepare their T. A. Journals in P. W. Form 52-A and after these are duly countersigned by the controlling authority, an abstract showing the totals under each head of the claim for each person should be prepared in P. W. Form 22-B by the Divisional Officer (Administration Branch) and passed on to the Accounts Section for check and payment under orders of the Divisional Officer. The original Journal should be attached with the abstract bills, for being sent to the Accountant General with the voucher supporting the monthly account. This shall come into force with effect from 1-4-1975]

6-36. For preaudit of T. A. bills of non-gazetted Government servants, see rule 5-8 of this Code.

1. Inserted vide F. D. Notification SRO-524 dated : 27-12-1965

2. Recast vide F. D. Notification SRO-99 dated : 27-2-1975.

ANNEXURE

(Referred to in rule 6-3)

**Comptroller and Auditor General's Directions for the
preparation and submission of the Annual
Establishment Returns**

1. The detailed statement of a permanent non-gazetted establishment commonly known as the Annual Establishment Return, will be prepared in Form F. C. 14 (A+B). It will show accurately the establishment as it exists on 1st March.

2. The particulars in respect of all members of the establishment holding permanent posts whether on duty or absent in foreign service, leave or deputation, or in temporary posts else-where or under suspension, or in transit to another office, should be entered in the appropriate columns, with the exception of the following classes of Government servants :—

(a) Government servants for whom records of service are maintained in the Audit Office ;

(b) Government servants for whom service books are not required to be maintained.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled or not. If a post be vacant, the word 'vacant' should be set against in the column 'Name of incumbent'. Posts sanctioned but not filled should be detailed at the foot of the return.

4. There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The names should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

6. (a) In column I the general orders should be entered once only ; any other order should be entered against every entry which it supports.

(b) The date to be entered in column 2 is the date from which the Government servant has held the post continuously in an officiating, quasi permanent or substantive capacity, as the case may be.

(c) Personal pay should be shown on a separate line immediately below the entry of pay in column 8. The orders of the competent authority sanctioning it being quoted in column 1.

If the pay entered in column 8 includes an increment allowed with effect from 1st March, the entry should be checked with the increment certificate which would accompany the March bill.

7. When the pay of an establishment or of an individual Government servant is met partly by Government and partly by local or other funds, the whole pay should be shown in the return and the portion payable from each source specified in foot note.

8. The name of a Government servant officiating in a post and the amount of additional pay, for officiating drawn by him need not be shown unless the additional pay for officiating counts for pension.

In the case of an establishment on a time scale of pay the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

If the officiating incumbent holds a permanent post on another establishment, the fact should be stated and the entry should be supported by a certificate from the head of that other establishment.

9. If a Government servant on the establishment has attained the age of compulsory retirement and is on Leave Preparatory to Retirement in terms of Rule 35 of J&K Civil Service Leave Rules 1979 as amended from time to time, his name need not be included in the annual establishment list.

10. A statement in Form F. C. 14-B should be appended to the return showing with relevant particulars the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted, as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year, the name of each office and post in which he was employed during the year should be mentioned with dates in column 2 of the statement.

11. As the return will be the chief authority by which pension claims will be tested later, both the statements (Forms F. C. 14-A+B) should after completion be checked carefully with the service books, and a certificate of this check should be endorsed on each.

12. In the case of establishments borne on a provincial or amalgamated cadre separate returns should be furnished to the controlling officer, who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows :—

‘Certified by Heads of Offices to have been verified with service books’.

13. The return should be transmitted to the Head of the Department concerned as early as possible after 1st March and in any case, not later than 15th April.

Note.—In the case of establishments on time-scale of pay the Head of the Department concerned may require the submission of the return in duplicate.

14. These directions apply equally in respect of local funds establishments, the claims to pension for which are submitted to the Accountant General for verification of service and report.

CHAPTER VII—CONTINGENCIES

I. Introductory

7-1. The term ‘Contingent Charges’ or Contingencies, as used in this Chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure, e. g., ‘works’, ‘stock’, ‘tools and plant’, etc.

7-2. The rules of procedure prescribed in this Chapter shall apply primarily to ‘contingencies’ but miscellaneous expenditure which is not classed as contingencies is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed in other chapters of this Code or by any departmental regulations.

Note.—Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually drawn from treasury.

II. Classification of Charges

7-3. Contingent charges incurred on the Public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority :—

(i) Contract Contingencies—those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be gauged with reasonable accuracy, e. g., Hot and Cold weather charges, rent of buildings etc.

(ii) Scale Regulated Contingencies—to comprise such Contingent Charges, as may be regulated by scale laid down by competent authority, e. g. rewards for destruction of wild animals, uniforms to inferior Government servants etc.

(iii) **Special Contingencies**—to include such Contingent Charges, whether recurring or non-recurring as cannot be incurred without the previous sanction of competent authority.

(iv) **Countersigned Contingencies**—to include such Contingent Charges as may require approval of Controlling Authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment through a Red D. C. Bill submitted to the Accountant General.

In some cases, the control over these contingencies is exercised before payment. In such cases, monthly Red D. C. Bills are not required to be submitted to the Accountant General, but the White D. C. Bill exhibits full details of the charges.

(v) **Fully Vouched Contingencies**—to comprise Contingent Charges which require neither special sanction nor countersignature, but may be incurred by the Head of the Office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Note.—The five Classes of Contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale regulated contingencies may require countersignature. When a contingent bill falls within two or more classes the procedure prescribed in Section VI of this Chapter for each of these classes should, as far as possible be applied to.

III. General Rules

7-4. Subject to the sanction of the competent authority to the incurring of expenditure and to the provisions of the rules in this chapter a drawing officer may draw money from the treasury for contingent expenses, within the amount allotted to him in the budget estimate or otherwise, unless there is something novel, doubtful or irregular in the character of the expenditure.

Note 1.—In cases where any scale in regard to contingent charges (e. g. rewards for destruction of wild animals) have been prescribed by Government, those scales should be strictly adhered to.

Note 2.—In the case of non-recurring charges, the competent sanctioning authority may, where this course is more convenient, accord sanction by countersigning the bill on which the money is drawn prior to its drawal, instead of by a separate sanction.

7-5. Save as hereinafter provided in this rule, no pay of any kind and no addition to pay may be drawn on bills as contingent expenditure.

Note.—Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure in any month should be drawn as contingent charges on White D. C. Bills.

Exceptions.—Except what has been or may be specified by a general or special order of the Government, the following charges will ordinarily be treated as contingent expenditure and debited to contingencies or maintenance or work grants as may be appropriate :—

- (a) Hot weather establishment.
- (b) Mazdoors engaged on manual labour and paid on daily or monthly wages.
- (c) Sweepers (whether whole-time servants or not).
- (d) Extra potdars engaged to accompany remittances etc.
- (e) Different classes of employees given below by whatever designation they may be called (whole-time servants or not) declared ineligible for pension as well as those who may in future be declared to be non-pensionable.

Skilled Employees

Motor Drivers, Cycle Mechanics, Lampmen, Gasmen, Ayas, Mistries (other than those of P. W. D.), Dhobies, Table Servants, Barbers, Tailors, Boatmen, Mates, Malies, Syces and Regulation Beldars at the head works of canals, branches and escapes in the Irrigation Branch, Oilmen, Motor Attendants, Mochis, Farm Labourers, Assistants for Wood Works, Spinning and Weaving Hands, Khansamans, Wiremen, Line Carpenters, Groundmen.

Unskilled Employees

Khalasis, Mashkis, Tent-Pitchers, Messengers, Weighmen, Motabirs, Mirabs, Dak Runners, Chowkidars, Farashes, Wardmen, Water-Carriers, Bhishtis, Sweepers, Cleaners, Patrols, Farm Chowkidars, Firanders, Mace Bearers, Kamas, Mazdoors (Workshop or otherwise), Gate-Keepers, Khidmatgars, Sentries, Cattle attendants and Bearers.

Note 1.—(i) The rates of pay allowed should not exceed, such pay or scale of pay as may be fixed by Government for any particular class or classes of such inferior servants ; and

(ii) That when pay or scale of pay has been fixed, except with the special sanction of the Government, inferior servants should not be granted higher rates of pay than those allowed to identical classes of inferior servants employed in the same position under the same Government.

(iii) A certificate to the effect that the pay granted to different kinds of employees drawn in this bill is not higher than those fixed for similar servants employed under the State Government.

Note 2.—Contingent charges incurred on account of wages of Mazdoors engaged on manual labour and paid at daily or monthly wages should be supported by a certificate signed by the disbursing

officer to the effect that the Mazdoors were actually engaged and paid. The Audit will call for some of the paid Muster Rolls in each quarter and check them to see that they were properly maintained.

Note 3.—In the case of all other employees specified above, the certificate in the following form should be furnished by the disbursing officer :—

- I. 'Certified that.....skilled employees at the rate of.....and.....unskilled employees at the rate of.....whose pay is being drawn in this bill have been sanctioned by.....with effect from.....to.....or with effect from.....for an indefinite period, in exercise of the powers under.....and that they were actually entertained during the period for which their pay has been drawn in this bill.'
- II. 'Certified that no charges on account of pay of employees which have been left undrawn for more than one year are included in bill.'

Note 4.—Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of State Government Offices should be accompanied by the following certificates signed by the Disbursing Officer :—

'Certified that the amount drawn on account of rents, rates and taxes in Contingent bill No.dated the.....was actually paid to the parties concerned and that—

- (i) no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period the charges were paid ; and

- (ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due :

Provided that in the case of Drawing and Disbursing Officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the imprest amounts held by each of them are much less than the monthly rate of contingent expenditure on rents, rates and taxes, etc., required to be paid by each of them to different parties, the following certificates should be furnished in lieu of the first portion of the certificate prescribed above :—

‘Certified that :—

- (a) the amounts drawn an account of rents, rates and taxes, etc. in the previous Contingent bill No.....dated the..... have been paid to the parties concerned and that ;
- (b) the amounts drawn in this bill will be paid to the parties on realisation’.

Note 5.— The following certificate signed by the Drawing Officer, shall be attached with the Contingent bills which include charges on account of light refreshment at formal meetings and conferences :—

‘Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with terms and conditions laid down by the Government from time to time, and that the prescribed monetary limits have not been exceeded.

7-6. Actual payees receipts duly stamped, where necessary, showing full particulars of the charge should invariably be obtained when making payments of claims against Government. In order to avoid their being used again, all such receipts (whether required to be submitted to the Audit Office or not) should be stamped ‘Cancelled’ by the drawing officers at the time of initialling the entries relating to them in the Contingent Registers.

Note 1. - A payee who has signed a postal money order receipt, need not be required to give a separate receipt, but as it is essential to know on what account the payment was made, the sender of the money order should secure this information by noting in the postal money order receipts, the necessary particulars of the payment after the printed words ‘Received payment of the sum specified above on account of.....’. The payee’s signature on this endorsement will then be all that will be necessary and the postal money order receipt may be treated as a sufficient voucher for the expenditure.

Note 2. - Similarly value payable parcel covers showing the amount paid to the post office may be treated as payee’s ‘Receipt’ provided they are certified to be the Paying Officer and are furnished in addition to the regular invoice or bill of the firm showing details of the items paid for.

Note 3. - Vouchers for feeding expenses of prisoners in transit need not be insisted upon. The Magistrate may accept the acknowledgement of the Officer-in-Charge of escort as a voucher and he may verify the expenditure by questioning the prisoner concerned.

See also Note 1 to rule 2-31.

7-7. In the case of diet and road money of witnesses a Certificate in the following form should be given on the contingent bills :-

‘Certified that diet and road money of witnesses have been paid at the rates fixed under the rules and orders of the High Court’.

IV. Special Rules relating to particular kinds of Contingencies and other Expenditure.

(i) Contract Contingencies

7-8. In respect of contract contingencies, sub-vouchers for more than Rs. 50 should be retained in the office of the disbursing officers, while others should be destroyed or so defaced that they cannot be used again.

7-9. As under the contract system disbursing officers are entirely responsible for the regularity of the expenditure charged against contract grants, it is unnecessary to show the details of expenditure under the head 'Miscellaneous' in contract contingent bills. At the same time it should be understood that the Accountant General is not debarred from calling for details, if for any reason he considers this course advisable in particular cases.

(ii) Countersigned Contingencies

7-10 (a) From the monthly totals of the contingent register Form F. C. 27 (see rule 7-15) the monthly Red Detailed Contingent Bill (hereinafter named as Red D. C. Bill) will, in the case of contingent charges countersigned after payment, be prepared in Form F. C. 26 headed 'not payable at the treasury', and showing the monthly total of each column, with description of each charge requiring explanation. The numbers assigned to the sub-vouchers will be entered in detail against each item. At the foot of the bill will be a memorandum of the number and date of every contingent bill cashed at the treasury and the sub-vouchers included in each. The amount shown in the bill must be agreed with the total of the White D. C. Bills cashed at the treasury during the month. The difference, if any, between the total of a Red D. C. Bill and the register must be adequately explained. The Red D. C. Bill will be signed by the Head of the Office and submitted to the controlling officer with all sub-vouchers above Rs. 10, his signature to the certificate endorsed on the bill taking the place of the smaller ones. See also rule 7-22.

(b) If in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

Note 1.— There are occasions when it is not possible to meet the charges from the permanent advance, or even where this is possible, there is delay in obtaining the payee's receipt, e. g. when the payee happens to reside at a distance and the amount has to be remitted to him. In such cases the particulars of sub-vouchers to follow should invariably be stated in the appropriate space, immediately below the disbursement certificate on the contingent bill form.

Note 2.—The following instructions should be carefully observed in preparing Red D. C. Bills :—

(a) One Red D.C. Bill should be prepared for the amounts drawn on all White D. C. Bills in any one month, and should be headed as appertaining to the month in which payment was actually made from the treasury. Several Red D. C. Bills may, however, be sent to adjust a single White D. C. Bill when in any special circumstances the whole of the amount of the White D. C. Bill cannot be accounted for in one Red D. C. Bill. The multiplication of bills should, however, be avoided.

(b) Charges on account of one major head only should be included in one Red D. C. Bill.

(c) All sub-vouchers for items exceeding Rs. 10 each should be noted with their amounts in column I of the Red D. C. Bill provided for the purposes.

(d) Details of miscellaneous charges or other items should be fully given in the Red D. C. Bill.

(e) The Red D. C. Bill should be submitted by the end of the month following that in which White D. C. Bill is drawn. A certificate to the effect that the monthly Red D. C. Bill for the White D. C. Bill or bills drawn in the month previous to the preceding one has been submitted for the countersignature of the Controlling Officer on.....should be recorded on the White D. C. Bill presented for payment at the treasury. On no account will the Treasury Officer cash a White D. C. Bill without such certificate.

7-11. On receipt of the monthly Red D. C. Bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disbursing officer's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with sub-vouchers. Any disallowances, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the 'Remarks' column of the contingent register, and the amounts shown in the register in the columns affected will be corrected in red ink ;

the countersigning officer will then enter in the register the date of admission under his initials, sign the bill, and despatch it to the Audit Office direct with the vouchers for items in excess of Rs. 100, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1.—The Controlling Officer should pass on to the Accountant General duly countersigned Red D. C. Bills received from the subordinate officers within one month of their receipts.

Note 2.—The term 'items' refers to the items of expenditure and not items of charges, e. g. a charge for Rs. 120 for section writers would not require to be supported by a sub-voucher if the amount is made up of sums paid to several individuals, none of which exceeds Rs. 100.

Note 3.—In the absence of the countersigning officer the examination and countersignature of the bill may be performed by some responsible gazetted Government servants authorised by the countersigning officer.

7-12. In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows :—

That concerning the Red D. C. Bill, will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered, any disallowance will be recorded by each in the column of remarks on the same line with the figure affected.

7-13. After despatch of the Red D. C. Bill to the Audit Office, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered 'Deduct disallowed from bill of.....'

Rs....., and the receipt given being for the net amount only. If, after correspondence the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the treasury by entering after total of the sub-vouchers', "Add amount of disallowance from bill of.....dated.....and allowed as per.....". The receipt would be for the gross amount, and the items would be re-included in the next monthly Red D. C. Bill.

Note 1.—It will be observed that the totals in the disburser's registers are those of amounts drawn, not of those admitted by the countersigning officer but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual amount for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made ; the forward totals will, thus, be correct.

Note 2.—When a countersigning officer receives a Red D. C. Bill with vouchers for sums between Rs. 10 and Rs. 100 missing he should forward the bill to the Accountant General countersigned for the amount which is supported by vouchers and take steps to obtain the missing vouchers. On their receipt he should inform the Accountant General that they have been obtained and that the bill is passed by him for this further amount. The countersigning officer should devise means for watching the receipt of belated vouchers and take whatsoever steps he can to prevent their being unduly delayed. The Accountant General will keep a watch over bills countersigned only in part and bring the matter to the notice of the countersigning officer concerned from time to time.

(iii) Charges Regulated by Scale and Special Contingencies.

7-13-A. Charges regulated by scales and Special Contingencies which require the previous sanction of the superior authority before they can be incurred shall be drawn on White D. C. Bill Form F. C. 29 with full description of charges and accompanied by vouchers above Rs. 100. In the case of Special Contingencies the orders of sanctioning authority must

be quoted ; and when expenditure for which lump sum is granted under a special sanction, is continued over more than one month the second and subsequent months bill shall bear a note of how much has been spent up-to-date under the sanction.

(iv) Fully Vouched Contingencies

7-14. In the case of fully vouched contingencies, sub-vouchers for items not exceeding Rs. 100 should be retained in the office of the drawing officer and those above that limit attached to the contingent bills in support of the charges they represent.

Note.—See also note 1 below rule 7-10 (b), note 2 below rule 7-11 and rule 7-20.

(v) Record of Contingent Expenditure

(i) Contingent Register

7-15. A register of Contingent Expenditure shall be kept in each office, and the initials of the Head of the Office or of a gazetted Government servant to whom this duty has been delegated by him (see rule 7-32 *infra*) shall be entered against the date of payment of each item.

This register will be in Form F. C. 27. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for purpose of control, will be settled by the Accountant General and the controlling authority to suit the conditions of each department and office. As a general rule the most common sub-heads and detailed heads may have separate columns with appropriation noted at the top. The less important and trivial items may be lumped together in one column, when each of the separate item need not be accounted for or watched separately. Any charge falling under any of the separate columns, but requiring explanation may be described in the column headed 'Description' though the amount of it is entered only in its special column ; and the same 'Description' column will serve also for note of the month or period to which any recurring charges (e. g. rent or wages of Pankha pullers etc.) entered in the other column belong.

Note 1.—If more convenient, a separate register may be maintained for each class of contingent charges (see rule 7-3).

1. Recast vide F. D. Notification SRO-169 dated : 24-2-1982.

Note 2.—If during the absence of the Head of the Office of the Government servant to whom this duty has been delegated, the entries have been initialled by a non-gazetted Government servant, the register must be reviewed and the entries reinitialled by the Head of the Office or such gazetted Government servant on return to headquarters.

Note 3.—When any sub-vouchers which should accompany a contingent bill are to follow a note to this effect should invariably be made in the 'Remarks' column of the contingent register in order that the necessity for furnishing these vouchers as early as possible may not be overlooked.

Note 4.—The contingent register maintained under this rule gives full information in respect of contingent charges. It is, therefore, not necessary to prepare and preserve office copies of contingent bills.

7-16. As each payment is made, entries must be made in the contingent register of the date of payment, name of payees, and the number of sub-vouchers in the three columns to the left, and the amount in the proper column ; and, in the case of any charge requiring explanation the initials of the Government servant incurring it shall be taken against the description.

Note .—Regarding the entries to be made in the final columns, see rule 7-12.

7-17. To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the budget appropriation for it a progressive total of all the columns must be made monthly, immediately after the monthly total so as to include all payments under each head, as also charges adjusted by book transfer (see rule 7-30) from the commencement of the year up to the end of the last expired month.

The charges relating to two or more major heads are not to be shown in one register nor included in one bill. But expenses which are

shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case, the joint grant may be entered in one register only for the purposes of control, the account of an adjustment being left to the Accountant General.

(ii) Bills for Contingent Charges

7-18. (i) When it is considered necessary to draw money from the treasury for contingent expenditure of which vouchers cannot be readily obtained before payment, money for the contingent expenditure may be drawn on a White D. C. Bill (Form F. C. 28) showing in as clear a detail as possible the expenditure to be incurred.

(ii) When, however, it becomes necessary to draw money for contingent expenditure to recoup the permanent advance or when a transfer of charge takes place during the course of the month or in any case at the end of the month a red ink line shall be ruled across the page of the contingent register (Form F. C. 27) the several columns added up and several totals posted in separate bill for each class of contingent expenditure. The Head of the Office or the Officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated and numbered and presented for payment at the treasury.

(iii) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that in cases of expenditure requiring explanation, full details of the charges must be entered in the bill, except when they are given in the sub-vouchers sent to the Accountant General.

Note.—When the permanent advance is running short a demand may be presented in excess of the balance ; this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

7-19. (i) Subject to any orders or instructions issued by the Government in this behalf, a contingent bill for payment to suppliers, etc. which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases, where the disbursing officer is authorised to incur expenditure by drawing cheques on the treasury.

(ii) Whenever under the provisions of this rule a contingent bill is endorsed to a private party, the drawing officer shall issue an advice to the treasury officer concerned, giving full particulars of the bill. The item must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(iii) An endorsement of a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

Note.—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

¹(iv) Notwithstanding anything contained in this rule, the system of endorsing contingent bills to private parties shall be dispensed with. Bills up to Rs. 1000/- shall be drawn and disbursed in cash by the Departmental Officers. Bills above Rs. 1000/- be paid by the drawing and disbursing officer through Bank Drafts at the expense of the payee. The Bank Drafts shall be obtained from the Jammu and Kashmir Bank only, being bankers to the Government and dealing with cash of all the Treasuries.

7-20. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the hand-writing of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

1. Inserted vide F. D. Notification SRO-556 dated : 17-12-1987.

7-21. All charges actually incurred must be paid and drawn at once and under no circumstances may they be allowed to stand over to be paid from the grant of another year. Money must never be drawn unless it is wanted for immediate disbursement. The drawal of the whole or part of the budgeted grant in a lump sum or otherwise in anticipation of demands for expenditure likely to be spread over some months or not to be incurred till after some weeks have passed, or to prevent lapse of budget grants is strictly prohibited and must be avoided as the most frequent source of fraud and losses and protracted correspondence about adjustments.

7-22. Any unexpended balance of money drawn on a White D. C. Bill must be refunded into the treasury on a simple Arzirsal (Form F. C. 2) quoting the date and amount of the White D. C. Bill on which it was drawn. Money should be refunded in this way as soon as it is found that the expenditure must be postponed or is unnecessary, e. g., an officer is allotted Rs.250/- for repair to building. He draws Rs. 100 on white D. C. Bill and buys material for Rs. 50 and spends Rs.25 on labour when snow falls and stops the work. The unspent balance of Rs. 25 should at once be refunded in cash unless it can be spent simultaneously on some other sanctioned object. The balance of Rs.175/- can be drawn later when the season allows the work to be recommenced.

In such a case it would be irregular :—

(a) To draw the whole amount of Rs. 250 at once because it could not all be spent within a short time.

(b) To retain the unspent balance of Rs. 25 in hand till the work is recommenced.

7-23. The practice of giving lump advances to contractors and others is very undesirable and should be stopped ; prompt payment for the completed work or for as much as has been completed is ordinarily quite sufficient to secure satisfactory work for State requirements.

7-24. The amount and date of each White D. C. Bill drawn must be recorded clearly on pages set apart for the purpose in the contingent register to guide the disbursing officer in finally and fully adjusting each one in proper time. Amounts unspent and refunded in cash must be entered on the expenditure side, quoting number and date of the treasury receipt, to balance the account for each White D. C. Bill.

(vi) Preservation, Cancellation and Destruction of Sub-Vouchers

7-25. The following rules for the prevention of the fraudulent use of sub-vouchers should be observed by all Drawing and Disbursing officers in the matter of cancellation and destruction of sub-vouchers :—

(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of 3 years. This will generally apply to sub-vouchers between Rs. 10 and Rs. 100 which are to be preserved till these are audited by the outside Audit Department of the Accountant General's Office and inspected by Accounts Organisation of the Finance Department.

²(ii) Every sub-voucher whether it is retained in the office by the drawing officer or is sent to the audit office or to the Controlling Officer shall be cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled and dated by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed.

³[(iii) Deleted].

(iv) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the controlling officer, the drawing officer should after personal check certify on the bill that sub-vouchers other than those attached to the bill have been so defaced mutilated or destroyed that they cannot be used again. Destruction of vouchers in any case is subject to the provisions of sub-rule (i) above.³[Deleted].

1. Recast vide F. D. Notification SRO-169 dated : 24-2-1982.

2. Recast vide F. D. Notification SRO 399 dated : 9-9-1981.

3. Deleted vide F. D. Notification SRO 399 dated : 9-9-1981.

Note :—¹[Deleted].

(vii) Permanent Advance

7-26. Permanent advance may be granted to officers who may have to make payments before they can place themselves in funds by drawing on the treasury. They are subject to the following rules :—

- ²(i) The amount of the advance will be fixed by the Finance Department.
- (ii) (a) As these advances involve the permanent retention of money outside the treasury they must not be larger than what is absolutely essential.
- (b) The advance should be based on the average monthly contingent expenditure of the office for the preceding twelve months.
- (c) Normally it should be assumed that the advance would be recouped at least twice a month, so that amount sanctioned should not exceed half the amount of the average monthly contingent expenditure.
- (d) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums, he should spare a small portion of his own advance for their use rather than apply for separate advances for them, taking acknowledgements from them in the same way, as he himself furnishes acknowledgements to the Accountant General and retaining them in his office.
- (e) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds though it is seldom that they will be needed for other, than contingent charges ; thus, if an inferior servant is required

1. Deleted vide F. D. Notification SRO-399 dated : 9-9-1981.

2. Recast vide F.D. Notification SRO-686 dated : 15-10-1976 with Corrigendum No. A/80 (63)-1351 dated : 24-9-1979.

to travel to a distant place his fare must sometimes necessarily be advanced from this amount.

- (f) The holder of a permanent advance is responsible for the safe custody of the money placed in his hands ; and he must at all times be ready to account for the total amount of the money.
- ¹(g) In the case of transfer of charge and yearly on 15th April, each officer, in whose favour the permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for by himself as on 31st March preceding, to the authority which sanctioned the permanent advance and to the Accountant General. The sanctioning authority will maintain suitable record to watch receipt of such acknowledgements.
- (h) In respect of a newly created office in which case monthly average expenditure cannot possibly be known, permanent advance may be sanctioned on adhoc basis for one year subject to its regularisation after that period. At the time of regularisation the average expenditure of the office for the period of preceding year will be checked and the adhoc amount increased or reduced, as may be required under the prescribed norms. The amount of adhoc advance in such cases will be as under :—

(i) Officers up to Tehsil Level	...	Rs.	50.00
(ii) Officers at District Level	...	Rs.	150.00
(iii) Officers at Divisional Level	...	Rs.	200.00
(iv) Officers at State Level	...	Rs.	300.00

Adhoc advance will be sanctioned by the Finance Department and will be valid only for one year from the date of establishment of the newly created office.

(i) Applications for the revision of a permanent advance must be submitted to the Finance Department by the subordinate offices, through their Head of Department and by the latter through the Administrative Department. These should be accompanied by a statement showing month

1. Recast vide F.D. Notification SRO-344 dated : 27-7-1984

by month for the preceding twelve months and amount of the contingent expenditure incurred with classified details of items of expenditure.

7-27. When contingent expenditure is met from the permanent advance, and a White D. C. Bill is to be drawn to recoup the advance, the Contingent Register must be totalled and the amount drawn on the bill entered in red ink, so that (added to the balance in hand) the total amount of the permanent advance may be made up by the recouping bill.

7-28. Practices which lead the advances of money from permanent advance for which final vouchers cannot at once be obtained, and which, therefore, cannot be promptly recouped on a fully vouched bills, are irregular and must be avoided.

(viii) Inspecting Officer's Bills

7-29. An inspecting officer who is not authorised to take advances on account of office contingent charges should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries White D. C. Bills, in the ordinary form. In the case of countersigned contingent charges, one Red D. C. Bill may adjust money drawn at more than one treasury, details of places of payment of the several encashed bills, as well as their dates and amounts being noted at foot of the bill. But the amounts drawn must be taken as final payments and not as advances.

(ix) Inter Departmental Transfers

7-30. In the case of work done by a Government factory [(such as Jail or Workshop as also in other cases in which inter-departmental adjustments are permissible (see Appendix 3)] the officer incharge shall, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done and forward it in triplicate to the officer served who, on approving the invoice, will countersign all and return one copy to the supplying officer, another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly

bill, he must post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree the forward total with that shown in the statement of account of his contingent bills. In the register of the countersigning officer, where such a register is kept, the amount of such a bill must in like manner be separately entered. Such invoice shall never be retained by the countersigning officer.

(x) Responsibility of the Drawing Officer

7-31. The responsibility of drawing officers is determined by the provisions of rule 2-48. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are carefully observed and that in the case of contract contingencies, the expenditure does not cause any excess over the amount fixed therefor. He is also to see that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded.

7-32. Where there is more than one gazetted Government servant attached to an office, the Head of the Office may delegate to a gazetted Government servant subordinate to him the immediate responsibility for the supervision of the contingent bills and registers and checking and cancelling the vouchers. The delegation of powers will not, however, relieve the Head of the Office of the responsibility of seeing that the grants placed at his disposal are disbursed in a proper manner and under due authority.

The control of expenditure rests chiefly on him and it is important that he should make use of the authority delegated with due caution.

Note.—The disbursing officers are responsible for checking expenditure in cases where an annual limit is imposed on their spending powers. In such cases the disbursing officer should furnish a certificate either on the bill itself or separately, whenever such a charge is sanctioned or incurred, that the total charges so far incurred during the year do not exceed the prescribed limit.

(xi) Responsibility of Controlling Officers

7-33. (a) The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity, and are at fair and reasonable rates ; that previous sanction for any item requiring it, is attached, that the requisite vouchers are all received and are in order ; and that the calculations are correct ; and specially that the grants have not been exceeded, or are not likely to be exceeded and that the Audit Office has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

(b) It should however, be remembered that the appropriation under any unit of appropriation may be intended to cover expenditure on a number of distinct and individually important objects or classes of expenditure e. g. 'purchase and repairs of bicycles' and 'Stationery local purchases', 'Hot and cold weather charges', 'Office expenses', etc. A controlling officer cannot control the expenditure under such a unit effectively nor will he be in a position to forecast the future needs with accuracy unless the more important details or items grouped under the unit are individually controlled and this is particularly true in the case of charges like contingencies which are fluctuating and not fixed . Further, as contingent expenditure may ordinarily be incurred within an allotment without higher sanction, viz, countersignature, and as it is only in certain specified cases that a higher sanction, viz, countersignature, scales of expenditure etc, have been prescribed, there are no means of seeing, in the majority of cases, that the expenditure is necessary, is economical and so on. It, therefore, follows that one effective way by which waste can be kept down is to regulate the important individual details under a unit by distributing the appropriation among each of them, the less important items being lumped together. The spending officers should be required to confine expenditure to this distribution.

(c) The Contingent Register prescribed in rule 7-15 is designed, among others, for this purpose and affords the means by which expenditure on important items of details under any unit can be separately watched. A controlling officer should arrange to get monthly statements of progressive expenditure compared with allotments under the details or items for which a specific appropriation or allotment has been made by him. If the

expenditure is progressing too rapidly, he should instruct the disbursing officers to curtail it to the extent necessary.

(d) The duty of controlling expenditure under the details subordinate to a unit of appropriation rests entirely on departmental officers.

(e) In the case of contingent charges which are subject to countersignature, the countersigning or the controlling officer, besides exercising the checks described above is in a position to scrutinise the charges in further details and should see that the charges in the detailed bills are necessary and economical ; that prior sanction for any item **wherever** necessary is attached ; that the requisite vouchers are all received and are in order and that the calculations are correct.

(f) As regards contingent charges which do not come up for countersignature, the controlling officer should, besides exercising the control contemplated in sub-paragraphs (a) to (d) above, scrutinise, during local inspections the Contingent Registers maintained in the offices under his control and satisfy himself generally, as regards the necessity for the correctness of rates, competency of sanction, etc.

(xii) Special Rules relating to certain Types of Contingencies

7-34. This part contains special orders relating to certain item of contingent expenditure. The special powers delegated to the various classes of officers to incur such expenditure are given in the J&K Book of Financial Powers.

1. Advertisements

7-35. (a) Except where otherwise provided by any general or special order of Government in the Information Department in any particular case, the Information Office of the Government will be the Central Office for the issue of all official advertisements and it will secure standing contracts for advertisements space in the various newspapers approved by Government from time to time.

(b) The Head of Departments, Secretaries to Government and all other officers desiring to have official advertisements published, will send their advertisements to the Director of Information or any other officer of his Department nominated by him in this behalf.

(c) No payment should be made direct to the papers on account of advertisements published in them except on bills certified by the officer concerned of the Information Department. Such bills should be supported by the newspapers cuttings containing the advertisement.

¹Exception I.—The Public Service Commission may get advertisements in newspapers outside the State published and paid for directly without a reference to the Information Department.

²Exception II.—The Director, Institute of Medical Sciences may release advertisements to the Press directly without routing through the agency of Director Information Department.

2. Allowances to Jurors or Assessors

7-36. This is regulated by rule 14, Chapter XXI of the General Criminal Rules for the guidance of Courts, according to which a fee up to Rs.8 per diem each is allowed to assessors for attending Courts in session cases by debit to 2014-Administration of Justice, Civil and Sessions Courts—Other Charges—Witness Expenses.¹ Provided that where the trial is likely to last for more than three months, the Government may enhance the amount of subsistence allowance to a sum not exceeding rupees twelve per diem. A payment made by a Court should be supported by a certificate attached to the contingent bill, that it is in accordance with the scales and conditions prescribed in the rules and orders of the High Court.

Note.—The enhanced rate up to Rs. 12 per diem will be allowed from the commencement of the trial subject to orders of the Government in each case.

1. Inserted vide F. D. Notification SRO-519 dated : 27-12-1965.

2. Inserted vide F. D. Notification SRO-406 dated : 28-7-1979.

3. Anti-Rabic Treatment

7-37. For rules relating to anti-rabic treatment see Appendix (4) of this Code.

4. Bicycles

7-38. Bicycles for use in Government offices will be purchased from the dealers approved by Government in the Stationery and Supplies Department which will also lay down the particular make or makes of the bicycles to be purchased during a particular period and the life period for each such type of bicycle. The payment should be made to the approved dealer only after getting the bicycle examined by the Stationery and Printing Department with the approved sample stocked there and after getting the firm's bill verified by that Department.

The Head of an Office may have a bicycle supplied to his office, repaired locally or at the nearest repairing centre. If repairs required to the frame of a bicycle including transit charges would cost so much that in his opinion it would be more economical to purchase a new bicycle, he should immediately take steps for its condemnation with the sanction of Government in the Stationery and Printing Department. The purchase of a fresh bicycle should also be made from an approved dealer.

5. Camp Equipment

7-39. Departments in which the Executive Officers have to tour in out of the way places where there are no means of shelter such as rest house and dak bungalows, should make their own arrangements for supply of tent equipment. Government in the Department concerned will specify the officers entitled to camp equipment and the scale for each. No camp equipment shall be issued for tours in illaqs where rest houses and dak bungalows or similar other accommodation is available for shelter.

6. Carpets

7-40. Carpets can only be purchased with the sanction of the Government for use in the offices or residences of Ministers, Deputy Ministers, Presiding Officers and High Government Officials only but purchase of costly woollen carpets should be allowed only in very rare and exceptional cases.

7. Conveyance Hire to Non-Gazetted or Inferior Government Servants

7-41. For rules under this head see explanation under article 331 Jammu and Kashmir Civil Service Regulations.

8. Dak—Carriage of

7-42. (a) (1) It is irregular to send dak regularly through an agency other than the post office. There is, however, no objection to (i) sending of individual urgent communications from one place to another by special messenger, and (ii) sending letters by orderlies from one office to another in the same station.

(2) When office dak is sent to an office in another station of at a considerable distance in the same station through an orderly or messenger instead of by post, charges on account of conveyance if any, may be paid and charged to the contingent grant of the office concerned, provided the head of office certifies that the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used.

(3) Where office dak is carried by a special messenger, transmission of summons and letters addressed to various persons for delivery, in bags containing office files is inadmissible.

(b) In offices where special means of conveyance such as motor cycles or scooters are provided for carrying of urgent and important dak, the use of the conveyance will be made on really urgent occasions and in the most economical manner, proper record being maintained of the dak delivered through the motor cycle orderly and proper account being kept of the maintenance and running charges of the conveyance.

9. Decoration of Government Buildings

7-43. Expenditure incurred from State revenues on the decoration of Government buildings, etc., on ceremonial occasions and the like, as for instance on the visit of a distinguished personage, Independence Day, Republic Day, may be charged to the contingent grant of the office incurring it.

10. Electric Installations.

7-44. State P. W. residential buildings will be wired at the cost of P. W. D. and the fittings treated as part and parcel of furniture. Recoveries on account of rental of fittings will be made by the P. W. D. along with the sanctioned rent of the building at 15% of the capital cost of the fittings in the case of buildings let out to private individuals and at 8% of the aforesaid cost for those occupied by Government servants other than those enjoying the concession of a rent-free house (see article 55-B Jammu and Kashmir Civil Service Regulations). All charges for the renewals, repairs of fair, wear and tear and additions will also be borne by P. W. D.

Note 1.—The right of purchase conferred by rule 24 of the Jammu and Kashmir Electricity Rules S. 1995 does not apply to installations in State residential buildings.

Note 2.—Non-residential buildings are wired with the sanction of Government in the Department concerned.

11. Freight and Demurrage.

7-45. The sanction of competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the articles including freight is within the sanctioning power of the authority that sanctions the purchase.

Charges for demurrage should not ordinarily arise. If in any case the Head of the Department is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs.50 in each case.

12. Furniture

7-46. (1) Furniture for Government Offices or Institutions will be purchased only with the sanction of competent authority and subject to the rules laid down in Chapter VIII (Stores). It will be the duty of the Head of the Department to see that no extra furniture than is absolutely necessary in an office or institution under his control is purchased and that no furniture is utilised by any Government servant for his private use. Government may lay down the scales, design and quality of furniture for the various officers or classes of officers and subordinate staff, generally

or in a particular case, in respect of articles like tables, chairs, screens, dressing almirahs, durries, clocks and time-pieces, electric heaters and table-fans etc., and no deviation from such scales will be made except with the sanction of the Head of the Department who will accord his sanction on the merits of each case and when the necessity for such extra articles is established.

(2) Every new building constructed by the Public Works Department is (if estimated for) provided by that Department with fixture including, when necessary, record racks, shelves, fans or Pankhas etc., but the repairs of these fixture, except in the general repair of the building, are not chargeable to the Public Works grant. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture where supplied by the Public Works Department for new office buildings under the orders of the competent authority will be similarly charged.

(3) (a) The Chief Secretary to Government or such other officer as may be specified in this behalf by the Government will be responsible to stock, purchase, issue and execute repairs, to the furniture articles of the various branches of the Civil Secretariat of the Government. This responsibility will be discharged through the Estates Officer who is directly incharge of Central Furniture Stores. The stocks of the Secretariat already transferred to the Estates Officers by the various branches of the Secretariat will be entered and recorded in a register to show the articles so received and their disposal and other necessary details.

(b) The Central Furniture Stores will also arrange furniture for such offices located in the old and new Secretariat premises or even outside those premises as may be specified by Government in this behalf and it will be laid down in the order whether the purchase and issue of such articles will be done by the Central Furniture Stores in the same manner as that for the Civil Secretariat or whether such offices will make payments for the furniture so supplied to them and any repairs thereto, in which case the Central Furniture Stores will have the same role as that of a private supplier.

(c) The Estates Officer, as incharge Central Furniture Stores will maintain a proper and complete record of the articles purchased for the

stores or manufactured therein and their issue, disposal etc.

(4) In the case of the Civil Secretariat and offices for which the purchase and issue of and repairs to furniture is centralised in the Central Furniture Stores, the Head of the office concerned cannot incur any expenditure for such purchases or repairs and any such expenditure incurred will be treated as unauthorised.

Note.—The Chief Secretary to Government will be the Head of the Department for the Central Furniture Stores.

13. Government Gazette—Subscription to

7-47. (i) Subscription to Government Gazette by Offices and Institutions can only be made with the sanction of Government in the Administrative Department concerned where such sanction has been given fresh sanction for continuing contributions from year to year will not be necessary.

(ii) The following procedure should be followed in subscribing to and making payments for the Gazette :—

(1) The Government Gazette will be supplied to all Government Offices and private subscribers alike against payment ;

(2) The annual subscription for one copy of the Government Gazette will be Rs. 63 (including binding but excluding postage charges);

(3) The Gazette will be printed and priced by parts in the manner detailed in the Annexure A to this Chapter which also gives the price schedule and the subscribers will have option to subscribe to the Government Gazette as a whole or by parts ;

(4) Government offices subscribing to the Government Gazette will pay their annual subscription out of their office contingent grants and maintain a proper record of the receipt and disposal of Gazettes in the Register of Gazettes—Form F. C. 44.

(iii) The expenditure on the printing of the Government Gazette will be met from the funds provided for the purpose in the Stationery and Printing Department and the receipts realised by way of subscription should be credited to the account head 0058 Stationery and Printing, Sale of Gazette and other Government publications'.

14. Jeeps and Vehicles

7-48. Rules regulating the use of jeeps and vehicles by Government servants in different departments of the State are regulated by the orders of the Government passed in this behalf from time to time (see rule 18-23 and Appendix 13).

15. Medical Officer Fees etc.

7-49. Medical Officers may, for post mortem and medicolegal examinations be allowed fees as below irrespective of whether or not they are required to give evidence in a Court in connection with such examination. Such fees are admissible only in cases in which the State is not a party but are referred to for such examination by the Police or a Court at the request of a party and are payable by such party at the following rates. When the examination is conducted by the Medical Officer during the time which would otherwise be employed in the service of the Government, or when any such examination is conducted by him beyond the hours of his duty in a Government hospital, or laboratory, the total fee should first be paid into the Government Treasury, but the authority having power to sanction the appointment may grant to the Medical Officer concerned such portion of the fee realised as it may deem suitable, provided that the fee credited to the Government shall not be less than 60% of the amount realised. The share of the Medical Officer will be subsequently drawn on a refund bill :—

Superintendent Civil Hospitals, District
Medical Officers and Medical Officers
of like rank

...Rs. 50 per examination.

Assistant Surgeons

...Rs. 16 per examination.

Provided that when such Medical Officer is subsequently required to give evidence in a Court of Law stationed at the headquarters of the Medical Officer in connection with any such examination he or she shall not be entitled to any remuneration in addition to the fee mentioned above. If he is required to proceed more than 13 K.Ms. beyond the limits of his station travelling allowance, if any, admissible under note 3 to article 358 Jammu and Kashmir Civil Service Regulations should be paid.

16. Postage and Telegrams

7-50. (I) (a) Payments for postal commission on money orders and value payable parcels can be passed as ordinary contingent charges, unless, in any case, the Accountant General considers sanction of the Government necessary.

(b) No charges shall be entered in any contingent bill for any postage stamps required for letters or other articles to be sent to foreign countries other than British possessions. Receipt from the post office will not be necessary for the service postage stamps used. A proper receipt should, however, always be obtained from the treasury for the service postage stamps which are purchased.

Note.—See also rule 2-56 of this Code.

(c) Whenever the cost of an establishment is divided between two heads, the charges for service postage stamp, shall be divided in the same proportion.

Telegram Charges

(II) (a) 'State telegrams should be booked at combined offices (offices which do postal as well as telegraph business) or at a Departmental Telegraph Office (offices which do not do postal work) and the telegraph charges paid in cash. State Government offices may, if they so desire for convenience sake, open credit accounts with the Central Telegraph Office or such other combined offices which are authorised in this behalf by the posts and Telegraphs Department. Under this system the telegrams can be handed in without any pre-payment and accounts adjusted with the telegraph office of the combined offices as the case may be on preferring the bills by the later fortnightly.

Confirmatory copies of phonograms when forwarded by the Posts and Telegraphs Department along with their charges due on them shall be paid in cash except at stations where such charges are collected through Trunk call bills.

(b) The following accounting procedure in respect of cash payment of telegraph charges should be adopted :—

(i) The Office Nazir or the Cashier, as the case may be, will advance on proper receipt out of the permanent advance money with him, such an amount to the despatcher as may be necessary for a week's needs for such cash payments. The despatcher will maintain in the register Form F. C. 29 a proper account of cash payments made by him for telegrams issued, close the same at the end of each week or earlier, if so necessary and get the advance recouped from the Office Nazir/Cashier after the register is checked carefully, as in case of other cash vouchers by a responsible officer not below the rank of an Office Superintendent/Head Clerk, with the receipt furnished by the Posts and Telegraphs Department.

(ii) The Office Nazir/Cashier will record such cash payments in the contingent register under the column meant for sub-head 'Postage and Telegraphs', as also in the cash book when he will enter cash book item No. in column 7 of the register with the despatcher Form F. C. 29. He will then number the vouchers as in case of other cash vouchers.

(iii) The procedure for reimbursement of such charges from the treasuries will be the same as is laid down in section V of this Chapter (rules 7-15 to 7-25).

¹(iv) The accounting procedure as indicated above shall also apply to such offices as open, credit accounts referred to above except that no cash shall be advanced to the office despatcher. In such cases the register will be maintained by the despatcher and after receipt of the bills from the Central Telegraph Office or the combined offices as the case may be, these shall be verified with the entries in the register and the telegram receipts and payment made in usual course by drawing the amount on contingent bills debiting the same to sub-head "Postage and Telegraphs".

1. Inserted vide F. D. Notification SRO-162 dated : 14-4-1966.

(v) As there is every apprehension of fraudulent use of these cash receipts any time, the drawing and disbursing officers should be careful to see that these vouchers are, as in the case of all other vouchers below Rs. 10 entered in a separate register maintained for the purpose, and the words "Destroyed by me" recorded by him in the register below such vouchers, every time he signs a bill in which such transaction appear. He will simultaneously destroy or deface the vouchers in a manner that they cannot be used again.

(c) State messages may be classed as 'express' or 'ordinary' at the discretion of the sender. The following general principles are prescribed for the guidance of Government servants, who should also bear in mind the necessity for keeping expenditure on telegrams as low as possible :—

(i) A telegram should not be sent where a letter would serve the same purpose equally well.

(ii) State telegrams should, as a rule, be sent in the 'ordinary' class.

(iii) Messages should be classed as 'express' only in cases of great emergency and in cases where the despatching Government servant knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(d) State telegrams should, except when extreme precession is important, be expressed in as few words as possible ; and mere auxiliary or connective words which can obviously be filled in by the receiver should be omitted.

(e) Books of telegram form required for official use may be obtained on payment from any principal telegraph office.

(f) Foreign State telegrams can be issued only by Government servants who have been specially authorised to do so. A list of such Government servants is given in the Indian Telegraph Guide.

(g) If a Government servant not entitled to send a Foreign State telegram finds it necessary in the interests of the public service to do so, he should send the message through some higher authority empowered to issue such telegrams.

17. Printing

7-51. No Government printing work should be entrusted to private presses unless the Government presses express their inability to undertake the work concerned. A certificate to this effect shall be obtained by the officer concerned from the Head of the Stationery and Printing Department before the work is got executed through a private press and after obtaining competitive rates as a result of invitation of tenders. The certificate of the Head of the Stationery and Printing Department shall be attached to the bill for payment of the cost of printing of the work at a private press.

This rule may, however, be relaxed in any particular case by Government in the Printing Department where it is satisfied that the material to be printed is of such a character as cannot be properly printed at a Government Press or its printing at a private press will be conducive to more efficiency and promptness. Such permission may, for example, be given in case of Offices and Institutions located outside the State or in the case of big Industrial and Commercial concerns, where quality and speed are very essential from the point of view of the efficiency of such concerns.

Note 1.—The Principals of Government Colleges are authorised to get the House Examination Papers printed at presses outside the State.

Note 2.—The Assistant Director Research and Publication may assign printing and binding work to private presses and binders only in case :—

- (i) Government presses cannot undertake execution of this work ; or
- (ii) they cannot guarantee timely delivery ; or
- (iii) the rates charged by them are higher than those of private presses.

In cases in which the work is entrusted to private presses, the rates determined and obtained on the basis of competitive tenders will be approved by the Director of Education, in consultation with the Head of the Stationery and Printing Department.

¹*Note 3.*—Secretary State Board of Technical Education shall be competent to undertake the printing of question papers from any press outside or inside the State ²(xxxxxxx) without inviting tenders.

This shall be deemed to have come into effect retrospectively from the date of creation of the Board.]

³*Note 4.*—The Chairman of the Public Service Commission, or any other member or the Secretary nominated by him may get question papers, for different examinations (conducted by the Commission) printed without calling for tenders.

18. Publications

7-52. (1) Supply of copies of proceed official publications of the Central Government to the State Government and *vice versa* ;

(i) ⁴ Unless otherwise provided in these rules State Government publications shall be supplied to the Government of India and their publications obtained through the Secretary to Government, General Department (Pol. Section) at a 25% discount by book debit instead of cash payment on reciprocal basis. On the same reciprocal basis no debit will be raised, by either Government if the amount of a single book debit voucher does not exceed Re. 0. 25 P. This arrangement shall not, however, apply to those publications for which an annual subscription is fixed or when a fixed deposit is entertained annually.

⁴*Exception.*—State Government Publications shall be supplied to the A. G. J & K free of cost according to his actual requirements.

1 Inserted vide F. D. Notification SRO-235 dated : 18-5-1970.

2 Deleted vide F. D. Notification SRO-178 dated : 12-5-1971.

3 Inserted vide F. D. Notification SRO-523 dated : 6-10-1980.

4 Inserted vide F. D. Notification SRO-238 dated : 30-5-1966.

(ii) The following further procedure shall be adopted in obtaining Government of India publications :—

(a) Supply shall be made by the Manager of Publications, Government of India Publications Branch, Civil Lines, Delhi, on indents from officers of the State Government received by him through the Secretary to Government, General Department (Political Section) who will be the Co-ordinating Authority for indenting of Government of India publications.

(b) All indents in the form given below should be passed on through the Secretary to Government, General Department, viz., the Co-ordinating Authority, to the Manager of Publications, Indents which are not received through that authority shall not be complied with.

(c) Every indent shall state prominently :—

'To be supplied on Book Debit'

Form of Indent for Publications

(N. B.—This space is reserved for use by the Publications Branch).

Department against whose Monetary
allotment the cost is debitable.....

Account No.....

Station.....Indent No.Dated.....

To
The Manager of Publications,
Civil Lines, Delhi- 6.

(Through.....)

Sir,

Please arrange for the supply of the priced publications noted
on the reverse to.. ..

(a) The charges may be debited against the monetary allotment of this Ministry Department.

or

*(b) Necessary debit may be raised against this Ministry/Department by book adjustment through the.....(name of Accounts Officer) under the head :—

Yours faithfully.

(d) A Book Debit voucher in duplicate specimen overleaf shall accompany each supply. One copy of the voucher duly accepted, shall be sent to the Accountant General. The adjustments shall be carried out by the Manager of Publications through the pay and Accounts Officer, Ministry of Works, Housing and Supply, New Delhi, with the Accountant General.

*For paying departments only.

(e) Central Government Publications indented for by the State Government may, if unused and in good condition, be returned to the Central Publication Branch which will give credit for their value.

(f) In respect of recurring publications, new requisitions for the supply of such publications, which is considered desirable to continue, shall be forwarded by the Indenting Government servant direct or through the Co-ordinating Authority, as the case may be, so as to enable the Publication Department to consider whether any restrictions in the number of publications is necessary.

(g) Only Class I Officers are authorised to purchase non-recurring publications of the Central Government for official use on a commission of 25 per cent where allowed. Payment for all such publications will be made by book adjustment by debit to the concerned grants of the respective departments.

(iii) Supply of Survey of India Maps.

(a) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General.

(b) Indents for these maps should after countersignature by the Head of the Department concerned, be sent to the Map Record and issue Office, Survey of India, Calcutta, direct and the cost of the maps charged to the contingent grant of the indenting officer.

II. Non-Official Publications.—(a) Books and newspapers or other periodical publications whether published in or out of India shall not be purchased, or subscribed for, at the public expense by any Government servant without the previous sanction of the competent authority.

Note 1.—Inspector General of Police can subscribe to two copies of appropriate newspapers.

Note 2.—District Magistrates Jammu and Kashmir can also be supplied appropriate newspapers with the approval of the Inspector General of Police.

(b) The Government, all Heads of Departments and all Government servants to whom the power to purchase books and newspapers or other publications has been delegated should make their own arrangements direct with agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of Government servants subordinate to them. The purchase of publications published in Europe should, if they are not available from the Indian Branches, if any, of the publishing firms, be made through the High Commissioner for India as far as possible, as this will lead to substantial economy.

(c) Officers to whom such powers are delegated may make advance payments of subscriptions, for the purchase of magazines and periodicals on a long term basis, either because of the rebate available on such purchases or for other administrative reasons.

(d) In cases where such advance payments are made it should be ensured that the payees are reputable individuals/concerns and that there is no risk of any loss to Government. No special agreement need however, be entered into, if in the judgement of the administrative authorities, the formality of executing an agreement is not necessary.

19. REMITTANCE OF MONEY FOR STATE REQUIREMENTS/REQUIREMENTS WITHIN AND OUTSIDE THE STATE

(i) Outside India

7-53. (a) Payments outside India will be made as under :—

(i) For imports of supplies and stores by direct order from private firms and individuals in the United Kingdom and United States of America payments will be arranged through the Accountant General. The office desiring to make such a payment shall as soon as all the checks necessary in connection with the receipt, inspection and verification of the articles have been applied, forward the firm's bill in original to the Accountant General for audit and payment duly

supported with necessary documents, e. g., sanctions obtained from the Government of India, Ministry of Finance, Department of Economic Affairs in respect of foreign exchange import licence etc.

(ii) Payments for direct purchases made in a foreign country other than U. K. and U. S. A. may be made direct to the suppliers by the purchasing agency (not below the rank of a Head of Department) by means of establishment of letters of credit through State Bank of India.

(iii) Whenever purchases are made from countries where Indian Missions exist the advice of the Head of the Mission should be obtained and as far as possible negotiations for contracts conducted through him.

(iv) In case of payments made through Indian Missions abroad instructions contained in Government of India, Ministry of External Affairs, O. M. dated : 20-1-1959 as contained in Annexure B to this Chapter, should be followed.

(ii) In India outside the State

(b) Payments outside the State but within India exceeding Rs.100 in each case will be made by departmental officers through their respective Heads of the Departments to whom they will forward White D. C. Bill/Cheques, which will include the bank commission too payable at places where the Heads of Departments are headquartered, duly complete in all respects. Drawing Officers headquartered in Muffasils or at places other than the headquarters of the Head of the Department will prepare white D. C. Bills/Cheques and present them at their headquarter treasury and obtain Hundies on Srinagar/Jammu Treasury where the headquarter of the Head of the Department may be and forward these to their Heads of Departments. While forwarding the white D. C. Bills/Cheques/Hundies to their Heads of Departments, the departmental officers shall take care to communicate full particulars of payments and the payees to whom the remittance is to be made, and indicate the amounts representing the bank commission and the amount of demand draft distinctly.

The Heads of the Departments will encash the bills/cheques/hundies and purchase demand drafts from the State Bank of India, Srinagar/Jammu in favour of the persons or the firms concerned and forward these to the respective payees under intimation to the concerned departmental officer, making it obligatory upon the payees to forward their receipts direct to the departmental officers under intimation to the Head of the Department.

Note 1.—These rules will apply to all Civil, Forest and P. W. Offices and charges incurred by any officer on remittance of money in contravention of the above rules will be disallowed by the Accountant General.

Note 2.—The rates of commission which the State Bank will charge will be notified by the Accountant General from time to time.

Note 3.—These instructions will apply equally to the Heads of Departments when such payments are made by them.

Note 4.—Payments of sums up to Rs. 100 within India may be made direct by departmental officers either by money order or by bank drafts or any other convenient means.

(iii) Within the State

For remittance of money within the State see rules 15-5 and 15-6 of Chapter 15.

20. REWARDS

7-54. (a) For rules relating to the grant of rewards to Government servants of various departments and to persons unconnected with Public Service, see Appendix (5) of this Code, and Chapters 4-4 and 5 of Jammu and Kashmir Book of Financial Powers.

(b) Rewards, not provided for in the said Appendix may be granted by the competent authority in such cases, to such extent and subject to such conditions, as may be prescribed for any particular class of reward.

21. SECRET SERVICE EXPENDITURE

7-55. When in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the reward has been duly paid should be forwarded to the Accountant General in support of the payment, in lieu of the payee's receipt ordinarily required.

The following supplementary rules are also prescribed for incurring Secret Service Expenditure :—

(1) When an allotment is placed at the disposal of an officer for secret services, the officer concerned will maintain a contingent register in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment, the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.

(2) The general control of expenditure incurred against allotment will be vested in the officer, aforesaid, who will be responsible that accounts are duly maintained and payments properly made for the purpose for which the appropriation has been made.

(3) The Officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in para (4) below may consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side, the number and date of bill being noted against the entry.

(4) In respect of each officer authorised to incur secret service expenditure, Government will nominate a Controlling Officer who should conduct at least once in every financial year, a sufficiently

real administrative audit of the expenditure incurred and furnish a certificate to the Accountant General in the following form not later than the 31st August following the year to which it relates :—

'I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st March, was Rs. that the balance in hand on the said 31st March, was Rs. and that this balance was surrendered by short-drawing in the First bill presented during the year, and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made'.

(5) The accounts of secret service expenditure will not be audited by the Accountant General.

22. SECTION WRITING AND COPYING

7-56. (a) The sanction to section writing and copying charges should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(b) No person in receipt of pay from Government can be remunerated for section writing, save with the special sanction of the competent authority, and non-periodical allowance may be charged as section writing.

23. SERVICE POSTAGE STAMPS

7-57. The following procedure should be adopted by Government officers for obtaining Service Postage Stamps from treasuries for adjustment of their value :—

(1) Government servants who draw money from the Treasury on contingent bills, should prepare White D. C. Bill in Form F. C. 28 when they require service postage stamps. The bill will contain the acknowledgement of the drawing officer of the receipt of the stamps

indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for 'payment by transfer' have the stamps issued and enter the amount in the list of payments, crediting the value of the stamps in the same manner as if cash were realised. A voucher in support of the entry in the bill will not be required, as cash is not paid into the treasury.

(II) Government servants who draw money by cheques from Treasuries. Cheques to be presented in payment of the value of service stamps should be drawn in favour of the Government servant (official designation without name), who supplies the stamps, whether they are drawn by the Government servants who indent for the stamps, or by a departmental indenting Government servant on the indenting officer's requisition. Cheques drawn on bank may be accepted and the stamps issued without insisting on the cheques being deposited first in the bank.

24. STATIONERY

7-58. (I) All stationery (which term shall be deemed to include all articles detailed in the standard list of stationery articles issued by the Stationery Depot from time to time) shall be purchased by the Stationery Depot by debit to '2058-Stationery and Printing' and supplied to Government Departments to the extent of funds provided in the Budget under this head for each Department. Rules for preparation of stationery indents, issue of articles from the Stationery Depot and consumption of such articles in Government offices are contained in Stationery and Printing Manual and or by the instructions as issued by the Stationery and Printing Department from time to time.

¹(II) "Superintendents of Stationery Depots, Srinagar/Jammu shall on receiving the consignments of Stationery articles from various sources have these surveyed by the Survey Committee,

1. Recast vide F. D. Notification SRO-331 dated : 10-8-1983.

constituted by the competent authority for the purpose, and after the Committee certifies that the goods supplied conform to the approved samples and specifications as laid down in the supply order, payment to the suppliers shall be made by the concerned Superintendents of Stationery Depots, after observing the required formalities. Countersignature of the Director Stationery Supplies will not be required. Instead the Director will exercise alternative checks, as per the guidelines to be issued by the Administrative Department in this behalf.

(III) A competent authority, may permit local purchase of such articles of stationery as are not either available in the Depot or are not usually stocked by it. In the former case a certificate from the Stationery Department will be necessary before local purchase is made.

(IV) All articles ordinarily supplied by the Stationery Depot, but purchased locally because of their non-availability will be charged to the stationery grant, while those which are not usually stored by the Depot will be charged to the contingencies of the office or institution concerned.

Note 1.—Bills for local purchase of stationery articles chargeable to 2058—'Stationery and Printing' will be subject to the countersignature of the Controller, Stationery and Printing before their presentation at the treasury. This will enable him to keep watch over the grant.

Note 2.—The articles not stored in the Depot are those articles only as not conveniently available in or are not due to be supplied by the Stationery Depot.

Note 3.—Tourist Assistants outside the State are supplied stationery by the Stationery Depot.

Exceptions

1. The Trade Commissioner, New Delhi and the Trade Agencies are exempt from the operation of this rule.

2. A competent authority may permit any payment in cash to any of its employees for the purchase of stationery articles and such expenditure will be debited to contingencies of the office or institution concerned in which the employee is serving. The payment which will be termed as 'Stationery Allowance' will be made monthly, subject to a certificate being recorded that the allowance has been paid to the Government servant concerned for actual days of duty only.

Note.—For Stationery Allowance paid to Forest Employees see departmental regulations.

25. STORES

7-59. For rules relating to the purchase of stores and stock and their issue and the maintenance of their account see Chapter VIII (Stores) of this Code.

26. STOVES AND FUEL FOR WINTER

7-60. (i) Firewood or lignite for consumption in stoves in Government offices and institutions should be indented upon Government Firewood Depots wherever they exist, and the Department-in-charge Lignite respectively up to the quantities laid down in the orders of Government. The balance of firewood, if any, not supplied by the Government Depot or the firewood to be purchased in lieu of lignite not available, should only be purchased in the open market, after obtaining a non-availability certificate from the Depot or the Department-in-charge lignite.

(ii) The consumption of fuel should be regulated according to the conditions of weather and should not in any case exceed 15 seers of firewood per day or 9 maunds of lignite for the whole season for a stove of average size.

(iii) The supply of fuel (firewood and lignite) should be made for three and a half months only during any period between 15th November to 15th March.

27. TAXES

7-61. (a) As a general rule, Municipal rates and taxes on non-residential buildings paid by or passed on to a department occupying whole, or part of the building are debited to the contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a Civil Department, as the Department in administrative control of the building, the payments may be charged to the maintenance estimate of the buildings concerned.

(b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying department are charged to 'Miscellaneous—Rents, Rates and Taxes.'

(c) Municipal and other taxes (in the nature of house or property tax or otherwise), when payable by Government in respect of buildings occupied as residence, will be adjusted as part of the cost of maintenance of the building. Where however, the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

28. TELEGRAPHIC ADDRESSES

7-62. Telegraphic address can only be registered with the sanction of Government in the Administrative Department in charge 'Services'.

29. TELEPHONIC CHARGES

7-63. (a) No new telephone connection either in a Government office or at the residence of a Government servant, may be sanctioned, except with the previous sanction of the competent authority. Fixation

of extra plug or plugs would likewise require the sanction of competent authority. The number and date of the order sanctioning a new connection should be quoted on the bill, on which the charges for it are claimed.

Note.—‘Competent authority’ referred to in rule above means Administrative Department incharge ‘Services’.

(b) In the payment of rent of telephones (except in temporary connections required for a part of the year) advantage should be taken of the yearly rate of payment in all cases in which telephone is retained throughout the year so as to avoid loss of Government on this account.

(c) The prescribed rent may be met out of the contingent grant. All Government subscribers should accept in full the bills preferred against them by the Telephone Accounts Officer concerned, even if some of the items pertain to the private business of a Government servant. The department concerned should make its own arrangements for recovery from its officials of the value of the private calls made and for accounting for such items in its own office accounts. Recovery thus made should be taken in deduction of expenditure and not credited as Revenue receipts.

Note.—A proper Register of Trunk calls should be maintained in Form F. C. 30 to verify the bills of the Telephone Department and watch recovery in respect of private calls.

(d) Expenditure for shifting telephones from one place to another place within the office and in cases where there has been a change in the residence of the officer entitled to telephone connections, may be incurred out of the contingent grant of the office concerned.

(e) When a Government servant having a telephone connection at his residence at the expense of Government is transferred to some other post, the authority ordering the transfer should simultaneously inform the telephone authorities of the transfer, requesting, if necessary, for the shifting of the telephone to the residence of the successor Government servant. Intimation of the change should simultaneously be sent to the Administrative Department incharge ‘Services’.

(f) A Government servant having an official telephone connection at his residence will retain such connection during leave on full pay not exceeding three months provided there is likelihood of the Government servant returning to duty on the post from which he preceeded on leave. His locumtenens may have, if necessary, a temporary connection for the period in question.

(g) Where an office which has a telephone connection is abolished, the telephone authorities should immediately be informed by the Head of the Office so abolished for immediate disconnection of the telephone, under simultaneous intimation to his controlling officer and to the administrative departments, incharge ‘Services’.

(h) Payments of telephone bills should be made in cash or by book adjustment in accordance with the procedure laid down in this behalf by the Indian Posts and Telegraphs Department and debited to contingencies. For each telephone No. a separate page should be allotted in the register and payment made only after verification from this register. Calls other than ordinary and urgent can be made only by officers who are entitled to make them under the authority of Government.

¹Government Instructions.—Payment of telephone bills shall be made ²as under :—

The W. D. C. bills representing telephone charges including rent will be endorsed to the concerned Post and Telegraph Unit and notwithstanding the provisions of note below rule 7.2 such bills shall be entertained at the treasuries regardless of their being presented in the month other than the one in which the bill has been prepared and signed by drawing and disbursing officer. The treasuries shall not entertain any W. D. C. bill for payment of telephone charges in cash to the Post and Telegraphs Department.

30. TYPEWRITERS, CALCULATING MACHINES, DUPLICATORS AND CYCLOSTYLE MACHINES

7-64. The number and type of such machines for an office or an institution will be laid down by Government in the Stationery Department and the purchase of such machines will be made through

1. Inserted vide F. D. Notification SRO-90 dated : 17-3-1981

2. Recast vide Corrigendum No. A/44 (80)-1193 dated : 12-9-1981.