

# **Subsidiary Instructions to Central Government Account (Receipts and Payments) Rules, 2022**

Government of India  
Ministry of Finance  
Department of Expenditure  
**Controller General of Accounts**

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## Chapter- 1

### RECEIPTS OF GOVERNMENT REVENUES

#### **1.1 Instructions for Government officers/banks authorized to receive government money on behalf of Government (See Rule 5(5) and 9):-**

(1) In accordance with Rule 5(1), Government revenues, dues or other moneys receivable on Government Account shall generally be received through authorized mode defined in Rule 2(b). Direct or indirect taxes can also be remitted by taxpayers after logging into the designated portal of CBDT and CBIC in accordance with the prescribed procedure by the Department concerned. The Non-Tax Revenue or other receipts as prescribed by Government can also be remitted through online portal of the Government of India viz. NTRP. In accordance with rule 5(2), departmental officers shall normally receive cash not exceeding Rs.5000/- (Rupees Five thousand) in each case unless specially authorised to receive higher amounts in cash through departmental regulations.

Note 1: In accordance with Rule 8(1) of RPR, the challan in the Form R.P.R.7 or in electronic Form R.P.R.7E shall be used for remittance of money into the bank on Government Account.

Note 2: In accordance with Rule 26(3) of RPR, a challan Form R.P.R.7A is prescribed for deposit of guarantee fee by the Institutions.

(2) The instruments being accepted by departmental officers not having cheque drawing powers, should be drawn in favour (indicating official designation) of the concerned Pay and Accounts Officers. Revenues and dues received in cash by such departmental officers functioning at places other than those of their Pay and Accounts Offices maybe remitted to the latter office by means of bank drafts, for being credited into Government Account.

(3) Cheques, bank drafts or any authorized mode may be accepted by departmental officers or by the specified branch of the accredited bank or by a bank specially notified for the purpose, in payment of Government dues or in settlement of other transactions with the Government, subject to the provisions of special instructions, if any, issued by a Ministry, Department and, or Union Territory, in consultation with the Controller General of Accounts, relating to any specific type of dues being followed. The cheques should be crossed by the drawer before tendering. However, until they are cleared, the Government cannot admit that payment has been received; consequently, the receipt of the cheque as the preliminary acknowledgement alone may be given when it is tendered. In accordance with Rule 9, the receipted challan shall be given to the tenderer (or sent to his address wherever such an arrangement is envisaged by the department, or bank) after the cheque or draft has been cleared. The preliminary acknowledgement of the receipt of the cheque or draft, will be given in the form indicated below by the departmental Officers:—

"Received cheque/ draft number // ----- for Rs ----- drawn on ----- on account of -----".

(4) Notwithstanding the above provisions, a Ministry, Department and, or Union Territory in consultation with the Controller General of Accounts may specify specific modes of payment of Government dues to any category of or all its departmental officers wherever this is not contrary to the provisions of any Act under which the dues are to be realised; or the Controller General of Accounts may on his own, stipulate similarly in respect of certain categories of departmental officers.

(5) A bank draft drawn on a branch of a bank is tendered at the same (i.e. the drawee) branch for being credited to Government account, the receipted challan may be delivered to the tenderer on the same day if the draft is otherwise in order.

(6) An acknowledgement will be issued by the bank on behalf of Government to the depositor to facilitate delivery of the receipted challan to him in due course.

(7) In the event of the cheque or draft being dishonoured, the fact shall be reported at once to the tenderer with a demand for payment in cash and the dishonoured cheque or draft should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or draft or any token previously granted. The Government cannot, however, accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque or draft has been dishonoured. The challan accompanying the cheque or draft and presented to the bank should not be returned to the tenderer when the dishonoured cheque or draft is returned to him but should be retained and destroyed in due course.

(8) Keeping in view the provisions of Rule 5(1), the bank, and, or departmental office may, at its discretion, refuse to accept

- (i) cheques or drafts tendered on the last day to the former, and on the last two working days to the latter respectively; and, or
- (ii) cheques or drafts which require clearance at the inter-bank clearing house before credit can be afforded to Government Account, if and when work of such clearing house is disrupted or apprehended to get disrupted so as to impede realisation of credit thereof by the due date.

(9) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed under para 3 to 8 above.

(10) Fees payable by candidates in India for examinations conducted by the Union Public Service Commission or Staff Selection Commission or other similar government agencies should be remitted to the respective commission or agencies by means of electronic mode or any other authorized mode as may be notified by these Commissions with the approval of Government. Such fees in the case of candidates residing outside India may be received by the Missions abroad.

(11) In making rupee deposits to the Government Account in respect of externally aided projects under Direct Payment Procedure applicable to various foreign loans or credits, Form R.P.R.8 shall be used (adjustable by PAO, O/o CAAA)

**1.2 Instructions for issue of acknowledgement and grant of receipts to the payer by departmental/Government officer or the bank (See rule 9):-**

(1) It is not necessary to issue a receipt to a payer in case where the field staff of the National Savings Organisation receive moneys on account of sale of savings boxes.

(2) Where money is realised not in cash but by recovery from a payment made on a bill setting forth full particulars of the deduction, receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

(3) All receipts must be written in figures and in words in the original and signed in full over the 'Cash Received/| Received Payment' stamps. Other copies thereof, may however, be initialled against the amount already indicated therein over the "Cash Received/ Received Payment' stamp.

(4) Receipt books in machine numbered Form R.P.R.6 shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by Departmental regulations in consultation with the Head of Accounting Organisation to suit the convenience of any particular department or office. In case the money is paid through electronic mode, an e-receipt (downloadable or printable) in R.P.R.6E shall be generated by the system and will be issued to the payer by the office or agency authorized to accept the money online on successful completion of the transaction.

(5) The receipt books must be kept under lock and key by the officer authorised to sign the receipt on behalf of the Government.

(6) Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

**1.3 General instructions for handling cash (see Rule 7(2) ):-** Save as otherwise expressly provided in these rules or in any authorised departmental regulations, the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of Drawing and Disbursing Officers or (c) both: —

(1) Cash and other valuables held in safe custody, on behalf of the Government should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall).



(2) The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody, and other relevant circumstances, such as general state of security of the premises of the office, the areas in which it is located, etc.

(3) The cash chest/almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorised persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose.

(4) Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned.

(5) A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and returned under fresh sealed covers to the respective officer / bank with whom they are meant to be lodged, and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities.

(6) Subject as provided in the preceding sub-paras, the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officers may be laid down by departmental regulations.

(7) A Government officer who handles Government money should not, except with the special sanction of the Head of Office be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government Account.

(8) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trustworthiness should only be selected and in case where the amount to be handled is large, one or more guards should accompany the messenger.

#### **1.4 General instructions for maintenance of cash book (See Rule 20):-**

(1) All Government officers (referred to in this rule as the Head of the Office) shall maintain a cash book as per the instructions given below:-

- (a) The cash book shall be maintained in the Form R.P.R.3.
- (b) All monetary transactions shall be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check except the exceptions contained in (c) to (e) below.
- (c) An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a Cheque Drawing and Disbursing Officer (CDDO)) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "crossed cheques and bank drafts transit register."
- (d) Cheques issued by Cheque Drawing and Disbursing Officers are required to be entered in a 'Register of Cheques issued' in Form R.P.R. 4. Therefore, only those cheques drawn by him which are encashable in his capacity as Disbursing Officer for arranging payments in cash, need to be entered in the cash book.
- (e) Receipts in the form of cheques, or demand drafts in favour of Pay and Accounts Officers accepted by Non-cheque Drawing and Disbursing Officers (NCDDO) need not be entered in the Cash Book, but should be entered in the register of valuables (Form R.P.R.5) and remitted into the accredited bank by challan for credit to Government Account.
- (f) The cash book should be closed regularly and completely checked. The Head of the Office should verify the total of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (g) In order to minimise the balance under 'Traffic Suspense - Cash-in-Transit' at the close of financial year, Ministry of Railways may keep their cash books open for the month of March each year upto 5<sup>th</sup> April.
- (h) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section II of Chapter 2 of the General Financial Rules, 2017 should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly

salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.

- (i) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by Cheque Drawing and Disbursing Officer against the original entry in the cash book so as to keep track of outstanding items.
  - (j) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials.
  - (k) The duties imposed on the Head of Office, as amended in General Financial Rules (Chapter-I), may be entrusted to a subordinate gazetted officer nominated by the Head of Office for this purpose.
  - (l) The cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Head of Office should count the number of pages and record a certificate of count on the first page of the cash book.
  - (m) If large numbers of bank drafts, cheques are received by any departmental office, receipt thereof and remittance into bank need not be entered individual item-wise in the cash book. It would be sufficient if the total of the daily entries pertaining to the same classification from a register of valuable (Form R.P.R.5) maintained for the purpose is carried to the cash book giving cross reference in the latter to the serial numbers thereof in the former.
- (2) The cash book in the Divisions of Central Public Works Department shall be maintained as per the provisions of Central Public Works Account Code.
- (3) Subject to the compliance of the general instructions mentioned in para (1) above, the cash book in the Missions and Posts abroad involving various columns for recording transactions of different foreign currencies of different banks, treatment of adjusting entries for Indian rupee payments and loss or gain in exchange etc. shall be maintained in the format and as per the procedure prescribed by the Ministry of External Affairs in consultation with their Principal Chief Controller of Accounts.

**1.5 Deposit of revenues, receipts and dues of Government into Government Account(See Rule 6(1)(a)&(b)):-**

Pay-in-slip in Form R.P.R.1 (using perforated duplicate for carbon copying) shall be used for paying the money into the bank account.

**1.6 Direct utilisation of departmental receipts for departmental expenditure authorised by the Ministry of Finance through Controller General of Accounts [See rule 6 (1)(a) (iii)]:-**

- (1) In the case of cash receipts utilised by Postmasters and other Heads of Offices of Department of Posts for departmental purposes or payments to its customers in accordance with departmental regulations;
- (2) In the case of moneys received on account of the service of summons, diet-money of witnesses and similar purposes, in civil, revenue and criminal cases and in the case of diet money of witnesses deposited by the assesseees with the Income Tax Officers;
- (3) In the case of deposits received at a Civil Court and utilised by the Court to meet claims for the refund of such deposits;
- (4) In the case of the Public Works Department (and other departments in which the provisions of Central Public Works Account Code are authorised to be followed) for temporary utilisation of cash receipts for current works expenditure, under the provisions of authorised departmental regulations;
- (5) In the case of cash received by the Forest Department and utilised in meeting immediate local expenditure;
- (6) In the case of cash found on the persons of prisoners at the time of their admission to jail and used for the repayment by Jail Superintendents under departmental regulations, of similar sums due to other prisoners on their release;
- (7) In the case of cash receipts of **Railways** utilised under departmental regulations or with the previous approval, general or special, of the Government, for departmental purposes;
- (8) In the case of the **National Library, Calcutta**, or any other Government library, to permit refund of security deposits of members of the Library and the replacement of books belonging to the library which are not returned by borrowers out of their deposit money;
- (9) In the case of the **Botanical Survey of India**, to permit the refund to indentors of quinine and purchasers of seeds and plants, out of the amount deposited by them, of such amount as may be in excess of the cost of quinine or of seeds and plants including incidental charges on packing, remittance, connected therewith;

- (10) In the case of the **Survey of India** Department, to permit the refund to indentors of maps or other priced publications, out of the amount deposited by them, of such amount as may be in excess of the cost of maps or publications including incidental charges on packing, and forwarding, connected therewith; the payment of commission to selling agents out of sale receipts and to permit refund to indentors or private publishers of maps or other priced publications of royalty charges and scrutiny charges for checking of external boundary of India from out of amount deposited in excess by them;
- (11) In the case of offices subordinate to the **Ministry of External Affairs** and stationed outside India where a branch of the accredited bank does not exist, to permit the direct utilisation of fees and other receipts realised by them towards their departmental expenditure;
- (12) In the case of All India Radio, to permit payment of commission to (i) sale agents of All India Radio Programme journals, and (ii) to advertising agencies, out of the sale proceeds of the journals and of advertising time in Commercial Service of All India Radio, respectively;
- (13) In the case of Regional Poultry Farms, Hassarghatta, Bangalore, Bombay and Bhubaneswar, to permit refunds to private poultry farmers of amounts paid in advance by them in excess of the cost of chicks, etc., supplied to them including incidental charges connected therewith;
- (14) In the case of Department of Publications, to permit -
- a. the remittance by the sole concessionaire of the amounts due towards advertisements in Government publications after deducting the commission payable to him; and
  - b. the refund of moneys deposited in advance by indentors for supply of publications out of the sale proceeds of the publications;
- (15) In the case of Films Division to permit payment of commission to commission agents out of sale proceeds of films for non-commercial exhibitions in India;
- (16) In the case of the Social Welfare and Rehabilitation Departments to utilise the cash received on private order work for the payment of wages to labour employed on that work;
- (17) In the case of Central Research Institute, Kasauli, to utilise the cost received on account of sale of sera and vaccines produced at the Institute, for refund to the indentors of the excess amount received from them;
- (18) In the case of Central Institute of Psychiatry, Ranchi, to utilize the amount of advance deposited by the patients as maintenance charges at the time of their admission to the Institute, to refund the unutilized amount of maintenance charges to the patients discharged from the Institute.

### **1.7 Procedure for affording transfer credit when departmental receipts are utilised for payment**

*[See rule 6 (1)(a(iv) and para 1.6 ]:-*

(1) Whenever moneys received on account of revenues, receipts of the Government are utilised to meet departmental payments, the gross receipts and the payments made, therefrom shall be entered as receipts and expenditure in any record that may be, kept of the payments into and withdrawal from the Consolidated Fund or Public Account as the case may be, and accounted for as such to the Pay and Accounts Officer (PAO). If the receipts are in excess of the payments made, the excess shall be remitted to the bank or Pay and Accounts Officer, as the case may be; and save where it is otherwise provided in these rules, the officer making such remittance shall note on the challan prescribed under rule the full amount of cash actually received by him and per contra the expenses met therefrom and not merely the net receipts.

(2) When the departmental officer submits a formal claim, or bill to the Pay and Accounts Officer in adjustment of departmental receipts temporarily utilised for departmental payments, the words "received payment by transfer credit to. ...." (inserting the head of account to which the amount is creditable in the portion) should be endorsed on the "Nil" claim or bill. Necessary superscription should be made on such a bill to indicate that no cash payment is sought against it.

### **1.8 Deposit of moneys with a bank other than Reserve Bank or its agent for the purpose of government transactions:-**

(1) The conditions, in special cases to receive or tender money on account of the revenues of the Government and to deposit with a bank other than the Reserve Bank or its agent for the purpose of Government transactions, shall be authorized by the CGA as per approvals of competent authorities.

(2) The forms, in which the balances of such deposits shall be included in the Government Account, shall be decided by the Controller General of Accounts on the advice of the Comptroller and Auditor General of India.

**CHAPTER - 2**  
**WITHDRAWALS FROM THE GOVERNMENT ACCOUNT**  
**SECTION – I**  
**GENERAL INSTRUCTIONS**

**2.1 Instructions for withdrawal of money from Government Accounts** *(See Rule 13(13)(a)):*

- (1) The payment advice other than electronically signed advice shall be accompanied by a cheque for equal amount drawn in favour of the relevant accredited bank.
- (2) A Cheque Drawing and Disbursing Officer in the Civil Ministry or Department shall withdraw money for such purposes as may be prescribed by the Controller General of Accounts by general order. Provided that the Controller General of Accounts may permit withdrawal by any particular Cheque Drawing and Disbursing Officer for any other special purpose.
- (3) With an exception to para (2) above, the Cheque Drawing and Disbursing Officer functioning under (i) Central Public Works Department, (ii) Departments where the provisions of Central Public Works Account Code are followed, and (iii) Forest Department, shall be authorized to draw the cheques for the purposes detailed in the Central Public Works Account Code and the code applicable to Forest Department. The purposes detailed in these codes shall be deemed to be those approved by the Controller General of Accounts under the provisions of these rules.
- (4) A Pay and Accounts Officer or Cheque Drawing and Disbursing Officer shall not draw a cheque or issue payment advice including electronically signed payment advice for withdrawal of money for any purpose unless the claim for withdrawal complies with the provisions as to whether the bill has been preferred by an authorized person and in the form provided for this purpose.
- (5) Save as otherwise provided, no cheque shall be drawn or payment advice be prepared until it is intended to be issued soon after.
- (6) No withdrawal shall be permitted on a claim for the first of any series of payments of pay and allowances to a Government servant (other than a person newly appointed to Government service) prepared by a Drawing and Disbursing Officer unless the claim is supported by a copy of the last pay certificate (in Form RPR2) issued by the Drawing and Disbursing Officer of the previous office in which the Government servant had served.

**2.2 Instructions for presentation of claims for payment:** *[see Rule 14 (1) and 18]:*

**(1) Presentation of claims :-**

- (a) The bills drawn and presented by a departmental officer to a Pay and Accounts Officer or to a Cheque Drawing and Disbursing Officer shall themselves be duly receipted for payments in case the payment mode is other than through electronic mode.

(b) Separate receipt, duly affixed with revenue stamp, wherever necessary, shall be obtained from claimant and furnished to the claim/ bill passing and paying authority in respect of any payments claimed through other than electronic mode.

(c) In the case of presentation of e-claim, claimant shall scan the original invoice and related supporting documents and upload these documents on the designated payment platform used by PAOs/DDOs and submits e-claim to the designated authority electronically for further processing. After taking prior approval of the competent authority for making payment against such e-claim from the claimant, the authorised signatories generate e-sanction in the designated IT payment system which will be digitally signed. As far as possible, e-sanction may be generated as per the uniform format suggested in R.P.R.100. DDO prepares digitally signed e-bill in respect of e-sanction of competent authority.

(d) In case of e-bill, ink signature will be replaced with digital signature. The system developed for processing electronic payments shall have repository of digital signature. However, the name of DDO should be communicated to CDDO/PAO as the case may be.

**(2) Claims of, and payments to Suppliers, etc. (See Rule 14(4)):-**

(a) When a vendor/ supplier claims payment for work done, service rendered or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(b) The officer to whom such a claim is submitted, shall be responsible for completing necessary formalities and for making the payment with due expedition.

(c) In accordance with Rule 14(4), the payment may be made by any authorized mode of payment provided that all payments exceeding Rs.5000/- shall be through Payment Advices. This limit shall be as specified from time to time by CGA, Ministry of Finance.

(d) The provisions of sub-para (b) and (c) shall also be applicable to the claims of and payments to grantee and loanee institutions.

(e) A certificate to the effect that the payment has been made to the vendor/ supplier and that a proper acknowledgement has been obtained and filed in his office may be sent to the Pay and Accounts Officer when the payment is made other than electronic/ digital mode to a vendor/ supplier.

(f) All taxes/ levies are to be deducted as prescribed in the relevant Act as amended from time to time.



**(3) Permanent Advances:-**

Government officers may make such payments as are authorized to be paid out of permanent advances or imprest which they are permitted to hold under orders of competent authority issued in terms of rules 322 of the General Financial Rules, 2017 subject to recoupment on presentation of bills.

**(4) Arrear Claims:-**

Claims against the Government which are not preferred within two years of their becoming due would attract the provisions of rules 295 to 297 of the General Financial Rules, 2017. After relevant requirements thereof are satisfied, they may be presented to the Pay and Accounts Officer for pre-check payment.

**(5) Preparation of claims or bills:-**

(a) Forms of claims or bills as prescribed under these rules or other departmental regulations should, as far as possible, be used. Provided that, for making payments to beneficiaries under Direct Benefit Transfer, the Drawing and Disbursing Officer shall be permitted to generate bills in electronic form through the designated payment IT portal/system of the PAO/CDDO [viz. Public Financial Management System (PFMS) or any other authorised payment system of Ministry/Department] and submit them duly signed electronically or digitally, to the concerned Accounts Offices. Provided further that, where the claimant or departmental officer is required to prepare claim or bill in electronic form as the case may be, the e-claim or e-bill shall also be prepared in the form prescribed under the rules.

**Explanation:** “Public Financial Management System (PFMS)” means an integrated Financial Management System of Controller General of Accounts, of the Government of India, which provides end-to-end solution for finance related activities for processing payments, tracking, monitoring, accounting, reconciliation, reporting, receipt management, Direct Benefit Transfer, fund flow management including other features incorporated by Controller General of Accounts from time to time.

(b) If, in any case, the use of a bill purely in any regional language becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of payee and the nature of the payment.

(c) All claims through manual submission must be filled in and signed in ink. The claimant shall e-sign/digitally sign and generate the e-Claim. The e-sign will be an additional option for government servants for submission of e-claim irrespective of the amount of the claim. Vendors/suppliers can submit e-claims with electronic signature provided that all e-claims exceeding Rs.10000/- shall be through digitally signed ones. Vendors/suppliers are encouraged to use system generated e-signed invoices with the e-claim in the case of high value transactions (say Rs.50,000 and above). All bills must be filled in and signed in ink or digitally; entries and signature with ball point pens are also permissible provided the same are clear and legible and the amount of each bill shall be in whole rupees and written in words as well as in figures.

(d) All corrections and alterations in the total of a bill *other than in electronic form* whether made in words or figures should be attested by the full signature, with date, of the person signing the receipt as many times as such corrections and alterations are made. The preparation and submission of e-claim and e-bill will be workflow based in PFMS. The claimant in the case of e-claim and DDO in the case of e-bill shall be able to re-submit the e-claim or e-bill after making necessary corrections pointed out by PAO or DDO as the case may be, through PFMS.

(e) Erasures and overwriting in any bill *other than in electronic form* are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his full signature with date against each.

(f) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide. The classification should also show whether the expenditure is voted or charged; and as far as practicable, its allocation between departments or between Central Government and State Governments where necessary.

(g) Charges against two or more major heads should not be included in one bill. This, however, does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitable wholly to the Government. The restriction of major heads does not apply to the bill for refund of Goods and Services Tax.

(h) When bills are presented on account of charges incurred under any special orders, the order sanctioning the charge should be quoted and the sanction attached to the bill.

(i) Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls in case of payment mode through cash. If, for any reason (such as illiteracy or the presentation of receipts in anticipation of payment), it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.

(j) Payment Advice will be the norm for all bills unless the bill itself indicates/specifies another authorized mode of payment. When payment is desired wholly or partly by a bank draft (wherever payment by bank draft is permissible) or by cheques in favour of another payee, formal application for the draft or cheques should accompany the bill and the manner in which the payment is desired should also be indicated in the drawer's receipt on the bill.

(k) The spaces left blank either in the money column or in the columns for particulars of the bill should invariably be covered by oblique lines.

(l) When payment is to be made to staff, parties, firms or companies etc. through other than electronic mode separate bills should be prepared by Drawing and Disbursing Officers and the category of mode should be clearly indicated on the top of the bills.

(m) When payment is to be made by direct credit to the bank accounts, the details of beneficiary's name, name of the bank and branch, address, bank account number, IFSC (Indian Financial System Code), MICR Code, etc. of the bank branch must be prominently written in the bill.

(n) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees, which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.

(o) All e-claims, presented in the form of e-bills, must have supporting documents electronically attached to the e-claims and bill. These documents must be referred to in the e-bills along with details of invoice, sanction, claimed amount, advance (if any) and beneficiary. After processing, documents (e-bill, invoice, sanction order, supporting vouchers etc.) will be kept in PFMS with an access to PAO in digital form for the purpose of post check and audit.

**(6) Form of bills:-**

(a) The forms for the preparation of bills *in electronic or physical form* relating to various classes of claims such as pay and allowances of Government servants, contingencies, loans, grants-in-aid etc. and the procedure to be observed in the presentation of such claims have been prescribed by the Controller General of Accounts under the relevant rule.

(b) A bill becomes a voucher only when it is receipted and stamped 'PAID'.

(c) In case of bill preferred in physical form, Office copies of bills (except of regular monthly pay and allowances bill) may be retained by each Drawing Officer bearing only his initials (and not full signatures) and the words 'office copy' prominently written thereon.

(d) A Bill Register in Form R.P.R.9 should be maintained by all Heads of Offices who are authorized to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.

(e) A Bill Transit Register in Form R.P.R.10 should be maintained by all Heads of Offices who are authorized to draw money from the Pay and Accounts Officer/ Cheque Drawing and Disbursing Officer as the case may be. To prevent presentation of fraudulent bills, the register should be reviewed bi-weekly by a gazetted officer and the result of the review recorded thereon.

(f) Withdrawal of retirement benefits (Provisional Pension, Commuted value of Pension, Gratuity, Leave Encashment on retirement) shall be drawn in Bill Form- R.P.R 50.

(g) Bill Format R.P.R.51 shall be used for drawing charges on account of withdrawal from Contingency Fund.

**(7) Signature and counter-signature on bills:-**

(a) Unless Government have expressly authorized it in the case of any specified office, no payment may be made on a bill or order signed by a junior officer instead of by the Head of an Office or any authorised official, although in the absence of the latter the Junior Officer may be signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on the bill is given by a mark or seal or thumb or great toe impression, it shall be attested by some known person. Signatures with full name in Indian languages other than Hindi must always be transliterated.

(b) Bill affixed with facsimile signature of the authorized officer presented by the Department of Posts for trunk call charges and by the municipalities and corporations for water and electricity charges forming sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order. Similarly, the recovery claims and credit notes affixed with facsimile signature of the authorised officer of the Marine, Shipping, Electricity and Forest departments of the Andaman and Nicobar Administration may be accepted, if they are otherwise in order.

(c) Unsigned bills, prepared on computer, presented by National Carriers viz. Indian Railways on account of its dues against the Government (for passage fare, cargo and excess luggage charges) forming sub-vouchers of the contingent bills may be accepted for payment if otherwise in order. The copies of e-bills of electricity bill or telephone bill once generated from the respective websites of the Organisations and in conformity with IT Act, 2000 can also be accepted. The disbursing officer should, however, maintain a record containing the complete details of journeys, etc. so that the claim when presented can be verified.

(d) The Head of an Office may authorize any Gazetted Officer serving under him to sign a bill or order for him, communicating the name and specimen signature of the officer to the disbursing officer concerned. This will not, however, relieve the Head of the Office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment. When the above arrangements are made due to his temporary absence from headquarters on account of leave or tour, he should immediately, on return, check that the bills passed and cheques issued by the nominated officer during the period of his absence are correct, the payments have been properly accounted for and record a certificate to this effect in the cash book. Similar action may also be taken in case the arrangements are made due to his transfer but in that case, the prescribed verification may be made by the successor officer, soon after he takes over the new charge.

(e) Bill requiring previous counter-signature shall not be presented for payments before such countersignature has been obtained.

(f) The counter signature wherever requires in the case of an e-bill generated through a government payment system shall be obtained separately before processing e-sanction for payments and no counter signature shall be required on such e-bills. The Drawing and Disbursing Officer shall certify in e-bill that the counter signature of authorised Government Officer has been obtained wherever necessary

**(8) Duplicates and copies of bills, etc.:-**

(a) No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases, if any, in which by any rule or order, duplicates have to be prepared and tendered with the originals.

(b) In the case of a bill *other than in electronic form* passed by the Drawing Officer or Controlling Officer for presentation to a Pay and Accounts Officer or Cheque Drawing and Disbursing Officer as the case may be, but lost either before payment or before such presentation, the Government Officer, who drew the original bill shall ascertain from the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer that payment has not been made on it, before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately communicated to the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer as the case may be, with instructions to refuse payments on the original bill if presented.

(c) The Pay and Accounts Officer or Cheque Drawing and Disbursing Officer, on receipt of a request from any Drawing or Controlling Officer shall, after due verification from his records, furnish a certificate in the following form:-

"Certified that Bill No..... dated ..... for Rs.....(Rupees .....) reported by ..... (Drawing Officer) to have been drawn by him in favour of .....has not been paid, and will not be paid if presented hereafter".

(d) When any kind of bill *other than in electronic form* is required to be prepared in duplicate or triplicate, only one copy shall be signed or counter-signed in full and the other copy or copies may be only initialled. Only the original copy shall be sent to Pay and Accounts Officer or Cheque Drawing and Disbursing Officer for payment.

**SECTION- II**  
**PERSONAL CLAIMS OF GOVERNMENT SERVANTS**

**2.3. Application:-**

These instructions apply generally to personal claims such as pay and allowances of Government Servants working in Central Civil Ministries, Departments and Union territories. In their application to such claims payable at a departmental office of disbursement functioning under Defence, Railways, Posts and Telecommunications Departments, these instructions are subject to such variation or modification as may be authorized by their departmental regulations.

**2.4 Pay and Allowances:-**

**(1) Due date for payment of salaries;**

(a) Subject to such special orders as may be issued by the Controller General of Accounts from time to time in relation to specified Departments or places or both, bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than 5 days before the last working day of the month by the labour of which such pay and allowances are earned and the monthly pay and fixed allowances of Government Servants shall be due for payment on the last working day of the month to which they relate. If the accredited bank is not open for transacting business on the last working day, salary is automatically to be drawn and disbursed on the day preceding the closed day(s). However, the pay and allowances for the month of March shall be paid on the first working day of April.

(b) The Ministry of Finance through Controller General of Accounts may, in special cases, relax any of the conditions specified in sub-para (a) above.

(c) In the case of an industrial establishment where payments are staggered and made on days specifically fixed for the purpose, the pay due on any of the specified days may be disbursed on the preceding working day if the specified day on which pay is due is a public holiday.

(d) In the case of industrial establishments where disbursement of salaries to the officers and staff are not staggered but made on a single day, the amount required for such disbursement may be drawn on the day preceding the day on which the disbursement is to be made if the latter day happens to be a half working day subject to suitable overnight security arrangements being made for the safe custody of the amounts drawn.

(e) In the following case, monthly bills for pay and allowances may be signed and presented earlier than 5 days before the last working day of the month:—

the monthly salary bills to be presented at the offices of the departmental Pay and Accounts Officers and Cheque Drawing and Disbursing Officer may be signed well in time to ensure that they reach the concerned office by the 20th of the month to which the bills relate;

(f) In the case of the Indian Missions abroad, pay and allowances of the locally recruited staff may be disbursed in accordance with the local laws and customs.

**(2) Cases in which drawal and disbursements for part of a month permitted:-**

In the following cases, separate bills may be presented for pay and allowances (including for joining time, if any) or leave salary due for part of a month and such bills may be paid before the end of the month:

- (a) When a Government servant proceeds on transfer, deputation, leave or vacation—
- (i) to or from a place outside India from or to a place in India, or
  - (ii) from any place outside India to another place outside India.

Note: If a Government servant is permitted to draw his leave salary in India, he will not be paid upto the date of his relief but will be allowed to draw his pay and allowances for the broken period of the month along with the leave salary for the rest of the month.

(b) When a Government servant is transferred to another account circle; or within the same account circle when involving change of Drawing and Disbursing Officer on account of transfer between or within Civil Ministries and Departments.

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

(d) When a Government servant proceeding on leave from a post in a country outside India, draws in that country leave salary up to date prior to that on which he leaves that country.

(e) When, on occasions of local importance and following local practice. Heads of Indian Embassies, High Commissions or other Missions abroad, authorise payment of salary and allowances of the locally recruited employees for the period not beyond the date preceding the day of payment.

**(3) Form and preparation of pay bills:-**

(a) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary in respect of Government servants, except those mentioned in sub-para (ii) below, shall be prepared in Form R.P.R.13. The Children Education Allowance Claim-cum-Bill and Other personal claims-cum-Bill (viz. OTA, etc.) shall be drawn in Form R.P.R.-48.

(b) Pay and fixed allowances of President, Vice-President, Ministers and Officers appointed under the seal of the President, and non-officials appointed on Committees, etc. set up by Government will be claimed on bills in Form R.P.R.15.

- (c) A separate pay bill should be prepared for;
  - (i) establishments whose charges are debitable to different heads of account;
  - (ii) personnel to whom salary is payable individually by payment advice or cheques under special conditions as per Rule 14;
  - (iii) personnel cover under National Pension System

Each of the bills may be prepared by including both permanent and temporary establishments, and divided into separate sections comprising the establishments and indicating the description of each section prominently, along with sanctioned number of posts included therein. (In the case of large establishments, separate bills may be prepared for different sections, if administratively found convenient). While for permanent posts the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanction letter shall also be indicated. In cases where sanction for continuance of posts has been applied, for, the Drawing and Disbursing Officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned at earlier rates. Except as provided in sub-para (e), the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which these payments are claimed shall be mentioned against the concerned Government servant in the body of the bill. The other instructions printed on the form of the bill should also be carefully followed.

(d) Entries in all the money columns of the bill other than in electronic form shall be totalled separately under each section and part; and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the person preparing the bill.

(e) The Government may, in consultation with the Ministry of Finance through Controller General of Accounts, extend the provisions of this rule to other specified classes of establishments where entry of names in the pay bills is not essential for pre-check or audit purposes or both:

Provided that in all such cases a certificate in the following form shall be endorsed on the bill, namely:—

"Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill, have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments drawn are according to the relevant rules and orders".

(f) The claims of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills but the bills must show separately the number of employees on different rates of pay or with different designations.



(g) A Pay Bill Register in Form R.P.R.17 and R.P.R.17 Part II (other payment /reimbursement made) and abstract of Pay Bill in Form R.P.R.18 shall be maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter being an abstract of pay and allowance bills presented for payment. No office copy of a regular monthly pay and allowances bill need to be maintained.

**(4) Absentee statement:-**

The monthly bill shall be supported by an absentee statement in Form R.P.R.20 if a Government servant, other than that belonging to any of the categories covered by Para 2.4 (3) (e), was absent during the month either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively. This statement is required to be submitted only in respect of long leave chains/ spells and other long-term vacancies caused due to death, suspension, transfer, deputation etc. against which either postings or officiating arrangements are made.

**(5) Increment Certificate:-**

(a) To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form R.P.R. 21 shall be appended. In the case of Government servants whose names are omitted from pay bill under para 2.4(3)(e) above, such certificates need not be so attached to the pay bills but should be made available for test check during local audit.

(b) Of the two alternative certificates printed in Form R.P.R.21, the former may be, used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods such as of absence from duty not counting for increment and absence on extraordinary leave, and if he has held a post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate. In all other cases, the second alternative form of certificate shall be used and it shall be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

**(6) Affixing prescribed certificates:** Claim for house rent or any other fixed allowance shall be supported by such certificates as may be prescribed by Government from time to time.

**(7) Deductions from pay bills:** The following deductions should invariably be made from the pay bill of a Government employee:-

**(a) General Provident Fund or Contributory Provident Fund:-**

Subscription towards General Provident Fund or Contributory Provident Fund or any other fund shall be deducted from the pay bills of the employees joined Government service before 1-1-2004 (Except Armed Forces).

**(b) National Pension System:**

Contribution towards National Pension System in respect of employees joined Government service on or after 1-1-2004 (except Armed Forces) shall be deducted from the pay bill.

**(c) Income-tax:** All taxes and cesses are to be deducted from pay bills as prescribed in the Income Tax Act, as amended from time to time and the rules and orders issued thereunder.

**(d) House rent or licence fee deductions:-**

(i) When demand statements, (in duplicate) for licence fee of public buildings recoverable from Government servants are received from the Public Works Divisional office or any other authority in charge of such buildings, the Heads of Offices or Drawing and Disbursing Officers shall make the necessary deductions as specified therein from the relevant bill in which pay is drawn. After the recovery is made one copy of the demand statement shall be returned to the authority from which it was received after noting the amount (s) recovered and recording a certificate to the effect that the recovery is in order and has been made and that the emoluments are correct.

(ii) the recovery of licence fee from Government servants of the Central Government in respect of buildings belonging to a State may be made in accordance with such procedure as may be prescribed by the Government of that State, and

(iii) Departments of the Central Government may, after consultation with the Pay and Accounts Officer, prescribe such detailed rules or procedure as may be necessary for recovery of licence fee in respect of such buildings under their administrative control.

(iv) Other charges, such as additional licence fee for furniture, electric/water heating and sanitary installations and charges for consumption of water and electricity, which may, under the orders of competent authority, be recovered in the same way as, and together with, licence fee for building proper.

(v) The procedure under sub-para (i) to (iv) shall not apply to the General Pool accommodation under the control of Director of Estates. The Directorate of Estates, including its Regional offices, issue standing demand statements on receipt of which the Heads of Offices or drawing and disbursing officers, as the case may be, should make the deductions of the licence fee specified therein from the next relevant bill in which pay is drawn. They should prepare a schedule in support of the deductions made in the relevant bill and attach thereto. After booking the amount of deductions to the receipt head, the Pay and Accounts Officer will pass on the schedule online to the Directorate of Estates, New Delhi.

(vi) In cases where any general pool accommodation is allotted to Officers whose pay and allowances are drawn from other than Central Government's Civil Estimates i.e. Posts, Telecommunications, Railways, Defence or State Governments and other cash paying

departments, licence fee recovered is required to be remitted by the respective Pay and Accounts Officer to the Directorate of Estates by cheque or draft duly supported by the detailed schedules.

**(e) Recoveries ordered by Pay and Accounts Officer:-**

Deductions on account of sums disallowed from pay or other bills by the Pay and Accounts Officer in the course of post check (or when the deduction could not be effected for any reason from the bill during pre-check) shall be made strictly in accordance with the instructions issued by him. The recovery of a sum disallowed from a pay bill may be made from the next pay bill. A sum disallowed from a travelling allowance bill may be recovered from the next payment of travelling allowance, or in cash or from the next pay bill if the Government servant concerned does not, within a month, present any other travelling allowance bill.

**(f) Attachment of debt:-**

(i) When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and to keep a record of such deductions in form R.P.R.22.

(ii) If a Government servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment in execution of the decree against the insolvent shall also, after the order of insolvency, vest in such Court or the Receiver, and the attached amounts in such cases, instead of being sent to the various courts which issued the orders of attachment, should be sent to the Insolvency Court or the Receiver for pro rata distribution among all the creditors of the insolvent Government servant.

(iii) The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908). The following is an extract of the relevant provisions of the said sub-section:-

"60 (I) The following property is liable to attachment ..... in execution of a decree .....

Provided that the following particulars shall not be liable to such attachment .....namely:—

(i) salary to the extent of the first one thousand rupees and two third of the remainder in execution of any decree other than a decree for maintenance.

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of further period of twelve months, and where such attachment has been made in execution

of one and the same decree, shall, after the attachment has continued for a total period of twenty four months, be finally exempt from attachment in execution of that decree.

(ia) One-third of the salary in execution of any decree for maintenance;  
.....

(1) any allowance forming part of the emoluments of any servant of the Government. .... which the appropriate Government may, by notification in the official gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant.... ....while under suspension;

Explanation II.—In clause (i) and (ia) 'salary' means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e), derived by a person from his employment whether on duty or on leave.

Explanation III.—In clause (1), 'appropriate Government' means.—

- (i) as respects any person in the service of the Central Government ..... the Central Government;
- (ii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

Explanation IV.—For the purposes of this proviso, "Wages" includes bonus and "labourer" includes a skilled, unskilled or semi-skilled labourer.

(iv) The following declarations have been issued by the Central Government under clause (1) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure:—

(1) The following allowances payable to any public officer in the service of the Government, or any servant of a Railway, or of a cantonment authority or a Port Authority of a major port, shall be exempt from attachment by order of a Court:—

- (i) All kinds of travelling allowances.
- (ii) All kinds of conveyance allowances.
- (iii) All allowances granted for meeting the cost of
  - (a) uniforms, and
  - (b) rations.
- (iv) Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.
- (v) All house-rent allowances.
- (vi) Dearness Allowance or any other allowance granted to provide relief against the increased cost of living.
- (vii) A foreign allowance, frais de representation in the case of Diplomatic Missions, assigned to officers serving in posts abroad.

(viii) Children's education allowance (whether described as such or as children educational assistance or any other manner).

(ix) All amounts paid by way of reimbursement of medical expenses.

(v) Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, is also exempt from attachment by order of a Court. In accordance with the above provision, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance is to be calculated thus:—

If the total gross emoluments earned by the Government servant are represented by 'X' and the allowances declared to be exempt from attachment (vide iv above) and the subsistence grant or allowance to such Government servant if he is under suspension, are represented by 'Y', the amount attachable will be  $(X - Y - 1000) / 3$ .

(vi) The decrees awarded by Courts prior to, the first day of February 1977 would have been based upon the limit of first two hundred rupees and one-half of the remainder, in force from 4th September, 1963 or the limit of the first hundred rupees and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the Courts.

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**(g) Action to be taken with reference to a second or subsequent attachment order:-**

(i) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to attachment orders is within the maximum limit prescribed in rule 2.4(f).

(ii) If a new attachment order has the result of the total attachable amount exceeding the maximum limit prescribed, the disbursing officer shall return the new attachment order to the court concerned with a statement showing:—

(x) particulars of the existing attachment (s),

(y) particulars of the amount (s) withheld and paid up-to-date into the Court (s) concerned,

(z) the amount (s) remaining to be recovered.

**(h) Deductions which are to be effected from the non-attachable portion:-**

Any deductions which may have to be made on account of subscriptions to provident funds recognized by Government, taxes on income payable by the Government servant, dues of co-operative societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

**(i) Procedure for recovery based on attachment orders and remittance to the court:-**

Without prejudice to the appropriate provisions of the Code of Civil Procedure, 1908 (5 of 1908), the procedure to be followed by the drawing and disbursing officers in making recoveries from pay and allowances of Government servants in compliance with attachment orders issued by Courts shall be regulated in accordance with the following rules namely:

Subject as hereinafter provided in this rule, the gross amount of pay and allowances of the Government servant shall be worked out on the pay bill as usual. Wherever the payment to the Government servant is by means of e-payment, the net entitlement arrived at after making deductions on account of provident fund, taxes on income as per para (h) above, shall be split into the amount attachable under the Court attachment order and the balance to be disbursed to the Government servant concerned, to enable issue a cheque for the amount to be remitted to the Court concerned and the balance amount through e-payment to Government servant. Wherever the salary is payable in cash, there is no need of any break up to be shown in the pay bill, but this may be done distinctly in the acquittance roll (Form R.P.R. 24).

**(j) Cost of remittance to Court:** The cost, if any, of remittance to a Court of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.

**(k) Recoveries on account of professional tax, etc.:-**

(i) Recoveries from the salaries of Government servants, on account of professional tax levied under an Act of a State Government and dues of Co-operative Societies registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to effect such recoveries, shall be made by the Drawing and Disbursing Officer in accordance with such procedure as may be laid down by Government from time to time. These recoveries are not a part of Government Account and shall be paid directly to the concerned either through e-payment or cheque.

(ii) A Drawing and Disbursing Officer may effect recoveries on account of dues of a co-operative society from the salary payable to a Government servant, provided that such Government servant, authorizes the disbursing officer in writing, to effect such recoveries and the disbursing officer ensures, before effecting the recoveries, that the authorization given to him by the Government servant is clear, unambiguous and has not been revoked.

**(8) First payment of pay and allowances:-**

When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate in the Form R.P.R. 2 prescribed for the purpose; if the Government servant did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service, a certificate by the Drawing and Disbursing Officer to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant must accompany the bill in conformity with and if so required, by any rule or order governing the conditions of the service to which he belongs. Where the competent authority under any rule or

order authorizes the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding two months without a medical certificate of fitness, a certificate to this effect shall be, furnished in the first pay bill. If a pensioner is re-employed, the fact shall be stated in the bill.

**(9) Drawal of arrears pertaining to a post held previously:-**

(a) The pay and allowances due in respect of the old post (on account of a refixation of pay and allowances) which could not, be drawn at the time of a transfer, may, be drawn by the Drawing and Disbursing Officer who is responsible to draw and disburse emoluments of the Government servant against the new post. 'Due and Drawn Statement' in respect of arrears should be prepared by the latter Drawing and Disbursing Officer and sent to that of the earlier office or parent office as the case may be, for verification of the claim. The earlier office or parent office may check these documents, make entries in their records and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills. On receipt of the 'Due and Drawn Statement' duly vetted, the arrear bill may be drawn. If inter-departmental adjustment is required in regard to the arrears, the concerned office shall record the classification and acceptance of the debit.

(b) The arrears of dearness allowance or dearness pay sanctioned by the Government retrospectively after the transfer of a Government servant from one Department to another Department, or from one office to another office, in the same Department, shall be drawn and paid by the Drawing and Disbursing Officer responsible for drawal and disbursement of the emoluments of the Government servant against the new post, without getting the 'due and drawn' statement verified by the previous Drawing and Disbursing Officer.

(c) Before making such payment, it shall be verified from the service book, leave account and Last Pay Certificate that there is no spell of unauthorized absence or half-pay leave or extra-ordinary leave during the period for which the arrears are payable in respect of a Government servant (Cases involving such spells will be regulated by the provisions of the main rule) and an intimation of the payment of such arrears having been made shall be sent by the new Drawing and Disbursing Officer, to the Drawing and Disbursing Officer of the earlier office for keeping necessary note in the pay bill register.

(d) The previous Drawing and Disbursing Officer shall check the details of payments authorized by the new Drawing and Disbursing Officer and in case any discrepancy or overpayment is noticed, he may intimate it to the new Drawing and Disbursing Officer for recovery from the Government servant.

(e) The previous Drawing and Disbursing Officer shall send a confirmation to the present Drawing and Disbursing Officer about his having kept a note of the payment of arrears in the pay bill register and the new Drawing and Disbursing Officer shall watch the receipt of such a confirmation from the previous Drawing and Disbursing Officer and shall make a note to this effect in the pay bill register.

**(10) Leave salary:-**

(a) Subject to any special orders issued by the Government in this behalf or to any special procedure that may be prescribed by departmental regulations, the leave salary of a Government servant shall be drawn from the office of disbursement from which his pay was being drawn immediately before proceeding on leave.

In cases where a period of leave is followed by transfer, any portion of leave salary which was not drawn at the old station, may be drawn at the office of disbursement from which the pay in respect of the new post is drawn.

(b) Government servants serving in the Missions abroad may, for the period of leave spent in India, draw their leave salary in India on bills drawn by the Department concerned on the basis of the last pay certificate issued by the Mission concerned. This procedure will also apply for the payment of joining time pay and emoluments or leave salary, as the case may be, and, or any other allowances admissible in India for the period of voyage as also for any initial period of leave spent abroad before embarking for India, which a Government servant can draw under rule 91 of the Fundamental Rules.

(c) When leave salary is drawn for a Government servant, the bill in which it is first drawn shall be accompanied by a certificate by the drawing officer, showing the calculations of the amount of the leave salary drawn or quoting the rule or order under which the leave salary is based on actual pay. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the bills in, or the office from which such pay was drawn shall be given in the certificate.

(d) A Government servant who is granted terminal leave or refused leave under the provisions of rule 39 of Central Civil Services (Leave) Rules, 1972, shall be paid in lump sum, the amount equivalent to leave salary and allowances, if, any, admissible during such leave (excluding Compensatory City Allowance and House Rent Allowance) for the entire period of such leave as, one-time settlement. The city compensatory and house rent allowances during refused leave, if otherwise admissible shall, however, be paid each month in arrears on the expiry of the refused leave for that month.

**(11) Pay Slip to employees:-** Wherever salary is processed through a computerized package and pay slip can be generated easily, a computer generated pay slip in a simple format indicating employee's personal details, details of dues and deductions, gross total and net pay etc. duly tallied with the pay bill register may be issued to the employee. As pay slip will be a system generated report, it does not require signature of any officer. In case, any employee wants signed pay slip for any specific purpose, he may obtain the same from his office on written request.



## **2.5 Overtime allowance:-**

(1) Subject to any general or special orders issued by the Government in this behalf, every bill for overtime allowance shall contain a certificate of the Head of the Office to the following effect:

"Certified that—

(a) the persons, for whom overtime allowances are claimed in this bill, have actually earned it by working overtime;

(b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;

(c) overtime allowances are claimed at rates sanctioned by competent authority; and

(d) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants noted in this bill."

(2) The cases in which overtime is paid out of fees recovered from private parties and credited in the Government account, the drawing officer should certify on the bill that the prescribed fees have been realized and credited into Government Account.

## **2.6 Arrear bills:-**

(1) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date, together with the date of encashment, of the monthly bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the pay bill register in Form R.P.R.17 or in the office copy of the relevant bill for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrear being claimed once again.

(2) The drawing officer shall also record the following certificates on the arrear bill under his dated signature:

(a) that no part of the amount claimed has been drawn previously;

(b) that a note of the arrear claim has been made in the pay bill register or in the office copy of the bill as the case may be, for the period to which the claim pertains.

(3) Subject to the conditions laid down in para 2.2(4), arrears bills can be presented at any time and may include as many items as are necessary.

## **2.7 Travelling allowance bills:-**

(1) The travelling allowance claims of President, Vice-President, Ministers and Officers appointed under the seal of the President, and non-officials appointed on Committees, etc. set up by Government will be presented on bills in Form R.P.R.16. Travelling allowance claims of non-officials appointed on committees etc. by the Government will be countersigned by the officer declared as a Controlling Officer for this purpose.

(2) Bills for travelling allowance other than permanent or fixed travelling allowance shall be prepared and presented in accordance with the following provisions:

(a) The bills shall be prepared in Form R.P.R.14. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

(b) When actual expenses are drawn on account of carriage of conveyances, details of conveyances transported should be furnished in the bill. For the purpose of drawing the allowance on account of family, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowance is claimed.

(3) The bill completed as above may be encashed on the receipt of the Head of the Office; but no bill requiring previous countersignature of a controlling authority shall be presented before such counter signature is obtained.

## **2.8 Medical charges reimbursement bills:--**

Claim -cum-Bill for reimbursement of the expenditure incurred by Government servants on account of medical attendance and treatment may be drawn in Form R.P.R.23A/R.P.R.23B as the case may be. The amounts drawn in the bills must be supported by proper receipts and vouchers in all cases.

## **2.9 Disbursement of pay and allowance etc. and acquittances therefor:-**

(1) The Head of an Office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance. In case of payment credited directly to the bank account of the officers or staff, no formal acquittance is to be obtained from the officers or staff. The legal quittance may be obtained in an Acquittance Roll in Form R.P.R.24 in respect of monthly Pay and Allowances by cash, if any and on the office copy of bills for other payments by cash. Wherever the acquittance is obtained on a separate paper, it must be pasted in the relevant roll or office copy of bill. In cases where the payee Government servant is physically unable to sign the quittance, the Head of the Office shall disburse the amount to such member of the Government servant's family as has been nominated by the Government servant to receive his Provident Fund dues.

(2) If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, and when the occasion for making the payment arises, the amount may be drawn a new under para 2.6 above.

Provided that, if in the opinion of the Head of Office, this restriction is likely to operate inconveniently, the amount of undisbursed pay and allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of Office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

(3) It is also not permissible to keep undisbursed pay and or allowances under any circumstances as a credit under the deposit section of Government Account to facilitate its subsequent withdrawal.

(4) Acquittance rolls and office copies of bills on which acquittance is obtained are not required to be submitted to the Pay and Accounts Officer, but being important records, they should be stamped 'PAID' and preserved carefully for the prescribed periods. In respect of the 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.

(5) Cash drawn on pay and travelling allowance bills should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowance, should be kept in a Register in Form R.P.R. 25. Entries of the total and particular amount 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.

### **2.10 Last payment of pay and allowances:-**

(1) Normally, the last payment of pay or allowances in respect of a Government servant who finally quits service of the Government or who is placed under suspension may be made only after the Head of Office satisfies himself, by reference to his own records and to other appropriate authorities where necessary, that there are no demands outstanding against the Government servant. However, in case, where security for an amount considered by the said Head of Office to be adequate to cover the aforesaid demands is taken from such Government servant, in cash, or by a surety bond, or by withholding a part of the gratuity payable to the Government servant, the last payment of pay and allowances may be made and the last pay certificate issued, even if the likely dues from such Government servant remain to be assessed and realized.

(2) The disbursement of pay and allowances in lieu of notice period under the provisions of rule 56 (j) of the Fundamental Rules or rule 42 of the Central Civil Services (Pension) Rules, 2021, shall be governed by special instructions issued by the Government in this behalf.

(3) The above provisions apply mutatis mutandis to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government, proceeding on foreign service in or out of India, and (ii) non-officials including members of any Commission or Committee whether statutory or not, on their termination of service with the Commission, or Committee.

#### **2.11 Issue of Last Pay Certificate in the event of transfer, deputation or foreign service:-**

In all cases of transfers, deputations and Foreign Service, the last Drawing and Disbursing Officer of the Government servant shall issue a "Last Pay Certificate" in Form R.P.R. 2. The copies of the last pay certificate should be sent to the new drawing and disbursing officer, the Government servant and other concerned offices.

#### **2.12 Arrears payable after death:-**

(1) subject to the provisions of para 2.10 above, pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without production of usual legal authority, under orders of the Head of office in which the Government servant was employed at the time of his death, provided the Head of office is otherwise satisfied about the right of the claimant and in cases where the gross amount of the claim exceeds Rs.50,000 (Rupees fifty thousand), payment shall be made by the Head of Office only on the execution of an indemnity bond in Form R.P.R. 26 duly stamped for the gross amount due for payment with such sureties as may be deemed necessary:

Provided that the Head of office may, subject to the condition prescribed in Para 1, make anticipatory payment of an amount not exceeding Rs. 50,000 (Rupees fifty thousand).

(2) Normally, there should be two sureties, both of known financial stability unless the gross amount of the claim is less than Rs. 50,000 (Rupees fifty thousand) in which case the authority accepting the indemnity bond in Form R.P.R.26 for and on behalf of the President should decide on the merits of each case, whether to accept only one surety instead of two.

(3) The obliger as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force and the bond is also required to be accepted on behalf of the President by an officer duly authorized under clause (1) of article 299 of the Constitution."

(4) In case of any doubt, payment shall be made only to the person (s) producing the legal authority.

(5) On receipt of the claim for payment of arrears of pay and allowances of all kinds (including travelling allowance claims) on behalf of a deceased Government servant from his heir (s), the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form. The claim should be supported by, all the relevant certificates which the Head of Office is required to furnish in the normal circumstances. However, in respect of the certificates which

solely depend on the personal knowledge of the deceased Government servant and which obviously cannot be furnished by the Head of Office, the Head of Office should record if he is satisfied about the correctness of the claim, and furnish a certificate to the effect that, "the claim, is not susceptible of verification but is considered reasonable". The amount should be disbursed to the claimant by the Head of office by following the procedure laid down in the sub para (1). A formal receipt, stamped where necessary, should be obtained from the claimant.

(6) The procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non-officials, including deceased non-official members of any Commission or Committee whether statutory or not.

## SECTION – III CONTINGENT CHARGES

### 2.13 Contingent Charges:-

(1) **Meaning of the term:** The term "contingent charges" or "contingencies" used in this Section means and includes all incidental and other expenses (including on stores) which are incurred for the management of an office as an office or for the working of technical establishment such as laboratory, workshop, industrial installation, store depot and the like but other than expenditure which has been specifically classified as falling under some other head of expenditure e.g., 'works', 'tool and plant'.

### (2) Application:-

(a) The procedure prescribed in this Section 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 Section IV of this chapter or by any departmental regulations.

(b) The provisions of this Section shall apply primarily to contingent charges of Heads of Offices of Civil Ministries or Departments. Contingent charges of other departments, such as Posts, Telecommunications, Defence and Railways are also subject to the rules in this Section, except in so far as they are supplemented or modified by their authorized departmental regulations.

### (3) Types of contingent charges:-

(a) Contingent charges incurred on the public service are divided into the following types, the types 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 averaged with reasonable accuracy.

(ii) **Scale-regulated contingencies**—to comprise such contingent charges as may be regulated by scales laid down by competent authority, such as rewards for destruction of wild animals.

(iii) **Special contingencies**—to include such contingent charges, whether recurring or nonrecurring, as cannot be incurred without the previous sanction of superior authority.

(iv) **Countersigned contingencies**—to include such contingent charges as may require approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Pay and Accounts Officer.

(v) **Fully vouched contingencies**—to comprise contingent charges, which require neither special sanction nor countersignature, but may be incurred by the Head of Office on his own

authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without counter-signature.

(b) The five types of contingencies set forth in sub-para (a) above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill scale-regulated contingencies may require counter-signature. When a contingent charge falls within two or more types, the procedure prescribed in for each of these types shall, as far as possible, be applied.

#### **2.14 Payment of contingent expenditure out of permanent advances, etc.:-**

(1) Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority (issued in accordance with the provisions of rule 322 of the General Financial Rules,2017), subject to recoupment on presentation of contingent bill.

(2) The monetary limit, as decided by the HOD in consultation with Internal Finance Wing, will not apply in regard to claims relating to Telephone, Electricity and Water bills in the case of a Non-cheque Drawing and Disbursing Officer stationed at a place different from that at which the accredited Pay and Accounts Officer or Cheque Drawing and Disbursing Officer authorised to pay his contingent bills, as the case may be, is located.

#### **2.15 General Limitations:-**

(1) All charges actually incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year. The charges relating to two or more major heads may not be included in one bill.

(2) No money shall be drawn from Government Account unless it is required for immediate disbursement. It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants.

(3) No pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

#### **2.16 Certificates relating to certain types of contingent charges:-**

(1) Contingent charges incurred on account of the wages of mazdoors engaged on manual labour and paid at daily or monthly rates shall be supported by certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid.

(2) Contingent bills for claims relating to rents, rates, taxes, electricity, water and other connected charges incurred on account of the hire of private buildings by Government for accommodation of Government offices should be accompanied by either of the two following certificates to be signed by the Drawing Officer:

- (a) no portion of the building for which the expenditure was incurred, was utilized for residential or other purposes during the period to which the charges relate; or
- (b) the share of expenditure required to be recovered for the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered as indicated against each, from the under mentioned persons from whom it was due.

(3) If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

(4) Contingent bills which include charges on account of purchase of goods on which Goods and Services Tax has also been charged, should be supported by the following certificates signed by the disbursing officer:—

"Certified that in the case of sub-vouchers attached to the bill and those retained in my office relating to the purchase of goods on which Goods and Services Tax has been charged, the goods have not been exempted under the Goods and Services Tax Act or the rules made thereunder and that the amounts paid on account of Goods and Services Tax on those goods are correct under the provisions of that Act or the rules made thereunder, and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Goods and Services Tax is payable by Government."

(5) The following certificate signed by the drawing officer shall be attached to all the contingent bills which include charges on account of expenditure on light refreshments at formal meetings and conferences :—

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

(6) 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 payment has been duly made shall be submitted to the Pay and Accounts Officer in support of the payment in lieu of the payee's receipt ordinarily required.

## **2.17 Responsibilities of Government officers for incurring contingent expenditure:-**

(1) **Responsibility of drawing officers:-** The drawing officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding



the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies. The proposed expenditure does not cause any excess over the contract grant.

(2) **Responsibility of controlling authority:-**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, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Pay and Accounts Officer 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 shall communicate with the drawing officer and insist on its being checked.

### **2.18 Cancellation and destruction of sub-vouchers:-**

(1) The following procedure for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:

(a) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-voucher shall be destroyed until after a lapse of three years.

(b) Every sub-voucher which under the provisions of para 2.20 and sub-para (1), (2) and (7) of para 2.21 of this section is not forwarded either to the Pay and Accounts Officer or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorized 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. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register.

(c) Sub-vouchers submitted to a controlling officer which is not required to be forwarded to the Pay and Accounts Officer should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature on the bill.

(d) In all cases in which sub-vouchers are not required to be submitted to the Pay and Accounts Officer or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Pay and Accounts Officer.

(2) Sub-vouchers which are required to be sent to the Pay and Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Pay and Accounts Officer.

Note: In the case of e-bill, the voucher made available electronically shall be retained in the system for the prescribed period.

### **2.19 Contingent register:-**

(1) A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a gazetted officer to whom this duty has been delegated by the Head of the Office, shall be entered against the date of payment of each item.

(2) The standard form of the contingent register will be as in Form R.P.R.27. The actual details such as the number of columns to be opened, the subheads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Pay and Accounts Officer and the controlling authority to suit the conditions of each department or office.

(3) As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items 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 "Description" though the amount of it is entered only in its special column; the same "Description" column will serve also for note of the month or period to which any recurring charges entered in the other columns belong.

(4) If more convenient, a separate register may be maintained for each class of contingent charges.

(5) If during the absence of the Head of the Office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted Government officer, the register must be reviewed and the entries re-initialled by the Head of the Office or such gazetted officer on return to duty at the headquarters.

(6) As each payment is made, entries must be made in the contingent register, of the date of payment, the name of payee and the number of sub-voucher 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 officer incurring it shall be taken against the description.

(7) To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the 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 intimated by Account Office as adjusted on account of debit received from the commencement of the year upto the end of the last expired month.

## **2.20 General instructions relating to bills, for drawal of contingent charges:-**

(1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place and, in any case, at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bills for each class of contingent expenditure. The Head of the Office or the officer to whom this duty has been delegated shall carefully scrutinize the entries in the register (s) with the 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.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them provided that in a case 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 Pay and Accounts Officer.

(3) Unless the Controller General of Accounts on the advice of the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Rs.2000 (Rupees Two thousand) each shall be submitted to the Accounts Office in respect of contingent charges referred to in para 2.21 of this section. In case of e-bill, scanned copy of the original sub-vouchers shall be attached to it.

(4) In respect of petty contingent expenditure upto Rs.2000 (Rupees Two thousand), if any, for which original sub-vouchers are not required to be attached to bills, the items should, however, be listed out in Form R.P.R. 28 to be attached to them.

(5) 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 (s) will bear when payment is made.

## **2.21 Drawing the bills for different kinds of contingencies:-**

(1) **Contract contingencies:** -In respect of contract contingencies, the bill shall be presented in a form similar to Form R.P.R.29 or R.P.R.29A, as the case may be. No sub-voucher needs be sent to the Pay and Accounts Officer.

### **(2) Fully vouched contingent charges and special provisions relating to telephone, electricity and water charges:-**

(a) Contingent bills, of officers which do not require countersignature may be drawn by presenting bills in Form R.P.R.29 or R.P.R.29A, as the case may be, showing full details of the charges and supported by sub-vouchers. Provided that in case any officer has to embody in his bill, charges of any subordinate officer who normally draws money by presenting his bills directly to the Pay and Accounts Officer or under his cheque-drawing powers, the countersigning officer must submit monthly bills in the manner stipulated in sub-para (7) below in adjustment of the abstract bills cashed by himself or his subordinates.

(b) This procedure is intended to cover cases where a Head of Department or Controlling Officer has to submit after counter-signature, monthly detailed bills to the concerned Pay and Accounts Officer, in adjustment of the abstract bills cashed by himself and his subordinates under the provisions of sub-para (5) below.

(c) In cases (other than those of a non-cheque Drawing and Disbursing Officer situated at a place different from that of the accredited Pay and Accounts Office or Cheque Drawing and Disbursing Officer authorized to pay the contingent bills, as the case may be) where payments of telephone, electricity and water charges cannot, be paid out of the permanent advance, or imprest, funds required for making only these three types of contingent payments may be drawn on fully-vouched contingent bills (R.P.R.29 or R.P.R.29A as the case may be) under the provisions of this rules, attaching thereto a duplicate copy of the demand bill (duly attested in regard of amount) received, from the Telephone /Electricity/ Water authorities or local bodies which will serve as a sub-voucher in support of relevant contingent bill as a special case. This special provision shall not, however, be extended to any other type of cases. The payments may be made through e-payment subject to availability of online payment facility given by the service providers. In such cases, the details of payment may be informed to authorized official of the service provider through e-mail/ letter and acknowledged. In other cases, category 'A' cheques, duly crossed 'A/C Payee only' shall be drawn. Stamped receipt or receipt thereon, received against payment of such a bill by cheque may be retained by the Drawing and Disbursing Officer and will be accorded by him, the same treatment as envisaged in para 2.18 above.

**(3) Scale regulated charges and special contingencies:-**

(a) An authority competent to classify an expenditure as scale-regulated, shall prescribe the conditions precedent to the application of the scale, the certificates to be furnished with the bill and whether such a bill shall be countersigned before or after payment. In the latter case, such charges may be drawn in the abstract bill Form R.P.R.29 or R.P.R.29A, as the case may be, with a full description of the charges, and subject to presentation of the detailed bill to the Controlling Officer for countersignature and transmission of the Pay and Accounts Officer in accordance with the procedure prescribed in sub-para (6) to (9) below.

(b) Special contingencies, which require the previous sanction of the superior authority before they can be incurred, may be drawn either in the abstract bill Form R.P.R.29 or R.P.R.29A as the case may be, with a full description of charges and subject to presentation of detailed bill in accordance with the procedure laid down in sub-para (6) to (9) below; or in the bill Form R.P.R.29 or R.P.R.29A, as the case may be, as the occasion may demand. When expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills shall bear a note of how much has been spent up to that date, against the sanction.

(4) **General instructions relating to countersigned contingencies:-** Items of contingent charges requiring countersignature and list of drawing and disbursing officers who can draw them on abstract bills should be drawn up as laid down in sub-para (3) of para 2.13.

(5) **Form of abstract bills, etc. pertaining to countersigned contingencies:-** Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn by presenting abstract bills in Form R.P.R.29 or R.P.R.29A as the case may be, subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Pay and Accounts Officer in accordance with the procedure hereinafter prescribed.

(6) **Preparation of abstract bill:-** The numbers assigned to sub-vouchers (in cases of payment from permanent advance) or to credit bills or pre-receipted bills, if any (which on payment will become sub-vouchers) pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs.2000/- (Rupees two thousand). A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate.

(7) **Form and preparation of detailed bill relating to countersigned contingencies:-**

(a) A monthly detailed bill shall be prepared in the case of contingent charges to be countersigned after payment, from the monthly totals of the contingent register; such detailed bill will be in Form R.P.R.29 or R.P.R.29A as the case may be, headed "Not for payment" and will show the monthly total of each column with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item; the number and date of every abstract contingent bill cashed, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

(b) The detailed bill shall be signed by the Head of the Office and submitted to the Controlling Officer, (or if there be no controlling officer to the Pay and Accounts Officer, direct) with all sub-vouchers above Rs. 2000 (Rupees Two thousand), his signature to the certificate endorsed on the bill taking the place of the smaller ones.

(c) If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the counter-signing officer with the detailed bill.

**(8) Counter signature of detailed bill, etc.:-**

(a) On receipt of the monthly detailed bill in the office of the countersigning officer with the sub-voucher, it shall be reviewed by the countersigning officer with the sub-vouchers. Any disallowance with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the Controlling Officer. The countersigning officer shall then record the date of admission, under his initials, sign the bill and despatch it to the Pay and Accounts Officer direct with the sub-vouchers for items for more than Rs. 2000 (Rupees Two thousand) each, his signature to the certificate endorsed in the bill taking the place of the smaller ones.

(b)The term 'items' refers to items of expenditure and not items of charge; for example, a charge for Rs. 1020 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 exceed Rs. 1000.

(c) In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

(d) A register of contingent expenditure may also be kept in the office of the controlling officer in such form and according to such method as may be titled by a Department of the Central Government in consultation with the Pay and Accounts Officer.

(e) The detailed bills duly signed by the controlling officer shall be sent to the Pay and Accounts Officer direct within seven days from the date of receipt of such bills in his office.

**(9) Disallowance by the countersigning officer:-** After dispatch of the bill to the Pay and Accounts Officer, 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 for payment by 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 the bill of.....Rs.....', 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 by entering after the total of sub-vouchers 'Add amount disallowed from bill of..... refunded by deduction from contingent bill No..... dated.....and subsequently allowed as per.....'; the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

**(10) Contingencies requiring counter-signature before payment:-** Bill for contingent charges requiring counter signature before payment shall be drawn in Form R.P.R.29 or R.P.R.29A as the case may be.

(11) **Payment for purchase of service postage stamps:** A crossed 'Government Account' cheque in favour of the Post Master (or Treasury Officers in States where the work of stocking or distribution or both of service stamps has not yet been taken over by the Department of Posts) or State Bank of India branches which are authorised to sell stamps may be drawn or obtained by Drawing and Disbursing Officer from Pay and Accounts office by preferring a bill indicating the value of postage stamps of various denominations required, and giving a certificate that the stamps will be used on prepaying postage on communication bona fide on the public service and that expenditure could not be avoided.

## **SECTION –IV PURCHASE OF GOODS AND SERVICES**

### **2.22 Goods and Services :-**

(1) (a) The term "Goods ":- The term 'goods' used in this chapter includes all articles, material, commodity, livestock, furniture, fixtures, raw material, spares, instruments, machinery, equipment, industrial plant, vehicles, aircraft, ships, medicines, railway rolling stock, assemblies, subassemblies, accessories, a group of machineries comprising of an integrated production process or such other category of goods or intangible products like software, technology transfer, licenses, patents or other intellectual properties purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals, etc. for a library. The term 'goods' also includes works and services which are incidental or consequential to the supply of such goods, such as, transportation, insurance, installation, commissioning, training and maintenance.

(b) **The term 'Services':-** Services can be of 2 types consulting and non-consulting:

- (i) "Consulting Service" means any subject matter of procurement which involves primarily non-physical project-specific, intellectual and procedural processes where outcomes/ deliverables would vary from one consultant to another, other than goods or works, except those incidental or consequential to the service, and includes professional, intellectual, training and advisory services or any other service classified or declared as such by a procuring entity but does not include direct engagement of a retired Government servant."
- (ii) "Non-Consulting Service" means any subject matter of procurement which involve physical, measurable deliverables/ outcomes, where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service, and includes maintenance, hiring of vehicle, outsourcing of building facilities management, security, photocopier service, janitor, office errand services, drilling, aerial photography, satellite imagery, mapping etc.

### **(2) Application:-**

The payments for acquisition of goods and services required for the public service shall be regulated by rules in this section except in so far as they are supplemented or varied by such general or special rules or Subsidiary Instructions as may be issued by the Government.

### **2.23 Purchases in India other than through agencies specified by the Government:-**

(1) Subject as hereinafter provided, the provisions of Section III of this Part shall apply generally to payments for stores purchased in India otherwise than through any agency specified by the Government, from time to time for this purpose.

(2) As a general rule, payment for supplies is not permissible unless the stores have been received and inspected. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all



losses in the event, of the materials being found short or defective. In all such cases, the amount required for payment shall be drawn on an abstract bill (R.P.R.29 or R.P.R.29A, as the case may be), giving full description of the charges and number and date of sanction permitting advance payment (wherever necessary). In such cases of advance payments, as soon as the supplies are received, a detailed bill (R.P.R.29 or R.P.R.29A, as the case may be) prepared on the basis of the actual verification and measurement of the supplies, along with the required sub-vouchers, must be submitted to the Pay and Accounts Officer in adjustment of the advance drawn earlier quoting Voucher No. and date of the relevant abstract bill. The provisions of sub-para (3) of para 2.6 shall be followed. A system generated unique number shall be assigned to each intent of purchase and are linked to related to every contracts/ supply order and any subsequent amendments or variation in the orders. A system generated ledger shall be prepared for each intent of purchase showing the payments including advance and final adjustment against the purchase or supply orders.

(3) Wherever stores are supplied by one Department to another and debits are required to be raised through the Accounts channel, the following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoice is countersigned:—

“It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.”

- (1) Department or Office to which the charge is debitable.....
- (2) Unit of appropriation (Major, Minor, Subhead and Detailed head) and Demand for Grant.....Number.....
- (3) Month and year to which the charge relates
- (4) Pay and Accounts Officer by whom the amount is payable

**2.24 Purchases of Stores and Contingent items through agencies specified by the Government:-**

(1) Without prejudice to the generality of the provisions contained in this chapter with regard to withdrawal of moneys from the Government Account, the procedure relating to payments for purchase of stores and contingent items through the agencies specified by the Government from time to time may be regulated by special orders issued by the Government in this behalf.

(2) Subject as aforesaid, payments and inter-departmental adjustments will be effected by accounting organizations in accordance with the prescribed procedure.

(3) In terms of Rule 149 of GFR, 2017, the Procurement of common use Goods and Services by Ministries or Departments through online Government e-marketplace (GeM) will be mandatory for Goods or Services available on GeM.

(4) The Procedures for payments for Goods/ Services to Sellers/ Service Providers in Government e- Marketplace (GeM) are being issued by Department of Expenditure from time to time.

(5) In respect of contracts for Supply of Goods, 100% payment including GST should be made after receipt and acceptance of Goods and generation of "Goods CRAC" (Consignee Receipt and Acceptance Certificate) subject to recoveries, if any, either on account of short supply and Liquidated Damages etc. for delay in supply.

(6) In respect of contracts for Services, payment should be made as per periodicity defined in the contract i.e. Monthly, Quarterly or any other pre-defined payment periodicity. 100% payment including GST for the particular payment cycle should be made after receipt and acceptance of the Services and generation of "Service CRAC" (Consignee Receipt and Acceptance Certificate) subject to recoveries, if any, either on account of short supply, SLA (Service Level Agreement) deviations and Liquidated Damages for delay in supply etc.

(7) In respect of contracts for Supply, Installation, Testing, Commissioning of Goods and Training of operators etc. the complete cost break-up indicating Basic price, GST, Installation and commissioning charges, Incidental Services, training etc. is to be indicated separately in the bid. In order to cater to installation intensive products, the different configurable payment terms will have to be incorporated in GeM functionalities (depending upon the quantum of installation and turnkey work required).

(8) While creating the bid, Buyer shall have functionality to define the percentage of payment linked with deliverables in different milestones. In case of Milestone Based Payments, separate timelines / delivery periods for each milestone will be provided.

(9) The Central Government Buyer i.e. the concerned Programme Division or Administrative Unit in a Ministry/ Department will place the Contract online after taking prior approval of the competent authority for procuring a particular Good or Service. The GeM portal will generate a Sanction Order and the Contract which will be digitally/e-signed by the Buyer. These documents duly digitally/e-signed by the Buyer will be made available online to the concerned DDO and PAO or Paying Authority as defined in the contract and Seller/ Service Provider. The DDO and PAO/Paying Authority shall have access to the Contract online in order to ensure that the Bill is generated at the stage of payment in accordance with the contractual provisions. The GeM portal will send the Sanction Order details to PFMS.

(10) On issue of Sanction order and placing the Contract for goods, the full amount required from the relevant Budget Head should be blocked in the PFMS. In cases of Services, amount should be blocked for one payment cycle as defined in the contract. Before releasing payment for any cycle, the funds required for the next payment cycle should be blocked so as to ensure availability of payable funds for the next payment cycle.

(11) On dispatch of Goods, the Seller would enter the Dispatch Details and date of Dispatch and will upload documentary evidence of Dispatch against each consignment on GeM Portal. The Seller shall prepare an electronic Invoice, digitally/e-signed, on GeM portal and shall submit the same on-line to

the Buyer. GeM portal will send an SMS/ email alert to the Buyer, on submission of Invoice. This Invoice will contain mode of dispatch of goods, dispatched/delivered quantity with date and all inclusive price claimed based on digitally/e-signed Contract. In case Services are procured, the required data as per Contract may be incorporated in the Invoice.

(12) After actual delivery of goods at consignee destination/ milestone achievement (such as completion of installation / commissioning or training etc. as defined in the contract)/ service delivery, Seller would enter the actual date of delivery/ milestone achievement/ Service Log-sheet (as applicable) and will upload documentary evidence for the same duly digitally signed/ e-signed. In case of Services Contracts, the Service Provider will fill up the required data as per the contract (such as log sheets and/or Invoice etc. duly digitally signed/ e-signed).

(13) Immediately upon above entry by Seller/ Service Provider, an alert through email or SMS will be sent to Consignee informing that consignee has to mandatorily acknowledge receipt of stores/ milestone achievement/ service delivery through generation of PRC on GeM. The Buyer/Consignee should receive the Goods/Services and issues an online Provisional Receipt Certificate (PRC), within 48 hours, on 'said to contain basis' on the GeM portal with his/her digital signature/e-sign, mentioning the date of Receipt.

(14) In case the consignee does not issue PRC within 48 hrs from entry of delivery of goods/ milestone achievement/ service delivery by Seller/ Service Provider, an alert through email or SMS will be sent to Consignee and Buyer informing that consignee has to mandatorily acknowledge receipt of stores/ milestone achievement/ service delivery through generation of PRC on GeM.

(15) However, if the consignee does not issue PRC within 96 hrs from delivery of goods/ milestone achievement/ service delivery as per entry made by Seller/ Service provider, GeM System/Portal would auto generate unsigned PRC considering the date of delivery of goods/ milestone achievement / service delivery as indicated by the seller as deemed date of receipt for issuance of PRC.

(16) In case the PRC is auto-generated, the consignee shall have the provision on GeM to respond back within 48 hrs, if the goods have not been received or short received recommending to cancel or amend/correct the date of receipt / quantity in the auto-generated Deemed PRC.

(17) After issue of PRC/ Deemed PRC, an alert shall be sent to consignee to issue the Consignee's Receipt & Acceptance Certificate (CRAC) within 10 days. After verification including assessment of quality and quantity of goods /verification of completion of all deliverables defined in the milestone/ completion of service for the defined period, the Consignee(s) will issue an on-line digitally/e- signed CRAC. However, if the consignee does not issue CRAC within 10 days, on 11th day from the date of receipt/ deemed date of receipt of quantity/milestone achievement / service delivery as indicated in PRC, GeM System/Portal would auto generate unsigned CRAC. This will be made available on GeM to the Buyer/ Seller and also the concerned DDO (if applicable) and PAO/Paying Authority. The GeM

portal would generate a unique serial number for CRAC relating to concerned DDO (if applicable) &PAO/Paying Authority, so that the payments are made seriatim.

(18) In case the CRAC is auto-generated, the consignee shall have the provision on GeM to cancel or amend the auto-generated CRAC within 72 hrs, if the goods have not been accepted or found defective / short received.

(19) After generation of CRAC, the Buyer shall prepare 'payment advice' on GeM Portal, indicating any contractual deductions such as penalties for violation of Service Level Agreement (as applicable)/Liquidated Damages for delayed supplies/ milestone achievement/ service delivery etc. which will be used by GeM portal to compute the net amount payable for the accepted quantity/ milestone achievement/ service delivery after factoring in the contractual deduction(s) and generate claims for payments digitally/e-signed by the Buyer. This claim for payment shall be made available to the DDO on GeM Portal and the requisite data will also be pushed online in the PFMS. DDO will log into PFMS and generate the Bill in Form R.P.R.49 against the said claims and forward the same to the PAO/Paying Authority for payment, after deducting any statutory deductions including TDS as applicable.

(20) It is obligatory to make payments without any delay for purchases made on GeM. In no case should it take longer than the prescribed timelines. The timelines after Consignee Receipt and Acceptance Certificate (CRAC) issued on-line and digitally/e-signed by consignee, will be two (2) working days for Buyer, one (1) working day for concerned DDO and two (2) working days for concerned PAO for triggering payment through PFMS for crediting to the supplier's account.

(21) In case of return of Bills by PAO/Paying authority, the discrepancies should be addressed by concerned Buyer/DDO within one working day and thereafter on re- submission of Bill the PAO should also not take more than one (1) working day for triggering payment to the Seller/ service provider. In the entire process, time taken for payment should not exceed ten (10) days including holidays.

(22) After online pre-check of all relevant documents, PAO/Paying Authority shall debit the Government account, releasing the corresponding payment through PFMS / to be credited into the bank account of the Seller/service Provider. The payment so released shall be credited to the Seller/Service Provider account within 24 hours (excluding public holidays), by the Bank. SMS alerts shall be sent to the Seller/Service Provider and Buyer after the payment is authorized by PAO and also after the confirmation of the payment by the Bank. The payment authorization as well as payment confirmation details shall be shared by PFMS on the GeM portal. The PAO/Paying Authority and DDO shall comply with the provisions of General Financial Rules for budget implementation.

(23) In case of return of Bill, if necessary, by PAO/Paying Authority, it should be made online with all queries/discrepancies/reasons for rejections indicated in one go with the approval of competent authority, to the DDO/Buyer for the needful corrections at their end.

(24) The DDO shall also be responsible for issuing TDS certificate (as per Income Tax Act, 1961 amended from time to time) to the Seller after release of the payment to the Seller/Supplier. The DDO

shall also be responsible for deduction of TDS on GST as per GST provisions and to deposit the same with the Govt, as per GST rules and issue Form GSTR 7A to the person whose TDS has been deducted.

(25) GeM System/Portal would also have on-line provisions for generating supplementary Invoice(s) for claim/refund of statutory changes in Duties and taxes, if any, as above. A provision for all types of refunds/claims should be available on-line through PFMS.

(26) In terms of the provisions of the Information Technology Act 2000 as amended from time to time, digitally/e-signed online documents generated on GeM shall be treated at par with ink-signed documents for release of payment to the Seller/Service Provider and no ink signed paper/documents shall be demanded/insisted.

(27) For all contracts placed through GeM, the payment through PFMS to all Sellers/ Service Providers must be released online only against electronic bill generated on GeM. No offline payment should be made in such cases to avoid double payment. Only in exceptional cases such as non-availability of the GeM platform or long shutdown of internet services at Buyer location or similar force majeure conditions, such off-line payments can be resorted to subject to the condition that immediately after resolution of the problem, necessary entries would be made on-line in GeM portal to obviate the possibility of double payment.

#### **2.25 Procedure for payment against direct orders on firms, etc., abroad:-**

(1) In regard to articles obtained by placing direct orders on firms or individuals in the United Kingdom, United States of America or in any foreign country, payment shall be arranged in accordance with the following:—

(a) the Drawing and Disbursing Officer of the Ministry or Department which has placed the order after following the usual procedure (including issue of formal sanction order therefore), shall, as soon as all the checks necessary in connection with the receipt, inspection and verification of articles have been applied, forward the firm's bill, in original, with necessary endorsement and, certificate thereon to his Pay and Accounts Officer. Particular care must be taken to ensure that no double payment is authorized in respect of the same claim. The Pay and Accounts Officer will apply usual pre checks and pass the bill.

(b) Where the time schedule of payment permits, the Pay and Accounts Officer will, so far as possible arrange payment by electronic mode (SWIFT facility) through the authorized bank or purchase a bank draft in the specified foreign currency in favour of the supplier in the foreign country, through the accredited bank and forward it to the concerned departmental officer for despatch to the supplier by mail or otherwise. The SWIFT charges or cost of the bank draft in rupees as reflected in the bank scroll will be booked by the Pay and Accounts Officer against the relevant head of account.

(c) Wherever the supply order or order in regard to acceptance of tender involves heavy payments, with a specific payment schedule clause therein, usually a letter of credit is opened

in favour of foreign suppliers through the accredited bank of the Ministry or Department concerned. Alternatively, payment could also be arranged by SWIFT facility from India directly into the payee's pre-specified bank account abroad as soon as the completed invoice and all relevant documents as required by the terms of the contract are received in the Ministry, Department or by the bank in India, nominated by the Ministry or Department for the purpose, so as to strictly adhere to the stipulated time schedule of payment. Special care should be taken to ensure that the requisite documents are promptly passed on by the bank to the respective authorities in the Ministry or Department concerned for verification where the time schedule is to reckon from the date of receipt of the same by the Department or bank whichever is earlier.

(2) This procedure covers purchases from abroad made under the normal procedures and rules. Purchases and procurement of stores under special arrangements will be governed by the procedure specified in the relevant agreement or instrument or undertaking.

(3) Instructions regarding procedures for payments to foreign suppliers for imports covered under various foreign aid (credits, loans or grants) programmes and, instructions regarding procedures for accounting of cash and equipment grants received by the Government from various foreign Governments or Institutions, are required to be issued by the Controller of Aid Accounts and Audit (Department of Economic Affairs) for each loan, credit or grant agreement, separately, duly approved by the Controller General of Accounts on the advice of the Comptroller and Auditor General of India.

## **SECTION – V**

### **WORKS EXPENDITURE**

#### **2.26 Application:-**

This procedure shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Public Works Department as per provisions contained in General Financial Rules or under special orders of the Government by the Department using or requiring such works.

#### **2.27 Charges on petty construction and repair works met from contingencies:-**

Expenditure on petty construction and repairs which, under any order issued by the Government, treated as contingent expenditure of the Department incurring it, is subject to the rules in Section III. When contingent bills are drawn for works expenditure permitted to be treated as contingent expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimates shall invariably be entered in the bill. The item and amount of the bill should be under work contingency as approved in sanction and estimate. A full description of each item of expenditure together with details where necessary, showing the rates and quantities shall be given and sub-vouchers, together with the receipt of the actual payee, shall be furnished under the rules in Section III of this Part. When it is not possible to give details of the expenditure at the time of drawing the bill, they must be given subsequently in a bill in Form R.P.R.29 or R.P.R.29A as the case may be, headed 'Not Payable, to which the necessary sub-vouchers shall be attached. The transmission to the Pay and Accounts officer of the detailed bill and the sub-vouchers shall never be delayed for more than a month. Payment for labour shall be supported by the certificate prescribed in para 2.16 above.

#### **2.28 Payments to labourers:-**

(1) As a general rule but subject to such exceptions as may be laid down in the authorized departmental regulations, wages of labourers engaged departmentally, shall be listed out showing the names of the labourers number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorized additions to the entries once made.

(2) Subject as provided in sub-para (1), the details of labourer may be kept in such form and in accordance with such methods as may be authorized by departmental regulations.

#### **2.29 Witnessing the payments:-**

(1) The payment made on this account through cash must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the details of labourer.

(2) If any items remain unpaid, the details thereof must be recorded separately in the details of labourer list in which they were originally drawn before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from one list to another list of details of labourer until they are paid, the payments-being recorded and certified in the same way as current items.

(3) Notwithstanding anything contained in sub-para (2), it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the details of labourer list in which they were drawn and that suitable precautions are taken to prevent double payment.

### **2.30 Payments to work charged establishment:-**

(1) Wages of members of the work-charged establishment may be drawn on the form of pay bill of regular establishment (Form RPR13) or such other suitable form as may be prescribed in authorized departmental regulations, according to local circumstances or to meet local requirements.

(2) The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

(3) Deductions such as on account of fines, income-tax and recoveries of advances such as festival advances etc. should be shown by special entries against the names concerned.

(4) If the acknowledgement of the payee cannot conveniently be obtained on the bill itself; it may be obtained separately and attached to the bill as a sub-voucher.

(5) Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month may be paid subsequently when claimed, on a separate bill, quoting in each case; the reference to the bill in which the Charge was originally included and the particular-Item thereof. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records so as to guard against second payment.

### **2.31 Payments to suppliers and contractors:-**

(1) Unless in any case the Government direct otherwise, payment for all work done other than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared, as far as possible, by the claimants themselves in authorized forms of bills and vouchers, and no payment other than an advance payment may be authorized, unless the correctness of the claim in respect of quantities and rates as well as the quality of the works done or supplies made have been accepted and all calculations carefully checked by a responsible officer.



(2) Subject to such general or special instructions as may be issued by the Government, measurement books may be kept in such form and according to such methods as may be authorized by departmental regulations in consultation with the Head of Accounting Organization, as the case may be.

**2.32 Payments for works done through local authority:-**

(1) When the maintenance of any Government buildings or roads is entrusted to a Local authority, the payment made to it on this account shall be treated in the same way as payment for work done by a contractor.

(2) If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

**2.33 Advances to contractors:-**

As a general rule, and subject to such exceptions as may be authorized by the Government, no payment can be made to a contractor except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors during the execution of a work shall invariably be recovered from their bills for the value of work done or supplies made, before final payment is made which must, in no case, be permitted without detailed measurement.

**2.34 Detailed procedure to be prescribed through departmental regulations:-**

Without prejudice to the generality of the rules contained in this Section, the forms of bills and the detailed procedure to be observed by departmental officers and the vouchers relating to works expenditure, may be prescribed through departmental regulations.

**Section (VI)**  
**REFUND OF REVENUE**

**2.35 Refund of non-tax revenue** (*See Rule 22*):-

(1) Refunds of revenue can be drawn only on the demands and on the receipt of the person entitled to receive such refunds after production of proper authority. In such cases, the bill for such drawal should be accompanied by a statement showing the names of the refundees along with the account details, the amount refundable to each, and the number and date of the challan through which the money was originally credited.

(2) On no account may such amounts be drawn to be lodged in a deposit account pending demand.

(3) Refunds of the value of Currency Notes credited to Government in accordance with the provisions of the Reserve Bank of India (Note Refund) Rules, 1975, shall be made by the Currency Officer by debit to Government Account (account held under Department of Economic Affairs) and, simultaneously, the particulars of the original credit together with the receipt of the actual payee shall be sent by him to the Pay and Accounts Officer, Ministry of Finance, Department of Economic Affairs.

(4) Procedure to be followed for noting the refunds in departmental records, etc.:-

Except as otherwise provided in these rules, every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail and a certificate of such a note having been made must be given in all vouchers for refunds.

(5) Form of bill for drawal of refunds of revenue:-

(a) Except as otherwise provided in these rules, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money on account of refunds of revenue shall be prepared in Form R.P.R. 33. The officer who received the original amount shall fill the form and sign the certificate at the foot, while the Pay and Accounts Officer shall verify the credits in the accounts.

(b) Where, under the provisions of rule 22, a departmental officer is required to draw the amount for refund of revenue, he will prepare a bill in Form RPR33 duly supported by the original challan with which the money was credited' to Government Account or by a duly attested statement showing the names of the refundee's, the amounts to be refunded and the number and date of the challan with which the money was originally deposited and the amount, if any, already refunded, in cases where the amounts received from more than one person were credited by a single challan by him, and present it for payment '. The Pay and Accounts Officer will then make the payment to the departmental officer after verifying the credit as stated in sub-para (a).

(c) Bill for refund of passport fees, whose refund is permissible, should be prepared in Form RPR33 by the Regional Passport Officer.

(d) The refunds of non-tax revenues into the beneficiaries' bank account through online shall be regulated in accordance with Departmental instructions issued by the Ministry/Department concerned under special procedure as prescribed from time to time.

**2.36 Refund of examination fees received by the Union Public Service Commission and Staff Selection Commission etc.:-**

(1) (a) If the amount of an examination fee originally received from a candidate through or by means of crossed Postal Order or any part of it, is to be refunded, the Secretary (or an Officer duly authorized in this regard) of Union Public Service Commission or of Staff Selection Commission as the case may be, shall present to his Pay and Accounts Officer, New Delhi a bill for the amount to be refunded, duly supported by the original challan crediting the money to the Government Account along with the money order form duly filled in.

(b) The accompanying challan shall also indicate under the Secretary's (or of a duly authorized officer in this regard) dated signatures, the total amount to be refunded. If the amount were deposited in lump sum into the bank, a statement showing the names of the candidates demanding refunds, the amounts to be refunded to each, the number and date of the challan in which the money was originally, deposited and the amount already refunded, if any, shall accompany the bill instead of the challan; such statement will be duly attested by the Secretary (or by an Officer duly authorized in this regard) of the Commission.

(c) The Pay and Accounts Officer, after necessary check and verification with the original entry in the bank scroll, shall pass the bill and forward the money order form to the Post Office along with the 'Government Account' cheque for the total' amount of the bill (including money order commission charged) in favour of the postal department under intimation to the Drawing and Disbursing Officer of the Commission. The Secretary of the Commission (or an officer duly authorized in this regard) shall watch for the money order receipts' and record them after necessary check and note in the original copy of the challan under his dated signatures the amounts refunded.

(2) If the amount of examination fee was originally paid in any Embassy or Mission abroad and the refund is desired in India, similar action would be taken except that verification of the credit will be on the authority of the Secretary of the Commission (or of an officer duly authorized in this regard).

(3) If the amount of an examination fee originally received from the candidate by the Commission in the form of Central Recruitment Fee Stamps affixed on the application, is to be refunded, the Secretary (or an Officer duly authorized in this regard) of Union Public Service Commission or of Staff Selection Commission as the case may be, shall present to his Pay and Accounts Officer, a bill for the amount to be refunded duly supported by the sanction issued by the Secretary of the Commission (or an Officer duly authorized in this regard). Before issuing sanction for the refund of the amount, necessary

verification with reference to the application and the recruitment stamps affixed thereon shall be done by the Commission and suitable note kept on the application to avoid double claim. The stamp affixed shall also be duly cancelled.

### **2.37 Refund of tax revenue (Direct Taxes):-**

Refund of income tax, corporation tax etc.:- Special rules are prescribed by the Central Board of Direct Taxes, Ministry of Finance (Department of Revenue) for the refund of Income Tax and Corporation Tax. The said rules also apply mutatis mutandis to residual refund of other direct taxes like Estate Duty, Wealth Tax, Gift Tax, Expenditure tax, and Hotel Receipts Tax. Refunds of tax are made through different methods viz. by issuing Refund orders by the Departmental Officer, payment by direct credit to the tax assessee's bank account (mentioned in his ITR) or by cheque in his favour. Payments of such refunds shall be made to the refundee himself, or to a person duly authorized by him to receive payment. Refunds orders drawn on the bank direct are negotiable instruments and are, therefore, capable of being transferred by endorsement and delivery in accordance with the provisions of the Negotiable Instruments Act, 1881 (26 of 1881).

### **2.38 Refund of tax revenue (Indirect Taxes):-**

Refunds of Union Excise Duties, Goods and Services Tax and Customs receipts are made by the authorized officers in the Commissionerates under the CBIC, Department of Revenue and are regulated in accordance with the departmental instructions issued, by the Central Board of Indirect taxes and Customs, Ministry of Finance (Department of Revenue) under a special procedure prescribed from time to time. The refund of GST shall be made through presentation of e-bill in Form R.P.R.52. The provisions of this rule and of para 2.35 (5) shall not, therefore, be applicable to these refunds.

**SECTION – VII**  
**LOANS AND ADVANCES**

*(See Rule 23 and 24)*

**2.39 Application:-**

(1) The procedures contained in para 2.40 and 2.41 of this section shall apply to loans and advances of different classes, which are granted by the Government except in so far as they are governed by any special rules (e.g. payment of loans by the; Central Government to State or Union territory Governments) issued by Government or contained in any authorized departmental regulations. The instructions issued by the Ministry of Finance from time to time prescribing the interest rates and other terms and conditions of loans to State and Union Territory Governments, Local Bodies, Statutory Corporations, financial, industrial and commercial undertakings in the Public Sector shall be strictly followed.

(2) The provisions relating to sanction of Loans to State Governments, Local Administrations of Union Territories, local bodies, foreign Government on specific recommendation of State Government, Government institutions and other Government bodies are given in the following paras 2.42 to 2.50.

**2.40 Form of bill for loans and advances and drawal thereof:-**

Except as otherwise provided in para 2.51 to 2.55 of this section, loans and advances may be drawn on simple receipt in a form similar to Form R.P.R.34 in accordance with Note below Rule 23(1).

**2.41 Mode of repayment of loans and advances:-**

(1) Where repayment is made by deduction from the amount of a claim against the Government, or where ever repayment by directly crediting Government Account in the relevant branch of the accredited bank is permitted, the original date and amount of the loan or advance should be indicated in the relevant document so as to provide sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount shall be quoted.

(2) Procedure for payment of interest and repayment of principal of loans and advances by public sector undertakings and parties e.g. statutory bodies, institutions, societies, private sector concerns and individuals other than State Governments, Union territory Governments or foreign Governments is indicated below:-

(A) (a) payment of interest or principal or both shall be tendered, on or before the due date, at the specified branch at New Delhi of the accredited bank to the Ministry or Department which sanctioned the loan or its successor on whose books the accounts of the loans in question are maintained;

(b) The online payment can be made through [www.bharatkosh.gov.in](http://www.bharatkosh.gov.in). In case, the payment is made in cash or by cheque or draft drawn on a scheduled bank in Delhi or New Delhi in favour of the accredited bank branch mentioned in sub-paragraph (a), the payment will be accompanied by a memorandum or challan in duplicate giving the following details:—

(i) name of the loan sanctioning Ministry or Department (or its successor as the case may be);

(ii) number and date of loan sanction letter with the loan amount sanctioned; and

(iii) amount due for payment, separately for interest and principal and the head of account to which the dues are to be credited in the Government Account. Separate cheques or drafts and challans should be submitted for payment of principal and interest.

(iv) due date of payment.

(c) outstation loanees may arrange to tender payment of dues together with memorandum or challan in duplicate through their bank to the accredited bank branch at New Delhi mentioned in sub-paragraph (a) ensuring that payment is tendered at the aforesaid Bank branch by the due date; and

(d) the receipt of cheque or draft tendered in payment of dues will be acknowledged by the accredited bank branch through a paper token immediately and after realization of the cheque or draft, duplicate copy of the challan will be given to the tenderer.

(B) The accredited bank collecting the dues shall arrange prompt credit thereof to Central Government Account and send original copy of the challan with a credit scroll to the Pay and Accounts Officer of the Ministry or Department in accordance with the general instructions issued for handling receipts and payments of the Ministry or Department.

(C) Provisions of sub-para (4) of para 1.1 of Chapter 1 and Rule 10 regarding date of receipts should also be kept in view while tendering a cheque or draft at the bank under this procedure.

(D) As regards heads of account referred to in paragraph 2(A)(b) (iii), the head for repayment of principal will be the same as that against which the loan was sanctioned and paid by Government; the head of account against which interest is to be credited will be one of the minor heads indicated below which is relevant for the purpose under the major head 0049-Interest receipts-(c) Other interest receipts of Central Government:

Interest from Public Sector and other Undertakings.

Interest from local bodies.

Interest from Cooperative Societies.

Interest from Cultivators.

Interest from Port Trusts.

Interest from other parties.

Other receipts.

#### **2.42 Instalments of Loans:-**

(1) When a loan of public money is taken out in instalments, each instalment of the loan so drawn shall be treated as a separate loan for purposes of repayment of principal and payment of interest thereon except where the various instalments drawn during a financial year are, for this purpose, allowed to be consolidated into a single loan as at the end of that particular financial year. In the latter event, simple interest at the prescribed rate on the various loan instalments from the date of drawal of each instalment to the date of their consolidation shall be separately payable by the borrower. Repayment of each loan or the consolidated loan, as the case may be, and the payment of interest thereon shall be arranged by the borrower annually on or before the anniversary date of drawal or consolidation of the loan in such number of instalments as the sanctioning authority may prescribe. The sanctioning authority may allow, in deserving cases a moratorium towards repayment of principal but not for the payment of interest. Should it appear that there is an undue delay on the part of the debtor in taking out the last instalment of a loan the authority sanctioning the loan may at any time declare that loan closed, and order repayment of capital to begin. The Pay and Accounts Officer shall bring to notice any delay that appears to him to require this remedy and he shall take this step whether or not there are any dates fixed for taking of instalments.

NOTE 1. These instructions are applicable mutatis mutandis to loans, the repayments of which are made by other than annual instalments.

NOTE 2. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which a loan is repaid with interest, presupposes punctual payment of the instalment and that, if any instalment is not punctually repaid, the interest amount shall need to be recalculated.

(2) The recovery of loans shall ordinarily be effected in annual equal instalments of principal together with interest due on the outstanding amount of principal from time to time. The repayment and interest instalments may be rounded off to the nearest rupee subject to final adjustment at the time of payment of last installment of principal and/or interest.

#### **2.43 Procedure to be followed in case of defaults in repayment of interest free loans or loans sanctioned at concessional rates of interest:-**

(1) Defaults in Payment. The loan sanctions in favour of State or Union Territory Governments and the loan sanctions or undertakings or agreements in case of wholly Government owned companies or Public Sector Undertakings shall invariably include provision for the levy of penal interest on overdue instalments of interest or principal and interest. The loan sanctions and agreements in all other cases shall invariably stipulate a higher rate of interest and provide for lower rate of interest in the case of punctual payments. The penal or the higher rate of interest, as the case may be, shall not, except under special orders of Government, be less than two and half per cent per annum above the normal rate of interest prescribed by Government from time to time for the loans advanced.

(2) Any default in the payment of interest upon a loan or in the repayment of principal, shall be promptly reported by the Pay and Accounts Officer, to the authority which sanctioned the loan. The

responsibility of the Pay and Accounts Officer, under this rule refers only to the loans, the detailed accounts for which are kept by him.

(3) In the case of grant of interest free loans e.g., loans to technical educational institutions for construction of hostels, prompt repayment shall be made a condition for the grant of interest free loans. The sanction letter in such cases shall provide that in the event of any default in repayment, interest at rates prescribed by Government from time to time will be chargeable on the loans.

(4) In the case of loans sanctioned at concessional rates of interest (the difference between the normal rate and concessional rate), shall be made conditional upon prompt repayments of principal and payment of interest thereon by the entity concerned.

(5) In the cases where in addition to interest free loans, subsidy is also provided to meet running expenses the sanction letter shall provide that in the event of any default in repayment, the defaulted dues would be recovered out of the subsidy payable.

(6) On receipt of a report of default referred to in sub-para (ii) above, the authority concerned shall immediately take steps to get the default remedied and also consider enforcement of penal or higher rate of interest on the overdue amounts. Where the sanctioning authority is satisfied, having regard to the circumstances of the case, that penal or higher interest need not be recovered, the borrower shall ordinarily be asked to pay interest, at the normal rate prescribed in the loan sanction, on the overdue amount (of principal and/or interest) from the due date of payment up to the date of settlement of the default. The recovery of additional interest shall not be waived except in special circumstances or where the period of defaults is very short, e.g., a few days.

**2.44 Irrecoverable Loans:** A competent authority, after prior approval of the Ministry of Finance may remit or write off any loans owing to their irrecoverability or otherwise.

**2.45. Undertaking to be obtained from wholly - owned Government Companies:-**

(1) In the case of loans to wholly-owned Government Companies, a written undertaking to the effect that the fixed assets of the company shall not be hypothecated without prior approval of the Government shall be obtained in Form GFR 15. No stamp duty need be paid on these written undertakings.

(2) Loans to parties other than State Governments, wholly owned Government Companies and Local Administration of Union Territories shall be sanctioned only against adequate security. The security to be taken shall ordinarily be at least thirty-three and one-third per cent more than the amount of the loan. However, a competent authority may accept security of less value for adequate reasons to be recorded.



**2.46 Accounts and Control:** Subject to such general or specific directions as may be given by the Comptroller and Auditor General in this behalf, detailed accounts of loans to Institutions and Organizations, etc., shall be maintained by the Pay and Accounts Officer who shall watch their recovery and see that the conditions attached to each loan are fulfilled.

**2.47 Annual Returns:** Each Principal Accounts Officer shall submit to the concerned Ministry or Department of Government, a statement in Form GFR 13 showing the details of outstanding Central Loans borne on his books as on thirty-first March each year. This statement shall be submitted not later than the following thirtieth September and shall indicate the aggregate of outstanding balance of loans, details of defaults, if any, in repayment of principal and/ or interest and the earliest period to which the default pertains, against each State or Union Territory Government, foreign Government, Railway or Department of Posts funds, Central Public Sector and other Government Institutions etc. Where, however, detailed accounts are not required to be maintained by the Accounts Office, the statement shall contain departmental authority-wise aggregate balances of outstanding loans.

**2.48 Review of Annual Statements with a view to enforce repayments of the principal and interest due:**

(1) The Administrative Ministries shall keep watch over the receipt of the Annual Statements in Form GFR 13 regularly from the Pay and Accounts Officer and conduct a close review of the cases of defaults in repayment of the instalments of principal and/or interest due, as revealed from these Annual Statements and take suitable measures for enforcing repayments of the principal and interest due. If these statements are not received in time, the Pay and Accounts Officer shall be reminded promptly. To facilitate a proper review of the position of outstanding loans, the Ministries may also arrange to maintain centrally a list of all sanctions issued relating to loans advanced to State Governments and other entities.

(2) **Submission of Annual Assessment Report:** A copy of Annual Assessment Report on status of all outstanding loans, including timely and accurate payment of principal and interest due, shall be submitted by the Financial Advisor of the Administrative Ministry concerned to the Ministry of Finance by 30th June of each financial year.

**2.49 Agreements and other documentation:-**

(1) In the case of loans to parties other than State Governments and wholly owned Government Companies, a loan agreement specifying all the terms and conditions shall be executed. A clause shall invariably be inserted in all such agreements enabling Government at any time to call for accounts of the applicant relating to any accounting year with power to depute an officer specially authorized for this purpose to inspect the applicant's books, if necessary.

(2) A written undertaking in Form GFR 15 shall be obtained from a wholly Government-owned company at the time of sanctioning the loan. The sanction shall specifically state that such an undertaking would be obtained from the loanee before the drawal of the amount of loan and a certificate that the undertaking has been obtained, shall be recorded by the Drawing Officer of the office of the sanctioning authority in the bill for drawal of the amount of loan. The sanction in respect of loans to

other organizations, where a formal agreement is required to be executed, shall also be issued in the same manner.

### **2.50 Submission of Utilization Certificate, Reports, Statements, etc:-**

(1) Submission of Utilization Certificate, Reports, Statements, etc. In cases in which conditions are attached to the utilization of loan, either in the shape of the specification of the particular objects on or the time within which the money must be spent or otherwise, the authority competent to sanction the loan shall be primarily responsible for certifying to the Pay and Accounts Officer where necessary, the fulfilment of the conditions attaching to the loan, unless there is any special rule or order to the contrary. The loans sanctioned to the State Governments and the Local Administration of Union Territories shall not, however, come within the purview of this rule.

(2) The certificate referred to in Rule 256 (1) of GFR, 2017 shall be furnished as in Form GFR 12-B and at such intervals as maybe agreed to between the Audit Officer and/or the Pay and Accounts Officer, as the case may be, and the Ministry or Department concerned. Before recording the certificate, the certifying officer shall take steps to satisfy himself that the conditions, on which the loan was sanctioned, have been or are being fulfilled. For this purpose, he may require the submission to him at suitable intervals of such reports, statements, etc., which shall establish the utilization of loan for the purpose for which it was sanctioned. The loanee institution may also be required to furnish a certificate from its Auditors that the conditions attaching to the loan have been or are being fulfilled. The certificate shall give details of the breaches, if any, of those conditions.

(3) A Certificate of Utilization of the loan shall be furnished to the Pay and Accounts Officer in every case of loan made for specific purposes, even if of the any conditions is not specifically attached to the grant. Such certificates are not, however, necessary in cases where loans are sanctioned not for any specific purpose or object but take the shape of a temporary financial aid or where the loans have been sanctioned to the Public Sector Undertakings intended for financing of their approved capital outlays. The repayment of loan, however, has to be watched in the usual manner.

(4) In respect of loans the detailed accounts of which are maintained in the Audit Offices, the authorities sanctioning the loan shall furnish the Utilization Certificate in respect of each individual case.

(5) Where the detailed accounts of the loans are maintained by the Departmental authorities, a consolidated Utilization Certificate shall be furnished to Audit by the Ministries/Departments sanctioning the loans to Institutions/ Organisations for the total amount of the loans disbursed during each year for different purposes including the loans sanctioned by their subordinate officers. This certificate shall not cover the loans to individuals for which Utilization Certificates need not be furnished to the Pay and Accounts Officer. The Certificate shall indicate the year-wise and object-wise break-up of loans disbursed and the loans for which Utilizations Certificates are furnished. The utilization certificate shall also show the loans disbursed separately for each sub-head of account to facilitate verification by the Pay and Accounts Officer.

(6) The Utilization Certificates shall be furnished within a 'reasonable time' after the loan is paid to the institutions. The Department of Central Government shall prescribe, in consultation with the Ministry of Finance, target dates for the submission of the Utilization Certificates by the Department concerned to the Pay and Accounts Officer. The target date shall, as far as possible, be not later than eighteen months from the date of sanction of the loan.

(7) In respect of loans, the detailed accounts of which are maintained by Departmental Officers and where consolidated Utilization Certificates are to be furnished to Pay and Accounts Officer, the period of 18 months shall be reckoned from the expiry of the financial year in which the loans are disbursed. The consolidated Utilization Certificates in respect of such loans paid each year shall, therefore, be furnished not later than September of the second succeeding financial year.

(8) The due dates for submission of the Utilization Certificates shall be specified in the letter of sanction for loan. The target date as specified shall be rigidly enforced and extension shall only be allowed in very exceptional circumstances in consultation with the Ministry of Finance under intimation to the Audit Officer and/or the Pay and Accounts Officer, as the case may be. No further loans shall be sanctioned unless the sanctioning authorities are satisfied about the proper utilization of the earlier loan sanctioned to an Institution, etc.

#### **2.51 Revenue advances:-**

(1) The special procedure for the drawal of Revenue Advances which include takavi advances, advances under the Land Improvement Acts and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law or under special order of the Government is given in sub-para (2) below.

(2) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental Officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form R.P.R.29 or R.P.R.29A as the case may be, for disbursing to the parties.

(a) In the former case, the payments must be supported by mutual payees' receipts, and in the latter case by a certificate from the authorised disbursing officer to the effect that payment will be made to the proper payees and their receipts duly taken and filed.

(b) In the later case, the following safeguards shall be adopted:

(i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case should the submission' of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

(ii) Disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

(iii) Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Pay and Accounts Officer in adjustment of the advance drawn.

(iv) The head of the department concerned should prescribe a money limit for ' the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(3) The Pay and Accounts Officer shall maintain a plus and minus memorandum with which the departmental Officer should reconcile the balances as per accounts records. Special care shall be taken while paying recoveries into Government Account that the amount of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

#### **2.52 Advances under special laws:-**

Advances under this head will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or by such orders, general or special as may be issued by the Government in this behalf.

#### **2.53 Advances for departmental purposes:-**

(1) Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officer for whom they are sanctioned, subject to adjustment by submission of detailed accounts within one month from the date of drawal of advances supported by vouchers or by refund, as may be necessary in accordance with Rule 23(5)(a).

(2) The provisions of sub-para (3) of para 2.51 of this section shall also apply to advances of this class of which the detailed accounts are kept departmentally.

#### **2.54 Advances to government servants :-**

(1) These advances may be drawn in Form R.P.R.36 in respect of long-term advances and R.P.R.37 in respect of short-term advances. The names of Government servants with their designation and the amounts of advances sanctioned for each should be clearly indicated.

(2) A personal advance to Government servant may be repaid, either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. The recoveries through pay bills of long-term advances referred to in Rule 12 (b) of Compendium of Rules on Advances and of interest thereon, should be supported by schedules of recoveries of advances in Form R.P.R.38, separate schedules being attached for different types of advances.

**2.55 Other loans and advances:-**

Subject to the general provisions contained in para 2.39 to 2.41, loans and advances not falling under any of the separate classes specified in para 2.42 to 2.45 may be drawn and repaid in accordance with such general or special orders as the Government may issue in each case.

**SECTION – VIII**  
**GRANTS-IN AID, CONTRIBUTIONS**

**2.56 Grants-in-aid, contributions:-**

The terms 'Grants-in-aid' and 'Contributions', include such types of expenditure as grants to local bodies, religious, charitable or educational institutions and compensation to Government servants for accidental losses and contributions to International Agencies, public exhibitions and fairs.

**2.57 Form of bill for grant-in-aid, etc.:-** Save as hereinafter provided and subject to any general or special Orders of the Government, bills for grants-in-aid or contributions shall be presented by the department in Form R.P.R.34, the bills for the expenditure sanctioned by the Government and subordinate authorities under the powers delegated to them being drawn by the departmental officer nominated by the Government and the drawing officer in the office of the sanctioning authority respectively. The orders sanctioning the payment must be quoted in each case.

**2.58. Form of bill for compensation, etc.:-** Compensation to Government servants for accidental losses due to effect of floods, cyclones, earthquakes or otherwise, may be drawn in a simple bill form indicating the name and designation of the person, amount of compensation, sanction order number. The sanction Order should also be attached thereto, while submitting to the Pay and Accounts Office for pre-check payment.

**2.59. Form of bill for stipends and scholarships, etc.:-**

(1) Bills for educational scholarships or stipend, shall be presented in such form as may be prescribed by authority competent to sanction such payments in consultation with the Head of Accounting Organisation concerned. In the case of payments to institutions under private management, such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such Government official as may be nominated in this behalf by the sanctioning authority, who will present the bill and draw the amount thereof and make the payment to the institution concerned. The orders sanctioning the payment which should clearly state that the amount shall be drawn by the departmental officer nominated therein, must be quoted in each case. If any conditions are attached to the payment of scholarships or stipends the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled. The recipient shall furnish the requisite utilization certificate of actual utilization of the Grants received for the purpose for which it was sanctioned in Form GFR 12-A in terms of the related provision contained in GFR, 2017.

(2) The above procedures are not applicable to the various scholarship schemes of the Government; the amounts of scholarship in respect of students awarded scholarship under such schemes are drawn by presentation of bills by the Ministries or Departments concerned in accordance with the rules governing the schemes, and the cheques or drafts or electronic advice issued in favour of the Heads of the Institutions concerned are sent to them for making payments to the students concerned.

**SECTION IX**  
**PROVIDENT FUND, NATIONAL PENSION SYSTEM AND INSURANCE FUNDS**  
(See Rule 25)

**2.60 Recovery of subscription, contribution, premia etc.:-**

(1) Responsibility for recovery: - Subscriptions to a Provident Fund, employee's contribution to National Pension System or Insurance premia are recovered ordinarily by deduction from pay bills of the Government servants concerned and the responsibility for making necessary deductions regularly and correctly devolves upon the drawers of the bills.

(2) Recovery of premia towards Post Office Insurance fund:- Premia or subscriptions to the Post Office Insurance Fund may be realised either—

(a) by deduction from pay bills of the subscribers, attaching thereto a schedule in Form R.P.R.40; or

(b) by payment in cash at any Post Office, or through online payment of premium on the authorised website of Department of Posts in accordance with the rules of the fund.

(c) In all cases where a premium is recovered for the first time or before a Policy No. is allotted, the words 'New Policy' should be written in the remarks column if the policy number has been allotted or the authority letter from the Director (PLI) /Postmaster General enabling the subscriber to join the fund shall be quoted in the said schedule.

(d) When a subscriber to the Post Office Insurance Fund has come on transfer from another office or is transferred to another office or dies, or quits service or ceases to be a subscriber owing to policy finding exit due to death or maturity the name of the office from which 'Transferred from .....' or 'death' or 'quitted service w.e.f. ....' or 'exit by death | maturity' should be written in the schedule and shall also be notified to the Pay and Accounts Officer concerned as well as to Director (PLI), Calcutta.

(e) If the leave salary of a subscriber has not been drawn or the official is on leave without pay, the name of the official should be included in the schedule without showing any recovery, but suitable remarks may be given in remarks column as the case may be.

(f) In case of double recoveries or late recoveries, the reasons for late drawal of pay together with an indication of the month of pay from which premium has been recovered should be recorded in the remarks columns of the schedule. Similarly, reasons for short or excess recoveries are also to be recorded in the schedule.

(g) No lump sum credit without the supporting schedule or details of recovery should be sent.

(3) Recovery of subscription to General or Contributory Provident Fund, etc.:-

(a) In cases in which subscription or repayment of advances are paid by deduction from pay bills, the requisite particulars shall be entered by the Head of Office in a separate schedule in the Form R.P.R.41 to be attached to the pay bill. If the subscription is paid in cash, the number of the account and all other particulars must be furnished. In cases of officers appointed, on contract basis where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted.

(4) Remittance of contributions to NSDL: PAO and CDDO as the case may be, should ensure timely remittance of Employee's and Employer's contribution towards NPS as per the timelines prescribed in Central Civil Services (Implementation of National Pension System) Rules, 2021.

### **2.61 Entry relating to subscriptions in the last pay certificate on transfer etc.:-**

When a subscriber to any Fund whose subscriptions are realised by deduction from pay bill is transferred from one office to another, the fact that he is subscribing to the fund shall be certified on the last pay certificate (in form R.P.R.2) by noting thereon the amount of his monthly subscription and the number of the Fund account and Life Insurance policy, if any, financed therefrom as well as of Post Office Insurance Fund Policy.

### **2.62 Advances and withdrawals from Provident Fund:-**

(1) Advances and withdrawals from a Provident Fund may be drawn on Form R.P.R.42, the bill being supported by a copy of the sanction accorded by the competent authority.

(2) Bills for withdrawals from a Fund, when permissible under the rules of the Funds, to meet payments towards policies of life insurance may be prepared in the same manner as for advances mentioned in sub-para (1), the particulars regarding the policy' or policies on which premium of subscription is to be paid being noted on the bills.

(3) Withdrawals from Provident Fund by officers and staff serving abroad for payment of Insurance premium in India may be remitted by bank drafts.

(4) All bills for payment of advances, or final withdrawals from Provident Fund are to be submitted to the Pay and Accounts Officer for payment. However, Cheque Drawing and disbursing Officers may make payments relating to Provident Funds under their own cheque drawing powers to the extent permitted under the relevant departmental regulations, after attaching a certificate to the bill that the advance or withdrawal is covered by the balance at the credit of the subscriber concerned.

### **2.63 Final Payment of total accumulations in the fund etc.:-**

(1) When a Government employee, who subscribes to a Provident Fund, is about to retire or superannuate and, under the rules of the fund, money lying at his credit in the fund becomes payable to him. The Pay and Accounts Officer, after satisfying himself that the claim is tenable, will endeavour to have the relevant account posted and brought up-to-date and settle all outstanding points, such as



missing credits, in consultation with the Drawing and Disbursing Officer on a priority basis. The drawing & disbursing Officer shall prefer, a bill in Form R.P.R.42 so as to reach the Pay and Accounts Officer one month in advance of the event and append thereto a calculation sheet, indicating the manner in which the amount of final payment claimed has been arrived at with reference to the latest annual statement of the account issued to the subscriber and other details available in his records. The Pay and Accounts Officer will conduct necessary pre-check of the bill with reference to his accounts records and arrange for the payment of the correct sum due with the greatest expedition..

(2) In the event of the death of the subscriber before payment has been made, payment may be made in consultation with the Pay and Accounts Office against proper acquittance to such person or persons as would be entitled to receive payment under the rules of the fund concerned and such Subsidiary Instructions as may be issued by the Government in this behalf.

#### **2.64 Payment arising under the Provident Fund Deposit Linked Insurance Scheme, 1977:-**

The payment of additional amount payable under the Provident Fund Deposit Linked Insurance Scheme on the death of a subscriber shall be authorised by the authority competent to make final payment of provident fund balance at the credit of the deceased employee to the persons entitled to receive that employee's Provident Fund dues. The provisions of sub-para (2) of para 2.63 of this section shall mutatis mutandis apply to payments under the Provident Fund Deposit Linked Insurance Scheme.

#### **2.65 Post Office Insurance Fund payments:-**

Payments in respect of the Post Office Insurance Fund shall be made strictly in accordance with the procedure prescribed in the rules of the fund.

#### **2.66 Payments under Central Government Employees' Insurance Scheme, 1977:-**

(1) Amounts payable under the Central Government Employees Insurance Scheme 1977, as amended from time to time, shall be authorised by the Head of the office to the Government servant or the deceased employee's nominee entitled to receive the employee's dues, as the case may be after submitting the claim in Form R.P.R.44 (with such modification as may be considered necessary) to the Pay and Accounts Officer.

(2) In the absence of valid nomination, the insurance amount payable under the scheme shall be disbursed in equal shares among all the legal heirs of the deceased Government servant without insisting on the production of the usual- legal authority provided the Head of the Office is otherwise satisfied about the rights and titles of the claimants.

#### **2.67 Central Government Employees' Group Insurance Scheme. 1980 and the Scheme as extended to All-India Services as per All-India Services (Group Insurance) Rules 1981:-**

Monthly subscriptions recoverable from members of the Scheme shall be deducted every month from pay bills. For the purpose of drawal of funds for making disbursements to members or nominees of deceased members arising under the said Scheme or Rules, procedure prescribed by Government shall be followed and bills preferred in Form No. R.P.R.44 or 45 as the case may be.

**2.68 Funds not under Government management:-**

In the case of such funds which are maintained in the Public Account portion of the accounts of the Government, withdrawals from the Public Account against sums credited by way of subscriptions or of interest that is allowed by the Government shall not be permitted except in accordance with the orders issued by the relevant Ministry, Department or Union territory in consultation with the Controller General of Accounts. Wherever such orders envisage that the withdrawals should be by specified authorities connected with the fund concerned, by means of cheques on the bank nominated for the purpose (and in which the relevant receipts are credited), the Pay and Accounts Officer of the Ministry, Department or Union territory concerned may, if need be, be entrusted with the work of issuing letters of credit and for the work incidental thereto.

**SECTION - X**  
**DEPOSITS**  
*(See Rule 25)*

**2.69 Deposits:-**

(1) Broad categories of deposits:- Moneys received for deposit in the Government Account are to be classified under suitable heads of account appearing under two broad categories of 'Deposits bearing interest' and 'Deposits not bearing interest' Public Account.

(2) Application:-Unless there be anything repugnant in the subject or context, the relevant provisions of this Part shall apply to deposit transactions of the Defence, Railways, Department of Posts, Public Works and other Central Departments whose initial accounts are kept in departmental offices except in so far as they may be varied or supplemented by authorised departmental regulations.

These provisions do not apply to Post Office Savings Bank and allied deposits covered under Rule 25 (8) of RPR.

**2.70 Limitations of Deposits:-**

(1) No moneys shall be received for deposit in the Government Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

(2) Subject as aforesaid and save as expressly otherwise provided by these rules, no money is to be credited as a deposit except under the formal order of a Court or other competent authority.

(3) The treatment of the following items as deposits is prohibited:—

(a) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or any other reasons.

(b) No fines should be placed in deposit on the ground that appeal is pending, they should be credited at once to the Government and refunded, if necessary, on order of the Appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(c) As provided in sub-para (2) of para 2.35, no refunds can be drawn to be lodged in deposit pending demand by the payee.

(d) No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money.'

- (e) Government Promissory Notes or other security deposits (not being cash) received must, on no account, be credited as deposits.
- (4) The net sale proceeds of unclaimed impounded cattle may be kept in deposit for three months and if no claim be made within that time, are to be credited to the Government account.
- (5) The sale proceeds of unclaimed property are not to be placed in deposit at all; under Police Act 1861 (5 of 1861), the property itself is to be kept for six months, but money realised by sale is at once at the disposal of the Government, and should be taken to credit of the appropriate receipt head. Exception must, however, be made in the case of property left by persons dying intestate and without heirs which Civil Courts will secure and hold for certain periods in accordance with the local law.
- (6) If unclaimed property be perishable and be sold because it cannot be kept or it be sold for the benefit of the owner, its proceeds should be held for six months, in deposit, but the circumstances should be clearly stated in the challan.
- (7) Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into Government Account at convenient intervals.
- (8) The Police Department should have no deposits except security and earnest money deposits which should be paid into Government Account under the major head '8443 Civil Deposits'. Unclaimed property found by or delivered to a police officer, should be made over to the Magistrate. Proceeds of sale of old stores or other Government property should be credited to Government Account.

### **2.71 Credit deposits into Government Account:-**

- (1) Deposits must be paid into the Government Account either through departmental officers and or through the accredited bank, along with the appropriate challan (R.P.R.7 or any other specially prescribed form) by the Ministry or Department concerned. The procedure relating to credit of receipts prescribed in Part II of these rules will be applicable.
- (2) In respect of earnest money deposits made by intending tenderers of Civil and Defence Departments which are creditable as revenue deposits, the depositor must indicate the designation of the officer in whose accounts the deposit should enter.

### **2.72 Refund of deposits:-**

- (1) Refunds of deposits shall be made only on the receipt of application from the persons entitled to receive such refund in prescribed form (RPR43: Part A). Bill in form R.P.R.43: Part C shall be used for the purpose.
- (2) In cases where money on account of deposits were received and credited to Government Account by a departmental officer or at his instance, and detailed accounts are kept by him, the Departmental

officer should process the refund in Form R.P.R.43 the amount on his receipt of application from entitled person (affixing his signature in the space provided for 'Claimants' signature' in the bill and make payment to the payee concerned. Refund of deposits shall be made against authorized claim in prescribed form after taking note in deposit register by Pay and Accounts Officer on due certificate of departmental officer from permanent advance or current deposit. The departmental officer will certify on the bill that the conditions subject to which refund is to be made, have been fulfilled and that a note has been kept in his initial records to prevent a second claim.

(3) Bill for the purpose shall be duly supported by the challan with which the money was credited to Government Account and departmental receipt, if any, issued to the party. If, however, amount received from more than one person had been credited by the Departmental Officer to Government Account through a single challan (or had been remitted by means of a bank draft to the Pay and Accounts Office for credit to the Government Account), the bill should be supported by (i) a duly attested 'statement showing the names of the depositors to whom the repayment is to be made, the amount repaid, the number and date of the challan (bank draft) with which money was originally credited and the amount, if any, already repaid and (ii) the original departmental receipts, if any, issued to them. The Pay and Accounts Officer will, after verifying the availability of balance from the Deposit Register, make an entry in the repayment portion of the register and effect payment, subject to other usual checks.

(4) No separate permanent advance may be given and held apart specially for the repayment of deposits; only the office permanent advance may be augmented sufficiently for the purpose.

(5) The procedure outlined in the above rule shall apply mutatis mutandis in respect of diet money of witnesses deposited by assesseees with the Income Tax Department.

### **2.73 Refund of earnest money deposits of Civil Departments and Defence Services:-**

Except as provided in the previous rule, earnest money deposits of Civil Departments and Defence Services may be refunded under the authority of an order endorsed by the departmental officer (in whose favour the deposit was made) upon the original deposit receipt. Under no circumstances can part payment be made.

### **2.74 Transfer credit of earnest money into the Consolidated Fund in certain cases:-**

If the departmental officer desires that an item of earnest-money deposit, instead of being refunded be carried to the credit of the Government in the Consolidated Fund, he must record the fact on the deposit receipt and in his initial records and request the Account Officer to effect necessary adjustment in accounts.

### **2.75 Lapsed deposits:-**

(1) After end of each financial year, (a) deposits not exceeding twenty-five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount,

unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Pay and Accounts Officer in accordance with the relevant directions.

(2) For the purpose of this rule, the age of a repayable item, or of a balance of it, may be reckoned as dating from the time when the item or the balance, as the case may be, was initially deposited. If, however, a repayable item deposited by a party in connection with a contract or supply order is on request, decided to be reckoned as deposit against a subsequent contract or supply order awarded to the same party, the age of the item will be calculated with reference to the date of the latter.

(3) Such of the deposits (or balances of deposits) referred to in clause (b) of sub-para (1) which pertain to contracts, supply, orders that are under litigation or arbitration shall not be deemed as "unclaimed deposits" for the purpose of crediting to Government under this rule. They should, nevertheless, be listed out distinctly along with relevant particulars so as to facilitate action for releasing the deposit, or for forfeiting it, depending on the judgement or award at the conclusion of the litigation or arbitration. Relevant claim will require pre-check by the Pay and Accounts Officer before repayment.

(4) However, in the case of certain departments such as Central Public Works Department and Salt Department, which maintain detailed account of deposits themselves, the age for the purpose shall be reckoned with reference to the provisions in the concerned authorized departmental regulations.

(5) The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the preceding instructions-

#### **2.76 Procedure for refund of lapsed deposits:-**

(1) Deposits, the detailed accounts of which are required to be kept by the departmental officer and which are credited to Government under provisions of para 2.69 of this section cannot be repaid without pre check by the Pay and Accounts Officer. On receipt of bill in Form R.P.R.46 (along with the original departmental receipts issued to the refundees) from the departmental officer concerned, the Pay and Accounts Officer will pass the bill after checking that the item is covered by the credit reported by the departmental officer as lapsed and carried to the credit of Government and that the claimant's identity and title to the money are certified by the departmental officer who signs the application for the refund. The amount of the bill may, wherever necessary, be paid to the departmental officer on affixing his signature in token of receipt in the space provided for "Claimants' signature" in the bill after scoring these words.

(2) Deposits, the detailed accounts of which are kept in the accounts office and which are credited to the Government under para 2.69 of this section, may be refunded on receipt of an claim-cum-bill in Form R.P.R.46 (along with the original challan or departmental receipt as the case may be) from the departmental officer after verifying that the item was really received, is traceable in his records

and was carried to the credit of the Government as lapsed and was not paid previously and that the claimant's identity and title to the money are certified by the officer countersigning the application for the refunds.

(3) The repayment of lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment. If the payment is made after the Register of Receipts has been destroyed, the responsibility for verifying the claimant's title to the refund shall devolve on the authority who signs the claim-cum -bill in Form R.P.R.46.

#### **2.77 Personal Deposit Account (See Rule 13 (9):-**

(1) In accordance with Rule 13(9), a departmental officer, under special orders of the Government in consultation with the Controller General of Accounts, may be authorized to operate Personal Deposit Accounts to receive or pay the Government moneys in the Public Account portion of Government Account with the approval of CGA in Central Civil Ministries and Departments and with the approval of competent authority in Railways, Posts and Defence, It should be ensured (with the help of a personal ledger account to be maintained by the bank for the purpose) that no withdrawal will result in a minus balance therein. The administrators thereof shall be only Government officers acting in their official or any other capacity.

(2) The Principal Accounts Officer of the Ministry or Department concerned shall also be consulted for the purpose of opening the PD Account.

(3) Every Personal Deposit Account so authorized to be opened will form part of the Government Account and be located in the Public Account portion thereof and will be subject to audit.

#### **2.78 Receipts towards Personal Deposit Accounts:-**

Personal Deposit Accounts are maintained with specified branches of the accredited bank of the Ministry or Department or the RBI. The Government money is tendered by the account holder along with the appropriate challan for credit into a Personal Deposit Account at the specified branch of the accredited bank. The details of individual items need not be indicated in or attached to the challan. The amount so deposited in the P.D. Account is required to be remitted by the branch of the accredited bank to the RBI, CAS, Nagpur on a daily basis for credit to the Government Account. Hence, the balance available at the branch of the accredited bank in Personal Deposit Account is only a notional balance. The delay in transferring the amounts under the Personal Deposit Account to the Government Account would attract the provision of penal interest at the same rate as prescribed by the Controller General of Accounts in case of delayed remittances of other Government receipts in the Government Account. The branch of the accredited bank is required to prepare separate receipt and payment scrolls and send to the Pay and Accounts Officer (along with paid cheques/challans) with copies to the account holder. The bank will also prepare, at the end of every month, a monthly statement showing (i) Opening balance;(ii) total receipts;(iii) total payments; and (iv) Closing balance and send the same to the Pay and Accounts Officer with a copy to the account holder.

### **2.79 Withdrawal from Personal Deposit Accounts:-**

Unless in any case the Government direct otherwise, withdrawals can be allowed only through authorized mode by the responsible administrator of the Personal Deposit Account concerned. The cheques for this purpose will be procured from the Pay and Accounts Officer. Before issuing every cheque, the Administrator shall ensure from the statement provided by the bank branch that there is adequate credit balance in the account for the purpose. Withdrawals shall on no account be allowed by the bank to exceed the balance at the credit in the deposit account. The payment scroll rendered to the Accounts office by the bank shall be supported by the original paid cheques/ intimation of transaction details as such media as specified by Government. The bank branch will claim reimbursement of the amount so paid from the Government Account through the RBI like other payments.

### **2.80 Balances in personal deposit accounts:-**

(1) Balances in personal deposit accounts of the type referred to in items (i) and (v) of Rule 13(9)(b) of R.P.R. do not lapse to Government, even if outstanding for more than three complete account years. However, if such a Personal Deposit Account is not operated upon for a considerable period and there is reason to believe that the need for the deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account has been opened.

(2) While the balance as a whole in a Personal Deposit Account of the type referred to in item (ii) of Rule 13(9)(b) of R.P.R. will not lapse to Government, individual items of deposits included therein will be governed by the provisions of para 2.75 of this section.

(3) Balance in the Personal Deposit Account of the type referred to in item (iii) of Rule 13(9)(b) of R.P.R. will not lapse to Government until the provisions of the relevant Act are in force.

(4) Personal Deposit Accounts referred to in item (iv) of Rule 13(9)(b) of R.P.R. fall under the following two categories depending on the manner in which Government liability is to be discharged out of the relevant provisions made in the Demands for Grants (i.e. out of the Consolidated Fund of India), either (i) as a lump sum payment as would be specified in the Act (e.g. in connection with the take over of a company by Government and appointment of a Commissioner of payments, as Administrator of the Personal Deposit Account) or (ii) in suitable instalments sanctioned by the Ministries or Departments as and when necessary for bridging any deficit or shortfall that may arise or be anticipated in the account. Unless otherwise directed, no physical transfer of funds from the Consolidated Fund to the personal deposit accounts will be needed, but only an intimation need be issued by the Pay and Accounts Officer concerned to the concerned branch of the accredited bank indicating the amounts of credit to be reckoned as receipt towards the account'. As and when intimations are sent to the bank, an account entry will be made by debiting the functional head under the Consolidated Fund by affording contra credit to the Personal Deposit Account to that extent. In the former category of cases, the balance in the account shall be allowed to be carried over to the subsequent years. But in the latter category of cases, at the end of each financial year, based on the account Statement received from each Personal Deposit Account holder, the balance remaining at the credit of the account will be brought to 'nil' by affording minus debit to the functional head under the



Consolidated Fund of India and the Personal Deposit Account may be revived in the subsequent year again, if necessary, in the usual manner.

**2.81 Deposits for works done for local authorities or individuals:-**

(1) Payments made to the Government by District Boards, Municipalities and other Local Authorities for the cost of land taken up on their behalf under the Land Acquisition Act shall be credited to Government Account in accordance with the procedure laid down for the purpose.

(2) The number and date of the award statement as well as the date on which- the deposit was credited into Government Account shall be noted on all orders, bills and vouchers based on which payments are made out of the deposit account.

(3) Deposits for works to be done on behalf of Local authorities and other parties may be received and dealt with by the Public Works and other departments carrying out the works in accordance with the authorized departmental regulations.

(4) When under authorised departmental regulations. the Local authority or the party concerned is authorised to pay the deposit direct into the accredited bank, accompanying challan should state clearly the name of the department to which the amount is creditable, and the division and the work to which the deposit relates.

**2.82 Deposit of fees:-**

(1) Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows:

(a) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction;

(b) In cases where the fees are divisible between the Government and the Government servant concerned—

(i) If the exact amount of the fees and the distribution of shares between the Government and Government servant are known before hand, the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into Government Account as far as possible by the body or person paying the fee after ascertaining the procedure therefor from the departmental authority concerned;

(ii) If the amounts of the fees or the shares are known only approximately, beforehand, all the fees should in the first instance be similarly credited to Government Account, as far as possible, by the body or person paying the fees. The receipts should

be credited to the appropriate deposit head, pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant by the Head of Office who will draw the amount on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees.

(2) These provisions are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in a department where such practice is in existence, or where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realised he is remunerated by a share out of these receipts. In the latter case, the fees realised are adjustable as departmental receipts, and the disbursements to the Government servant as departmental expenditure.

### **2.83 Other deposit accounts:-**

Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Part may be paid into or drawn out of the Government Account in accordance with such general or special directions as may be given by the Ministry or Department in consultation with the Ministry of Finance through Controller General of Accounts.

**Section – XI**  
**Pension**  
**(See Rule 27 to 38)**

**2.84** Procedure for Payment of Pension in respect of Defence, Railways, Post and Telecom will be governed by the manuals or codes prescribed by the respective departments.

**2.85 Application:-**Save as otherwise provided in these rules, these procedures shall apply to Government servants appointed on or before 31st day of December,2003 including civilian Government servants in the Defence Services appointed substantively to government services and posts in connection with the affairs of the Union which are borne on pensionable establishments, AIS officers, pensioners covered under Rule 10 of Central Civil Services (Implementation of National Pension System) Rules, 2021, Retired Judges of High Courts and Supreme Court, Ex-Members of Parliaments etc. but shall not apply to –

- (1) Railways Pensioners
- (2) Defence Pensioners
- (3) Post and Telecom Pensioners
- (4) Pensioners under National Pension System (NPS)

**2.86 Limitations on number of pensions:-**

- (1) A Government servant shall not earn two pensions in the same service or post at the same time or by the same continuous service.
- (2) Except as provided in Rule 19 or Rule 20 of CCS (Pension) Rules, 2021, a Government servant who, having retired on a superannuation pension or retiring pension, is subsequently re-employed shall not be entitled to a separate pension or gratuity for the period of his re-employment. In this regard, Rule 6 of Central Civil Services (Pension) Rules, 2021 may also be referred to.

**2.87 Procedure for determination and authorization of the amounts of central (civil) pensions and gratuity:-**

- (1) **Role of Head of Office:** Role of Head of office is prescribed under CCS (Pension) Rules, 2021 and government orders issued by Department of Pension Welfare and Pension Grievances as amended from time to time.
- (2) **Preparation of list of Government Servant due for Retirement:**
  - (a) Every Head of Department shall have a list prepared by 15<sup>th</sup> day of every month, of all Government servants who are due to retire within the next fifteen months of that date.
  - (b) A copy of every such list shall be supplied to the Accounts Officer concerned before the last day of every month.

(c) In the case of a Government servant retiring for reasons other than by way of superannuation, the Head of Office shall inform the Accounts Officer concerned not later than ten days from the date of issue of order regarding retirement of Government servant.

(d) All Government dues including Government residential accommodation etc. should be cleared by the pensioner.

### **(3) Role of Pay and Accounts Office:-**

(a) The Pay & Accounts Officer on receiving the pension papers, will scrutinise the pension papers as per provisions contained in CCS(Pension) Rules and Government orders issued by Department of Pension & Pensioners' Welfare (DoP&PW), CGA and CPAO from time to time.

(b) The final responsibility of the correctness of calculations and authorization of admissible pension is that of the PAO. The PAO should issue the e-PPO or Pension Payment Order/authorization in the prescribed format with code numbers allotted to them and under the general guidelines/instructions issued by the CPAO and CGA from time to time at least one month in advance of the date of retirement of the Government servant. Each PAO shall keep a register of ePPO/PPO issued on his office. Pensions which are not granted for life but are subject to special conditions e.g. when they are to cease on marriage or at a given age or under other specified circumstances, shall not be entered in the same register with other pensions but shall be recorded in special registers to be kept for the purpose.

(c) In issuing a PPO, the PAO will attach to the Order (i) a specimen signature of the pensioner if he/she can sign his name in English, Hindi or the official regional language, otherwise the thumb and finger impression of his/her left hand, or where this is not possible due to physical incapacity, the thumb and finger impressions of his/her right hand, failing which, his/her toe-impressions, the specimen signature or thumb and finger or the impressions, being duly attested by the Head of the Office concerned or by some other responsible person, and (ii) paste a certified copy of the pensioner's photograph or a joint photograph with Spouse as the case may be in passport size on the PPO. This requirement of photograph will not, however, apply to persons who hold Government titles, or to any other person specially exempted by the Government from time to time.

(d) In case of re-issue of PPO on account of original PPO (Pensioner's portion) is lost, worn or torn, it is sought to be renewed in accordance with the provisions contained in para 27.3 of the "*Scheme for Payment of Pensions to Central Government Civil Pensioners by Authorized Banks, 2021*" (Pension Scheme Booklet). The renewed PPO shall bear the old number, date and the name of the issuing officer. The pensioner portion of the old PPO, if available, shall be returned to the pensioners for record after prominently stamping them as "renewed and cancelled" on their first and last pages. CPAO shall note the issue of the new PPO in their database.

(e) On the renewal of a PPO, the portion of the original order containing the facsimile of the pensioner's signature or thumb-impression, as the case may be, and the copy of his/her

photograph where kept shall be cut off and pasted on the renewed PPO before the latter is signed by the issuing authority.

(f) In case where disburser's portion of PPO is lost by the Central Pension Processing Centre (CPPC) of the bank, the CPPC will report the matter to the CPAO requesting for issue of duplicate disburser's portion of PPO. For this purpose, the CPPC will forward the scanned copy of the PPO available in its electronic database. CPAO will verify the particulars of the pensioner from the details; if available in its database and issue the duplicate PPO to the concerned CPPC otherwise it will send the particulars to concerned PAO for issuing disburser's portion of PPO in accordance with provision contained in Para 27.4 of Pension Scheme Booklet.

(g) If both the halves of a PPO are reported to have been lost in transit due to natural calamities etc., before commencement of payment of pension, in accordance with the provisions contained in para 27.2 of Pension Scheme Booklet, the CPPC concerned will report to the concerned Pay & Accounts Office through CPAO requesting for issue of a duplicate PPO in favour of the concerned pensioner in terms of the provisions of rule. Before initiating action in this behalf, the CPPC will, however, verify from the register of payment of pensions that no payment has been made to the pensioner and confirm this fact to the PAO while writing for a duplicate PPO. The CPPC will also take the following actions before commencing payment in such cases on receipt of duplicate PPOs.

(i) The fact that no payment is to be made against the Original PPO will be prominently mentioned in the Register of Payments of Pension while noting therein the particulars of the duplicate PPO.

(ii) A declaration from the pensioner to the effect that he has not already received any payment against the Original PPO; and also, an undertaking from him to the effect "that he will surrender to the Pension Account Holding Branch (PAHB) the Original PPO, if traced out later, and will not claim any payment on its strength" will be obtained from the pensioner and kept on the record.

(iii) CPPC will ensure that no payment has been made to the pensioner on the basis of the original PPO during the period following the report made to the PAO as regards its reported loss.

#### **(4) Role of CPAO and Banks:-**

The procedure for payment of pension through authorised banks and the role, duties and responsibilities of Bank and CPAO are prescribed in the "*Scheme for Payment of Pensions to Central Government Civil Pensioners by Authorized Banks, 2021*" (Pension Scheme Booklet) issued by CPAO and orders issued by Department of Expenditure from time to time.

(5) Role and Responsibilities of the Authorised Banks has been defined vide the orders issued by CGA and CPAO in consultation with RBI.

(6) **Due date for pension disbursement:** Pensions fixed at monthly rates are payable monthly on the last working day of the month to which they relate except in the case of pension for the month of March which shall be paid on or after the first working day of the succeeding month:

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

*Note: The Government may, in special cases, relax the conditions specified in these rules.*

### **2.88 Time schedule for processing of pension by various authorities:-**

<b>Name of the Authority</b>		<b>Time Schedule</b>
1	Head of Office	The Head of Office is required to forward prescribed Pension Papers to the Account Officers not later than four months before the date of superannuation of a Govt. Servant.
2	PPO Issuing Authority	Dispatch/Delivery of PPO by the Pay and Accounts Officer to the CPAO in case of payment through Authorized Bank or to the pensioners opting to draw pension from Departmentalized Pay and Accounts Officer not later than one month in advance of the date of the retirement of a Government servant on attaining the age of superannuation. In other than superannuation cases, within three months of the date of receipt of pension papers from the Head of Office.
3	Central Pension Accounting Office	Dispatch of PPO by Central Pension Accounting Office to the CPPC of the Authorized Bank by 20th of the month of retirement.
4	CPPC of the Authorized Bank	CPPC will ensure that all formalities are completed in time and first credit of pension is made in the Pensioners' Account on due date.

### **2.89 Entities authorized for Disbursal of pension:-**

(1) **The disbursement of pension will be authorized through the following channels viz:**

- (a) Banks Authorized by CGA
- (b) Pay and Accounts Offices
- (c) Treasuries

Note: Every pension payment must be entered on the reverse of both the portions of the manual PPO and attested by the signature of the disbursing officer.

**(2) Procedure for payment of pension at PAO:-**

(a) The PAO of the Department/ Ministry will arrange to issue the necessary Pension Payment Order to the pensioner opting to draw pension directly from the concerned PAO. The disbursement of pension in such cases will be made by electronic payment by the Pay and Accounts Office, and the expenditure will be booked to the final head of account.

(b) In case PAO is the office of disbursement, on receipt of a manual PPO, the pensioner's portion shall be made over to the pensioner after proper identification. The specimen signature or the thumb-impression as the case may be, of the pensioner shall be taken where necessary in the space provided for the purpose in the disburser's portion of the manual PPO.

(c) The disburser's portions of the manual PPO shall be kept in the personal custody of the disbursing officer in such a manner that pensioners shall not have access thereto. Disbursing Officers are authorized to renew manual PPOs in cases in which pensioner's portion is lost, worn and torn, or the entires on the reverse of either the pensioner's or the disburser's portion are completely filled up. The renewed PPO shall bear the old number, date and the name of the issuing officer. The old PPOs, if available shall be returned by the disbursing officer to the concerned pensioners for record after prominently stamping them as "renewed and cancelled" on their first and last pages. A note of the issue of new PPO shall be made in the Remarks column of the register.

(d) For pensions payable at the PAO, the purpose of disburser's portion of the PPO is served by the Register kept by the PAO in which the necessary particulars relating to each pensioner are entered in full.

(e) In case where revision of pension becomes necessary for some reasons(s), the pension will be revised by the concerned PAO through a formal letter of amendment to the PPO already issued, indicating revised rate of pension along with the date from which the payment at revised rate is to be made.

(f) On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the register and on the disburser's portion of the PPO.

(g) In the case of death of a pensioner governed by CCS(Pension) Rules, 2021, the PAO will start the disbursement of Family Pension in terms of the prescribed procedure.

(h) When a pension cease to be payable during the life-time of a pensioner, both portions of PPO shall be returned by the disbursing officer to the PAO after making the last payment and with a note recording the reasons for cessation of the pension payment.

### **(3) Procedure for disbursement of pension to pensioners through treasuries:-**

Where the PPOs were issued before 1st January, 1990, the arrangement for drawing of pension from the treasury counters by the Central Civil pensioners will continue to be followed. The settlement of payment of pension through the Treasuries in respect of the PPOs issued on after 1<sup>st</sup> January, 1990 has been totally closed, pursuant to the instructions of the Comptroller and Auditor General of India.

#### **2.90 Procedure regarding switchover of payment channel:-**

(1) A switch over of payment channel is permissible in the following cases:

- (a) Treasury Office to authorized Bank;
- (b) PAO to authorized Bank; and
- (c) One PAO to another PAO of the same Ministry/Department at a different station.
- (d) CPPC of authorized bank to E.I. Kathmandu & vice-versa (Refer 4.10 below)

The detailed procedure is as per the instructions issued by the Government of India from time to time.

#### **2.91 Procedure for payment of commuted value of pension:-**

Commutation of pension is governed by the Central Civil Services (Commutation of Pension) Rules, 1981 as amended from time to time and its payments shall be governed by orders issued by CGA. The restoration of commuted portion of pension after 15 years is to be made automatically by pension disbursing authority. Pensioner will not be asked to make application for restoration of commuted portion of pension. In cases where the date of commutation is not readily available in the PPO, the bank will obtain the information from the Pay and Accounts officer who issued the PPO through CPAO before restoring the commuted portion of pension. The amount of commuted pension will not be deducted from family pension.

#### **2.92 Payment of pension to AIS officers:-**

(1) The Govt. of India vide their DOPT OM No. 25014/2/2002/AIS (II) dated 11-04-2007 has decided that the entire pensionary liabilities of All India Service Officers who had already retired or would be retiring either from the State Government or Central Government are borne by the Government of India. All retiring All India Service Officers have the option to draw the pension through the Govt. of India or through State Govt. on whose cadre they are borne.

(2) The Pay and Account Offices/designated authorities are to prepare the PPO in respect of AIS officers. The Pension payment will be made as per the prescribed procedure as approved by Controller General of Accounts and issued by CPAO vide their OM NO. CPAO/AIS/M.F./01/2008-09/ dated 18.8.2008 for pension payment by the Central Government through CPAO.

#### **2.93 Payment of pension in Nepal:-**

Payment of pension in Nepal will be made as per the procedure prescribed in Civil Accounts Manual for pension payment by the Central Government through CPAO.



#### **2.94 Payment of Pension to N.R.I. Pensioners:-**

- (1) The Authorized Bank may credit the pension amount of non-resident to a non-resident(ordinary) account opened/maintained as per provision of the Exchange Control.
- (2) In case of NRI pensioner/family pensioners who are unable to come to India for personal identification may be allowed pension/family pension on the basis of a certificate to be issued by an authorized official of the Indian Embassy/High Commission of India or Consul of India Consulate in the country where the pensioner is residing. This certificate is to be issued on verification of Pensioner/Family Pensioner on the basis of photograph pasted in the PPO or on the basis of photograph pasted on the Passport or any other such document.
- (3) In case of the existing accounts, the pensioner should intimate the fact that he has become Non-Resident Indian to the Home Branch in India and on receipt of the same the Home Branch in India should convert the account of the pensioner to Non-Resident Ordinary (NRO) Account.
- (4) The pensioner has to furnish other certificates viz. non-employment/re-employment certificate, Remarriage /Marriage certificate *and Income Certificate* as prescribed by the Government from time to time. The Bank will credit the amount of pension due every month to the Non-resident Ordinary Account of the pensioner. The changes in the citizenship by any Non-Resident Indian pensioner will not affect his entitlement to the pension.

#### **2.95 Arrears of Pension:-**

- (1) In cases other than those in which arrears of pension arise due to the death of a pensioner, where the pension has not been credited by the bank, to the account of a pensioner for any reason for a period exceeding one year, (as for example, for want of a life certificate) details thereof and reasons for not crediting the pension, if known, shall be communicated to the CPAO by the Bank.
- (2) The arrears on the above account shall be paid by the Bank only on receipt of sanction of competent authority which will be obtained by the CPAO on receipt of intimation from the Bank that the particular payment shown as outstanding has been claimed by or on behalf of the concerned pensioner. For this purpose, the number and date of the letter through which the half-yearly report was sent shall be indicated by CPPC.
- (3) If the arrear relates to period less than three years and do not involve first payment of pension and if they have not been credited due to late submission of prescribed certificates by the Pensioner or for routine matters which do not require detailed examination with reference to the files of PAOs, they may be paid by the Bank to the Pensioner. It must be ensured that no double payment/over-payment is made by the Bank.
- (4) If, in such cases, pension has not been credited to the account of the pensioner for a period of 3 years, the disburser's portion of the PPO should also be returned to the CPAO by the Bank with suitable endorsement thereon, specifying the date upto which the pension was credited in the pensioner's

account. Payment of arrears in such cases as also payment of current pension resumed by the Bank will be made only on receipt of PPO with a sanction of the competent authority through the CPAO.

**(5) Arrears of Pension on the death of Pensioner and manner of disposal of such PPO:-**

(a) Pension shall be drawn for the day of pensioner's death irrespective of the time of the death. On receipt of a death certificate in respect of pensioner, the Bank will work out the amount of arrears due to the deceased or over-payments, if any, made to him. It will take the action immediately to recover the overpayment from the deceased's account in terms of the undertaking obtained by the Bank from the pensioner at the time of commencement of pension. Payment of arrears will be made to heir(s) of the deceased pensioner, if the deceased pensioner had not submitted any nomination under the payment of Arrears of Pension (Nomination) Rules, 1983. In case a valid nomination by the deceased pensioner exists, payment will be made to the nominee in accordance with the nomination. However, for payment of arrears to the heir(s) of the deceased pensioner, the Authorized Bank after furnishing information regarding the date of pensioner's death, amount of arrears due in respect of the deceased pensioner and particulars of the claimant(s) claiming payment, and the authority, if any, in which their claim is based, will seek instructions of the CPAO, who will in turn, refer the matter to AG/Pr.CCA/CCA/CA of Ministry/Department concerned for obtaining the requisite sanction of the Head of the Office.

(b) The provision of this rule will apply mutatis mutandis to cases where the family pension ceases to be payable either due to death of the family pensioner, his/her re-marriage/marriage or on the pensioner attaining the maximum age prescribed in the rules.

**(6) Revision of Pension (See Rule 36):-**

In accordance with Rule 36, in cases where the amount of pension payable is revised on account of revision of pay, payments at the revised rate, including arrears, if any, may be arranged in the following manner:

(a) On receipt of an amendment/revision letter from PAO/AG, the CPAO will instruct the Authorized Bank to make necessary correction indicating the revised rates of pension and relief due thereon and the date(s) from which the revised rate is effective.

Before making payment, the Bank will draw up a due and drawn statement of pension and relief due there-on. The additional amount of Death/Retirement Gratuity, if any payable due to revision of pensionary benefits (If not directly paid by the Departmentalised Pay & Accounts Office) may also be authorised likewise for payment by the Bank through the amendment letter.

**2.96 Submission of Life Certificate/Jeevan Pramaan and other certificates by the Pensioner:-**

(1) **Life Certificate:** In accordance with Rule 35(2), the pensioner/family pensioner would be required to furnish a life certificate either in digital or in physical form in November each year in the form prescribed from time to time by the Government. Pension Disbursing bank will also accept Aadhaar enabled Digital Life Certificate "Jeevan Pramaan". Old aged pensioners who are 80 years and above can submit life certificate in the month of October also. A pensioner who produces a life certificate (in

the prescribed form) signed by any person specified therein in the “*Scheme for Payment of Pensions to Central Government Civil Pensioners by Authorized Banks, 2021*”, however, is exempted from personal appearance.

(2) **Declaration for taking up Commercial employment after retirement :** In accordance with Rule 45(5), retired Central Government Group ‘A’ officers are required to furnish declaration in May and November each year in the form prescribed regarding acceptance and non-acceptance of commercial employment within one year from the date of retirement and also about acceptance/non-acceptance of any employment under any Government outside India. This declaration is required only in the first year after retirement of a Group ‘A’ Officer and therefore, this declaration may not be sought from the pensioner after expiry of one year from the date of retirement.

(3) **Submission of re-employment/employment certificate:** Pensioner shall be required to furnish re-employment/employment certificate in the month of November every year. The pensioner shall, of his own, intimate the fact of his taking up re-employment/employment to the pension disbursing authority, immediately on his doing/having done so, without waiting for the month of November when the submission of yearly certificate would normally become due. The disbursing officer shall suspend the payment of relief to him/her from the date of such re-employment/employment. After the spell of re-employment/employment ceases, payment of relief will be resumed by the disbursing officer.

(4) **Marriage/ Re-Marriage Certificate:** The family pensioner, other than spouse, would be required to furnish marriage/ re-marriage certificate every six month as per the rules prescribed by the Government in the prescribed format. The family pension is discontinued if she/he gets married/re-married. If the spouse is a recipient of family pension, no certificate of remarriage is required to be furnished by him/her. At the time of commencement of family pension, an undertaking will be obtained from him/her to the effect that in the event of his/her re-marriage, he/she will report the fact to the pension disbursing bank promptly. However, childless widow of deceased Government Servant and disabled child of a pensioner/Government servant will continue to get family pension even if they get married/re-married, as per the provisions of rule 50 of Central Civil Service (Pension) Rules, 2021.

(5) **Non-earning Certificate :-**Dependent Family Pensioner, other than spouse, would be required to submit a declaration of non-earning Certificate to the effect that his / her Income should not exceed from the minimum of the Pension plus DA thereon from any other sources in the month of November each year for continuing his/her family pension. A disabled child will also be required to self-certify every year that he/she has not started earning his/her livelihood.

(6) **Disability Certificate:** If family pension has been sanctioned to a disabled child and the disability is temporary, the guardian of such disabled child shall produce disability certificate once in every 5 years to the effect that he/she continues to suffer from such disorder/disability in order to continue family pension. No fresh certificate of disability would be required in the case of a child with permanent disability.

**2.97 Post payment checks:-**

The CPAO will conduct post checks of payments of pension through the Computer System in accordance with para 28.1 of “*Scheme for Payment of Pensions to Central Government Civil Pensioners by Authorized Banks, 2021*” and any irregularities noticed during the course of post check, would be communicated to the CPPC, who will be responsible for carrying out necessary rectification under intimation to CPAO.

**2.98. Option to avail benefits on death or invalidation or disability of NPS Subscriber during service:-**

Every Government servant covered under the National Pension System shall exercise an option in terms of Rule 10 of Central Civil Services (Implementation of National Pension System) Rules, 2021 for availing benefits under National Pension System or under the CCS (Pension) Rules, 2021 or Central Civil Services Extra Ordinary Pension (EOP) Rules, 1939 in the event of his death or boarding out on account of disablement or retirement on invalidation.

## **Section XII MISCELLANEOUS**

### **2.99 Investment by Government:-**

Bills for Government's investments in a company, corporation or similar autonomous organisation shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipt in a form similar to Form R.P.R.34, duly supported by a copy of sanction for such payment.

### **2.100 Interest on Government debt:-**

The procedure with regard to payment of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government.

### **2.101 Payment to the Reserve Bank:-**

(1) Bills for sums payable to the Reserve Bank, such as bills in connection with the floatation of new loans or management of public debt, shall be countersigned by an officer of the Ministry of Finance before they are paid.

(2) The Reserve Bank is authorised to debit the Government Account in advance of the submission of consolidated bills for expenses incurred in connection with the floatation of Government loans or payments which it may make to bankers, on account of brokerage; subject to the condition that the Reserve Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Reserve Bank.

### **2.102 Expenditure from discretionary grants at the disposal of any Government authority:-**

(1) When a sum of money is placed at the disposal of any particular authority for expenditure on specified objects, all amounts sanctioned against it must be supported by an order of the authority concerned stating—

- (a) the particular object of the expenditure, which must always be within the general purpose of the grant;
- (b) the amount sanctioned for it (the grant is to be non-recurring i.e. not involving any future commitments);
- (c) the person in whose charge expenditure is to be.

(2) The disbursing officer may draw the money on his receipt specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure but can draw as often as he finds convenient.

(3) An account of the expenditure must be rendered to the Pay and Accounts Officer concerned, in which the disbursing officer should enter on the receipt side all sums he has drawn and on the expenditure side, all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account, without vouchers, shall also

be sent to the administrative department concerned. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the orders sanctioning it. In such a case, the account may be withheld till the end of the said period of three months and then sent covering the entire period. An account must in any case be made up and rendered up to the 31st March, of each year.

### **2.103 Payment on behalf of Defence Services by Union territory administration:-**

(1) Disbursements by civil authorities for the purchase of or compensation for lands taken up for the Defence Services, and also those for compensation for loss of crops, and damage to lands, shall be vouched by the bills and receipt of the payees and the original orders or certified extracts therefrom under which the expenditure is incurred.

(2) When a Civil officer required to supply carriage to troops on the march, makes an advance to the owners of half the hire charges for the whole journey and recovers the same from the requisitioning Defence officer on making over the carriage to the Defence authorities, the amount may be drawn for such advance payment, from the permanent advance held by the Civil officer on an abstract bill, the amount of the bill and subsequent recovery being taken to the head "8658 Suspense Accounts –Pay and Accounts Office Suspense".

(3) A similar procedure will also be followed in cases in which a Civil Officer is called upon to supply articles of provision to troops on the march.

### **2.104 Compensation for land:-**

The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders issued.

### **2.105 Discount on stamps:-**

When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in Form R.P.R.29 or R.P.R.29A as the case may be, headed "Not for payment" shall be prepared by the concerned Officer every month for the amount of discount allowed, and submitted to the controlling authority concerned for counter-signature and transmission to the Pay and Accounts Office.

### **2.106 Commission to registrars:-**

(1) Commission to Registrars may be drawn under authorised departmental regulations, on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the accounts.

(2) In cases in which the commission is calculated upon a number of documents registered, the bill shall be supported by a certificate of the District Registrar or other controlling officer that the amount has been correctly calculated.

## **2.107 Procedure for rounding off of transactions in Government Accounts (See Rule 41):-**

(1) The following transactions of Government involving fractions of a rupee shall be brought to account by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next higher rupee and fraction of less than 50 paise to be ignored):-

- (a) All entitlements due to an employee by way of House Rent Allowance, Dearness Allowance, Transport Allowance etc. and all deductions from salary bills on account of PLI, Licence Fee, National Pension System, Income Tax, Education Cess, Secondary and Higher Education Cess etc. including book transactions.
- (b) All entitlements due to an employee by way of Travelling Allowance. In the Travelling Allowance bills, the rounding shall be done only at the last stage and not in respect of each item e.g. Railway Fare, Road Mileage, Hotel Charges and Daily Allowance etc. comprising the claim of an individual.
- (c) Interest on loans and advances to an employee which is computed as a percentage of base amount and recovered in installments.
- (d) All Government transactions involving actual receipts or payments or book adjustments in fraction of rupees.
- (e) All transactions of Pay and Accounts Offices or Banks through Cheques and Challans.
- (f) Transactions between two Governments or between two Departments of the same Government.
- (g) Amounts converted into Indian currency from Sterling or other foreign currencies.
- (h) Reserve Bank remittances, other than those sums which represent dues fixed by or under any law or under any contractual obligation of the Government.
- (i) Deposits and Receipts other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule.
- (j) All petty cash payments out of permanent cash imprest.
- (k) All petty cash receipts arising out of sale of waste paper, old news papers, periodicals, condemned furniture etc.

(2) The following transactions of Government involving fractions of a rupee shall be brought to account by rounding off to the next higher rupee:-

- (a) Emoluments fixed by or under any law.
- (b) Payment of Pension, Family Pension, Relief on Pension, Service Gratuity, Retirement Gratuity, Death-cum- Retirement Gratuity, Commuted Value of Pension.
- (c) Reserve Bank remittances representing sums fixed by or under any law.
- (d) Deposits and Receipts representing sums fixed by or under any law.

(3) These orders are applicable to Government transactions with effect from 1-4-1987.

(4) The fractions in paise shall be ignored, and rupee one and above shall be rounded to tens in the case of arriving increment @3% of pay during 1.1.2006 to 31.12.2015.

**2.108: Settlement of Inter-Departmental transactions through Book Adjustment or Without Resorting to Cash Settlement (Letter of Authorisation):** The settlement relates to the programmes or activities for which one Ministry/ Department utilises the services of another Central Ministry/ Department as its agent for executing the activity shall be regulated by issue of Letter of Authorisation by the functional Ministry to agent or executive Ministry/ Department. The detailed procedure is prescribed in para 8.5 of Civil Accounts Manual.



**CHAPTER – 3**  
**MODES OF PAYMENT, BANKING ARRANGEMENT AND ACKNOWLEDGEMENT**

**SECTION-I**  
**MODES OF PAYMENT, BANKING ARRANGEMENT**

*(See Rule 14)*

**3.1 Stamps for receipts:-**

(1) Receipts from all sums exceeding Rs. 5000 (Rupees Five thousand only) must be stamped under section 3 read with item 53 of Schedule-I of the Indian Stamp Act, 1899 (2 of 1899) unless they are exempt from stamp duty.

(2) The limit of Rs. 5000 (Rupees Five thousand only) upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not to the gross claim preferred therein.

(i) For electronic receipts:- irrespective of amount receiving portal will give electronic reference number for the receipts which is verifiable.

(3) The requirement of acquittance is not necessary in case of payments credited directly to bank account of the payees: Provided further that the system updates the details of payment against e-claim in the relevant reports.

(4) Receipts for payment made outside India should be obtained from the payees and stamped in accordance with local laws, if any, governing the stamping of such receipts.

**3.2 Use of cheques:-**

(1) The cheques on the accredited bank shall be drawn on forms contained in cheque books supplied by the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer concerned. Chequebooks are not to be obtained from the bank for the purpose. The following categories of cheques are used for Government payments:-

(a) Category 'A' cheques (NEGOTIABLE):- These cheques are meant for payments on account of personal claims of government servants, pensioners, contractors and suppliers and public sector companies, corporations etc. Negotiable cheques will be drawn as payable to or order of the 'Payee'. While writing cheques of this category name of the payee should be followed by his bank account number and name of bank/branch. As a safeguard against fraudulent payment all non-salary cheques in excess of Rs. 500 and salary cheques in excess of Rs.1000 should be crossed and marked 'Account Payee'. If in exceptional circumstances, a cheque in favour of a private person or a Government servant including pensioners is not crossed in this form at the request of the payee, payment will be made only to the payee or to a person holding letter of authority from the payee, on proper identification. In case of payment demanded through the messenger verification of the signature of the messenger is required to be carried out. It should, however, be ensured that no payee makes it a practice to get uncrossed cheques in his favour as a matter of course.

(b) Category 'B' cheques (NON-TRANSFERABLE):- These cheques are meant for payment to the payee who is a Government officer designated as DDO for disbursement of salaries etc. and payments pertaining to office establishment and office contingencies. These cheques will be drawn in favour of the Payee by his official designation and will contain the superscription 'Not Transferable' on the top and will be drawn as payable to the payee only and not 'to order'. The word 'only' being added after the designation of the payee officer on the cheque. These cheques are not negotiable and payments will be made only to the Payee or to his messenger holding a letter of authority on proper identification. In such cases of cheques drawn in favour of government officials, the specimen signatures of these officers will be supplied to the bank in advance and care will be taken by the bank to see that the signature given as discharge on the cheque agrees with the specimen signature on record.

(c) Category 'C' cheques (NOT NEGOTIABLE):- These cheques contain the superscription 'Government Account'. These cheques are not payable in cash and creditable to Government Account only. These are meant for payment in favour of Government Offices or departments or inter-departmental or inter-Governmental claims other than payment of loans and grants-in-aid to State Governments and to Union Territory Governments/Administrations.

(2) Drawing Officers of the Defence, Railways and Department of Posts shall obtain their supplies of chequebooks under departmental arrangements.

(3) The Pay and Accounts Officers specially authorised by the Head of Accounting Organisations to write cheques by means of cheque printing machines may obtain their supply of cheque forms by requisition from the Deputy Controller of Stamps, Central Stamp Stores, Nasik Road. Such cheque forms shall be in continuous lengths and shall not be bound in books.

(4) The Pay and Accounts Officer or Cheque Drawing and Disbursing Officer shall notify to the branch bank upon which he draws, the number of each cheque book which, from time to time; he brings into use and the number of cheques it contains. The bank will keep a record of these particulars for verifying the genuineness of the cheques presented for encashment.

(5) Where cheques are authorised to be written by means of cheque printing machines, there will be no separate book number on the cheque forms. In such cases, the numbers assigned to cheque forms intended to be used during a particular period shall be intimated to the relevant branches of the accredited bank by the concerned Principal Accounts Office.

(6) Cheque books shall, on receipt, be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the flyleaf.

(7) Each cheque book must be kept under lock and key in the personal custody of the Pay and Accounts Officer and Cheque Drawing and Disbursing Officer who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

(8) In cases where withdrawal of funds by cheques is no longer necessary, all the cheque forms of chequebooks which remain partly or wholly unused shall be surrendered to the Pay and Accounts Officer who will put to proper use the books which are wholly unused after either taking them on stock under intimation to the Principal Accounts Office and destroy by incineration the partly used ones under personal supervision after keeping note of the fact in the relevant records under proper attestation.

(9) The loss of a cheque book or a blank cheque form shall be notified promptly to the branch bank with which the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer concerned has his account.

(10) All cheques shall have written horizontally with bold letters "UNDER RUPEES.....", a sum a little in excess of that for which they are drawn; thus 'under rupees thirty only' will mean that the cheque is for a sum not less than Rs.20 but less than Rs. 30 and similarly 'under rupees eight hundred only' will mean that it is for less than Rs. 800 but not less than Rs. 700.

(11) All cheques should be written and signed in indelible ink only.

(12) All cheques, irrespective of category, drawn for Rs.10,00,000 (Rupees Ten lakh) and above shall bear two signatures and the Head of Accounting Organization shall nominate another Gazetted Officer or senior most non-Gazetted Officer, as second signatory for the purpose.

(13) The superscription "payable on or after" (specific date of payment to be indicated in the blank space) may be recorded on cheques wherever necessary. The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should preferably be written in red ink. In the case of a bank draft also, similar superscription could be got endorsed by the bank.

(14) The payments towards settlement of retirement or terminal benefits such as Gratuity, Commuted value of Pension, Encashment of leave salary, General Provident Fund, CGEGIS etc. shall be paid by direct credit to the bank account of the beneficiaries.

### **3.3 Use of Payment Advices:-**

The payment advices are used for payment by direct credit to the bank accounts of the beneficiaries. The payment advices are issued to the banks in the following manner:-

(i) The payment advice containing the payment details and bank account details of the beneficiaries is prepared on computer and softcopy along with a cheque for total amount of advice is sent to the bank branch with the advice to directly credit the amount in the bank account of the beneficiaries.

(ii) In case of e-payment mode, the payment advice is electronically signed by the authorized signatory and uploaded to the e-payment gateway for direct credit to the bank accounts of the beneficiaries.

(iii) PAOs will make e-payment for the payment more than Rs. 100 crores directly to PSUs/Other Parties etc. through Inter Accountal Adjustment Advice (IAAA) on e-payment gateway of the RBI (e-Kuber).

(iv) Pr. AOs will make Inter Governmental transactions by issue of Inter Governmental Adjustment Advice (IGAA) to RBI, CAS, Nagpur.

### **3.4 Payment by postal money order:-**

(1) In case in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

(2) Wherever money is withdrawn by departmental officers under these rules, from Government Account for payment, such as refund of revenue or advance or deposit etc. to a refundee in cash, and the claimant does not receive it (or arrange to receive it) within a month from the date of drawal in spite of intimation thereof, and where individual payments are of value upto Rs. 100 (Rupees One hundred), the money may be remitted to the payee by postal money order irrespective of whether a request to this effect has been received from the payee or not.

### **3.5 Letters of Credit against assignment accounts, etc.:-**

(1) The Pay and Accounts Officer concerned shall communicate to the relevant branch of the accredited bank, the amount of quarterly assignment authorised in favour of Cheque Drawing and Disbursing Officer rendering account to him. A fresh letter of credit, issued after expiry of the period prescribed in the earlier letter of credit will be treated as an addition to the unspent balance of the earlier letter of credit. The Pay and Accounts Officers, while communicating the assignment for the second and subsequent quarters should indicate not only the amount assigned for that quarter, but also the progressive total of assignment upto the end of the quarter so that the bank is able to ensure that the total cumulative drawals from the beginning of the year do not exceed the total progressive assignments. However, the assignment remaining unspent as at the end of a financial year is not to be carried forward to the first quarter of the next financial year. The paying branch is responsible to ensure that at no time the amount assigned in the letter of credit is exceeded by the payment of any cheque. The cheques actually issued during the last quarter but presented for payment during the next quarter (within the period of validity) will be taken by the bank against the assignment of the year in which they were drawn and not against the assignment of the year in which they are paid.

(2) A drawing officer in whose favour an assignment account has been opened in the accredited bank, is not permitted to draw the whole amount and place it in a separate account in the bank or in a private account.

(3) It is not also permissible to draw cheques and deposit the amount in the department's cash chest at the end of the year for the purpose of showing the full amount of the grant as utilized.

### **3.6 Specimen signatures and other safeguards:-**

(1) Every Government officer who is authorized to (i) sign or countersign bills shall send a specimen of his signatures to his Pay and Accounts Officer through some superior officer or predecessor whose specimen signature is already with the Pay and Accounts Officer and (ii) draw

cheques, shall send specimen of his signatures similarly to the branch bank concerned (and also to the Pay and Accounts Officer in cases where the officer is Cheque Drawing and Disbursing Officer). When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Pay and Accounts Officer and bank concerned.

(2) Specimen signatures when forwarded on a sheet of paper, other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

**(3) Payments based on digital signature and electronic signature through Government payment portals:** In the case of e-bill, the registration of authorised signatory of DDO for e-bill to PAO/CDDO shall be made in the designated payment system with the concurrence of PAO/CDDO concerned. The system developed for processing e-payments shall have repository of digital signature. If the bill or sanction are digitally signed, the system will verify the digital signature with the public key/ private key concept of Digital Signature.

### **3.7 Comparison of signature with the specimen, etc.:-**

(1) With regard to claims presented, the signature of the drawing officer shall be compared carefully with his specimen signature received under para 3.6 above before payment is ordered.

(2) Specimen signatures received should be carefully pasted in guard files which must be kept in the personal custody of the Pay and Accounts Officer and Cheque Drawing and Disbursing Officer.

(3) Special precautions must be taken as regards all bills and documents showing signs of alteration and if such documents be frequently received from any office, the attention of the Head of the Office shall be formally drawn to the irregularity.

(4) No document bearing an erasure can be accepted and payment on such documents shall be refused and a fresh document called for.

### **3.8 Special seal to be affixed on payment authorities:-**

All orders and authorities for payment wherever required to be issued from one Pay and Accounts Office on another (e.g. Pension Payment authority) will be stamped with a special seal, which will remain in the personal custody of the officer signing them, and specimen impression of the seal duly attested will be supplied to all Pay and Accounts Officers concerned. These provisions are not applicable to payment orders issued by or upon Defence Accounts Officers.

**SECTION – II**  
**CANCELLATION AND RE-ISSUE OF CHEQUES/E-PAYMENT**

*(See Rule 16)*

**3.9 Instruction for cancellation and Re-issue of cheque:-**

(1) **No correction or alteration is allowed in a cheque:-** No correction or alteration in a cheque is permissible. Any cheque requiring any kind of correction or alteration should be cancelled and a fresh cheque should be issued in lieu thereof.

(2) **Time-barred cheque:** A time-barred cheque shall be received back by the drawer and a new cheque shall be issued in lieu thereof, after he satisfies himself about the reasons for its non-encashment and also justification for revalidation or issue of a new cheque in lieu. The fact of receipt of the time-barred cheque and action taken should be noted on its counterfoil and in the register of cheques delivered; and in the latter case, necessary cross reference should be given in the new counterfoil. Where the drawer of the cheque is a Cheque Drawing and Disbursing Officer, he should deface it suitably and forward it to the Pay and Accounts Office alongwith the list of payments, in support of the item representing the drawal of the new cheque.

(3) In the event of the non-return of the time-barred cheque to the drawer, the drawer should, on the expiry of the prescribed period of 3 months from the date of issue of the cheque, request the payee either to return the cheque or explain the causes for its non-return and take further action for cancellation or issue of fresh cheque, as the case may be.

(4) **Cancellation of a cheque:** When it is necessary to cancel a cheque,

(i) in cases where the cheque is not issued, its cancellation should be recorded with dated signature on the counterfoil and the cheque should be destroyed;

(ii) where it is issued and withdrawn, after similar note on its counterfoil, it should be defaced; and forwarded to the Pay and Accounts Office where the drawer is a Cheque Drawing and Disbursing Officer; entries in the accounts should be suitably reversed;

(iii) if the cheque is not in the drawer's possession, after satisfying himself with reference to his records (namely payment and error scrolls and register of cheques delivered) that it is not paid, he should promptly send an intimation by special messenger or speed post or registered post (acknowledgement due) to the branch bank on which it is drawn to stop payment of the cheque. In case, the drawer is exchequer Drawing and Disbursing Officer, he should inform the Pay and Accounts Office. If the currency of the cheque has not expired at the time of sending the intimation, the bank shall acknowledge in writing in the form indicated in para 8(i) below that it has kept a note of the 'stop payment order'.

(5) A cheque remaining unpaid for any cause, three months after the date of its issue and not surrendered for renewal should be cancelled in the manner indicated in para 4(i) above with the

difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

(6) **Lost Cheques:** A request for the issue of a cheque in lieu of a cheque alleged to be lost, may be entertained if the request is received by the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer who had issued the original cheque, within a period of one year from the date of issue of the original cheque, irrespective of the date on which the relevant claim had accrued. However, the concerned Principal Accounts Officer may, nevertheless, order entertainment of such a request received by the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer within a period of 18 months from the date on which the relevant claim had become due, wherever this is beneficial.

(7) The Pay and Accounts Officer shall proceed with a request relating to a cheque issued by him and which satisfies the above conditions in the manner stated below:

(i) The Pay and Accounts Office should send an intimation by special messenger or speed post or registered post, acknowledgement due, to the bank drawn on regarding the alleged loss of the cheque and advise it to stop payment if the cheque alleged to have been lost is presented for payment thereafter. If the currency of such a cheque has not expired at the time of sending such an intimation, the bank shall acknowledge in writing in the following form, that it has kept a note of the Stop Payment Order:—

“We acknowledge receipt of your letter No.....dated..... and advice having noted to stop payment of cheque No .... .....dated .....for Rs.....Rupees..... favouring.....In this connection, it is certified, that cheque No. ....dated. ....for Rs. ....reported by the drawing officer to have been drawn by him on this bank in favour of..... .will not be paid if presented thereafter.”

In case, however, the currency of the cheque alleged to have been lost has expired when the intimation regarding loss of cheque is sent to the bank, no acknowledgement of the Stop Payment Order may be insisted from the bank. The postal acknowledgement may be treated as sufficient for the record of the Pay and Accounts Office.

(ii) The Pay and Accounts Officer should satisfy himself with reference to the records maintained in his office such as the payment or error scrolls received from the paying bank and register of cheques delivered, that the payment of the cheque in question has not been made. He should also keep a suitable note on the counter-foil of the lost cheque and against the relevant entries in the register of cheques delivered and paid voucher, regarding the Issue of a fresh cheque in lieu of the lost one. If the currency of the lost cheque expires on Saturday, the Pay and Accounts Officer shall also verify the scroll of cheques paid to the subsequent working day of the bank.

(iii) The Party requesting for the issuance of a fresh cheque in lieu of the lost one should execute an indemnity bond in Form R.P.R.12. However, in the case of a Government Department,

Public Undertakings wholly owned by Government or the bank, the execution of such an indemnity bond is not necessary but a fresh cheque should, in these cases, be issued only on receipt of a certificate that the cheque alleged to have been lost was not received by them or having received the same, it was lost and further that it will be returned to the Pay and Accounts Office if found afterwards.

(iv) On completion of the requirements in clauses (i) to (iii), the Pay and Accounts Officer may issue a fresh cheque in lieu of the lost one under intimation to the drawee office.

(8) When Cheque Drawing and Disbursing Officer reports to the paying branch of the bank about a cheque issued by him having been lost, the bank shall record a 'Stop' against the cheque and issue an acknowledgement in the form given in para 7(i) above. On receiving a copy of this acknowledgement from the said Cheque Drawing and Disbursing Officer, the Pay and Accounts Officer concerned will after verification of his relevant records such as register of cheques delivered and after keeping a suitable note against the relevant entry in that register, issue a non-payment certificate to the Cheque Drawing and Disbursing Officer in the following form:—

"Certified that cheque No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ reported by (the drawing officer) to have been drawn by him on.... .....branch of ..... bank in favour of \_\_\_\_\_ has not been paid".

The Cheque Drawing and disbursing Officer will note particulars of the non-payment certificate received by him against the relevant entry in the office copy of the list of payments, to indicate that the original cheque has not been paid and it has been 'stopped' from payment. A similar note will also be made by him on the counterfoil of that cheque and office copy of the relevant paid voucher before issuing a fresh cheque in lieu thereof. Provisions of para 7(iii) above will be followed for the purpose of issue of a fresh cheque and the number and date of the fresh cheque will also be noted on the list of payments, paid voucher and counterfoil of the old and cancelled cheque. While the paying bank need not thus issue 'non-payment certificate', there will be no change in their responsibilities in regard to lost cheques. All usual precautions will continue to be exercised by them with a view to ensure that a cheque in respect of which 'stop' advice has been received, is not subsequently paid.

(9) If it is found afterwards, that the original cheque had been paid, the Pay and Accounts Officer will take up the matter with the paying branch through official e-mail ID or fax or telephone and stop payment of the renewed cheque if not already paid. He will also reverse the entries made in the relevant record (including counterfoils) on this account on receipt of confirmation of this fact from the paying branch. In case the renewed cheque is reported to have been paid by then, he will place the paid amount under the head of account "8658-Suspense Accounts-Suspense Account(Civil)-Cheques cancelled but paid" till the matter is investigated and the amount is recovered or written off. The paid cheque will also be removed from the payment scroll and kept in the personal custody of the Pay and Accounts Office till then. In case the fact of such payment is noticed by the drawing and disbursing officer, he



will report the matter immediately to the paying branch and inform the Pay and Accounts Officer accordingly by a telegram for further action.

**(10) Failed e-payment transactions (Cancellation and re-issue of e-payment advice):-**

The accounting treatment of failed after success e-payment advice transactions shall be made as per procedure given below:-

- (a) The unsuccessful payments shall be reported by the banks through scrolls.
- (b) The uncredited items of e-payments shall be credited by e-FPB of accredited bank into the Government Account of the concerned PAO without any challan and these will be clearly indicated in the scroll.
- (c) The PAO will account for these credits under MH-8658-Suspense Account-102-Suspense Account- (civil)-Uncredited items under e-payments by debit to MH-8658-PSB Suspense or Other Nominated Bank suspense.
- (d) The details of such uncredited items shall be entered in Register of Electronic Advices. The PAO will initiate action for settlement of such items in consultation with DDO concerned.
- (e) If the item is reprocessed for payment, the payment advice will be issued to bank by minus credit to the suspense account and credit to MH-8670-Cheques and Bills- PAO Electronic Advices
- (f) If it is cancelled permanently, the amount will be minus credited to the suspense head and minus debit to the functional head to which it was initially debited in the financial year or deduct recoveries of over payments, if financial year is closed.

**Section – III**  
**ACKNOWLEDGEMENT OF PAYMENTS**  
(See Rule 18)

**3.10 Acknowledgement of payments:-**

- (1) The Government officer must ensure acknowledgement of the payment signed by the person by whom or on whose behalf the claim is put forward in case payment mode is other than through electronic mode.
- (2) As adjustment bills for 'nil' amount involve no payment; it is not necessary to insist upon any acknowledgement of payment in respect of such bills.
- (3) A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lump sum payment, either in cash or by cheque, made to him on one occasion, shall constitute a valid quittance and the disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates.
- (4) In case of payment mode is through electronic mode, the payment system shall inform the claimant about the payment through system generated SMS or e-mail as and when the payments are credited into the bank account of the claimant.

**3.11 Certificate of payment in certain circumstances:-**

- (1) In all cases in which it is not possible or expedient to support a payment by worker or by the payee's receipt, a certificate of payment duly signed by the disbursing officer and counter-signed by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Pay and Accounts Officer where necessary. Full particulars of the claims should invariably be set forth; and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.
- (2) In case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the Post Office and this also covers charges for the money order commission.
- (3) A certified copy, marked 'duplicate', of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

**3.12. Scrutiny of claims presented to a departmental office:-**

- (1) The provisions of para 2.2 and 3.1 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office for disbursement.
- (2) Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipt within the meaning of clause (23) of section 2 of the Indian Stamp

Act, 1899 (2 of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda will not, therefore, be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the person named therein [with stamps affixed when the amount exceeds Rs.5000 (Rupees Five thousand)], or, in cases where this is not practicable, they are stamped 'paid' and initialled by the drawing and disbursing officer.

**3.13 Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers:-**

- (1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

NOTE.- In the case of e-bill, the original sub-vouchers will be in possession of claimant. The claimant shall sign with date and mention the unique reference number generated in the system on the bill before scanning and uploading e-claim.

**3.14 Safe custody etc., of vouchers and acquittances which are not required to be submitted to Accounts Offices:-**

- (1) Vouchers and acquittances which are not required to be submitted to the Pay and Accounts Officer shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.
- (2) The provisions of para 2.18 of Chapter-2, with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

**Appendix I**

**CONCORDANCE TABLE**

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	
<b>RPR,1983</b>				
1	1	...	modified	The words ‘other than payment of pensionary benefits’ have been deleted since provisions relating to pensionary benefits contained in Central Treasury Rules have now, been included in the revised RPR. Union Territories without Legislature have been mentioned instead of naming each UT.
2	2	...	<b>new</b>	Newly inserted definitions: Authorized mode for receipts and payments separately, Bank account, Bill including e-bill, CPAO, challan, Claim including e-claim, DDO, Head of Accounting Organization, Pr.AO, Personal Deposit Account, Payment scroll, Public Debt, receipt scroll, Subsidiary Instructions withdrawal, working day, ,
			Modified	The definition of the following terms have been modified: accredited bank, Accounts Officer, , Bank, CGA, Government,
			New Explanation below rule (10) (3), 28 and 43.	The term (1) Put through statement (2) Service pension and (3) Political pension (4) Internal audit officer and (5) Asstt. Audit Officer or Sr. Audit officer, have been added as explanation.
3	3	...	modified	‘moneys credited to Govt. Account shall be held <i>in a bank for the time period as specified by the Reserve Bank of India to transact Government business</i> ’ has been inserted. Rule 3(2) and the note below Rule 3 has been

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				deleted as general cash balance has no relevance in this rule.
4	39	...	no change	
5 (1) and (2)	7 (1) & (2)	...	modified	The procedure for safe custody of moneys held in the hands of Government officers or held with authorized officers or in the cash / Departmental treasure chests or standing in the Government Account shall be prescribed by CGA in Subsidiary Instructions to these Rules as issued from time to time.
6(1)	6(1)(a)(i) to (iii)	para 1.5	modified	Departmental Officer shall ensure the deposit of money into accredited bank for inclusion in Govt. Account indicating correct head of account in consultation with PAO.
6 (2)	6(1)(a)(iv)	para 1.6	Modified	direct utilization of departmental receipts for departmental expenditure in specific case under special circumstances shall be authorized by the Ministry of Finance through <i>Controller General of Accounts</i>
6 (3)	...	para 1.8	modified	The conditions under which such deposits may be made in special cases to receive or tender money on account of the revenues of the Government may be deposited with a bank other than the Reserve Bank or its agent for the purpose of Government transactions shall be authorized by the CGA as per approvals of competent authorities.  The forms in which the balances of such deposits shall be included in the Government Account shall be decided by the Controller General of Accounts on the advice of the Comptroller and Auditor General of India.

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
7	4, Note below 8	...	modified	The facility for public to remit tax into govt. accounts in RBI or authorised banks or on their portal using challan for crediting into Govt. Account has been mentioned
8	6 (1)(b)	...	modified	The procedure for deposit of Govt. revenue shall be prescribed by the RBI in consultation with the Head of Accounting Organization and CGA.
9	21	...	no change	
10	...	...	deleted	The detailed procedure for receipts is contained in Chapter 2. Hence this para is deleted.
11(1)	13 (1)  13 (5),  13(6)(a)  13(13)(a) &(b).	...  ...  ---	new  modified  new	PAO shall be the authority for withdrawal of money 'from Govt. A/c.  Permission of Head of Accounting Organisation is required instead of FA in civil Ministries for opening bank accounts in favour of PAO and CDDO. Subsidiary Instructions shall be issued by CGA with approval of the Secretary (Exp.).
...	13 (6) (b)	...	new	Provision for permission of Head of Accounting Organisation is inserted in non-civil ministries.
...	13(7)	...	new	The opening of bank account in favour of a Government office including Mission/ Post/ situated in a foreign country for drawal in Indian rupees in India shall be under the orders of the Head of Accounting Organisation.
...	13(8)(a)	...	new	The opening of foreign currency accounts by Missions/post/chancery by the Head of Office/ Mission/Post/ shall be in consultation with CGA through the Head of Accounting Organisation
...	13(8)(b to (e)	...	new	Arrange payment in foreign currency from India to a Government office/

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				Mission/ Post/ or foreign government or a foreign organization/ agency situated in a foreign country.
11(1A)	...	Para 2.1.(1)	no change	
11(2)	13(2)	...	rephrased	CGA designate CDDO for withdrawal of money for the specified purposes
...	13(3)	...	New	CDDO shall submit details, accounts and other records as specified by CGA to the concerned PAO.
...	13(4)	...	<b>New</b>	Opening of CDDOs in Non-civil Ministries shall be on the advice of Head of Accounting Organizations of these Ministries/Departments.
--	Explanation below 13	...	<b>New</b>	The term non-civil ministries or departments has been explained.
11(2)	...	para 2.1.(2)	no change	
Note below 11 (2)	...	para 2.1 (3)	no change	
11(3), note below 11(3)	...	para 2.1 (4) (5)	no change	
11(4)	...	para 2.1 (6)	no change	
11(5)	13(12)		no change	
Explanation below 11 (5)	2 (ag)	...	no change	Definition of 'Withdrawal'.
12	19	...	rephrased	
13 (i), (ii)	20	...	rephrased	Heading of 'Maintenance of Cash Book' is made instead of 'General Instructions for handling cash'.
13 (i) to (vi), Note 1-3	...	para 1.4(1)	modified	The word 'crossed' bank draft has been deleted.
		Para 1.4(2)	New	Maintenance of Cash Book in CPWD Divisions shall be as per CPWD Account Code
		Para 1.4(3)	New	Maintenance of Cash Book in the Missions and Posts abroad shall be in the format and as per the procedure prescribed by the MEA in consultation with their Pr.CCA.

RPR 1983/ CTR	Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions		Changes	Explanation to col 4
Rule No.	Rule No.	Para No.		
Note 4 13 (vii), (viii)	...	Para 1.3 (1) to (6) para 1.3(7),(8)	no change	
14	40	...	no change	
15	12	...	no change	
16	44	...	modified	The regulations relating to particular Departments shall be made by that Ministry or Department in consultation with Ministry of Finance through CGA.
17	41	...	no change	
18	5 (1), (2)	para 1.1 (1)	modified	All receipts exceeding the monetary limits, as may be specified from time to time by Controller General of Accounts, shall be remitted to Government Account through <i>electronic mode</i> . Enhanced the maximum limit to receive cash by Departmental officers and Banks towards govt. dues from Rs.100 to R.5000.
Note 1 below 18		...	deleted	The term 'Local Branch' has no relevance.
Note 2 below 18	...	para 1.1 (2)	modified	The word 'crossed' bank draft has been deleted.
Note 3 below 18	...	para 1.1 (4)	no change	
19 (1) a	...	para 1.1 (3)	rephrased	
Note 1 below 19 (1) a	...	para 1.1.(5)	rephrased	The right of bank to refuse to accept cheque/DD for collection is deleted as the provision in the CBS environment is obsolete now.
Note 2 below 19 (1) a	...	para 1.1.(6)	rephrased	
19 (1) b and note	...	para 1.1 (7)	no change	
19 (1)c	Proviso 1,3 under 5 (1)	para 1.1 (8)	modified	The person desirous to make payments by means of electronic mode must also ensure that online payment reaches the bank well before due date.



<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
...	5 (3)	...	new	Acceptance of revenues by Government office situated in foreign country including Mission/ Post/ in foreign currencies either in cash or by any other mode.
...	5(4)	...	new	Acceptance of revenues by Government office situated in foreign country including Mission/ Post/ on behalf of other Indian organizations in foreign currencies either in cash or by any other mode.
...	5(5)	...	new	Issue of Subsidiary Instructions by CGA with approval of the Secretary (Exp.) in r/o procedure to be adopted by Government offices and banks in receiving moneys from time to time.
19 (2)	...	para 1.1 (9)	no change	
20	10	...	modified	The government dues paid through electronic mode shall be deemed to have been paid into the Government on the date, it is received and entered in the receipt scroll by the bank.
21(1)	9	...	rephrased	
Note below 21 (1)	...	para 1.2 (1)	no change	
21(2)	...	para 1.2 (2)	no change	
21(3)	...	para 1.2 (3)	no change	
22	...	para 1.2 (4) 1.2 (5) 1.2 (6)	no change	e-receipt will be issued in Form R.P.R.(6E).
23	9 (3) &(4)	...	no change	
24	11	...	modified	The departmental regulations with regard to realisation of government dues and granting of receipts may be framed in consultation with CGA, Department of Expenditure
25 (1) and (2)	...	para 1.7 (1) 1.7 (2)	no change	
26(1)	2 (j), 8(1)	Note 1 below 1.1(1)	no change	Definition of 'Challan'. E-Challan format prescribed (RPR7E).
26(2)	8(2)	...	No change	
	26(3)	Note 2 below 1.1(1)	new	Challan form prescribed for deposit of guarantee fee

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
Note 1 below 26	Note below 8(2)	...	No change	
Note 2 below 26	...	1.1(11)	No change	
27	...	para 1.1 (10)	modified	Online mode of collection of exam fee by UPSC or SSC or other similar govt. agencies has been inserted.
28	14 (1)	...	Modified	unless the Government, otherwise direct in any case, no withdrawal of money shall be made from the Government Account except by presentation of a bill in support of relevant claim for the purpose.
	14 (2) & (3)		New	The terms of “Payment voucher” and “sub-voucher” have been explained.
Explanation below 28	2 (g)	...	modified	Definition of Bill includes electronic form of bill also.
Explanation below 28	...	Para 2.2 (6) (b) and (c)	modified	In case of bill preferred in physical form, office copies of bills may be retained.
29		para 2.2 (1) (a)  2.2 (1) (b)  2.2 (1)(c) 2.2 (1) (d)	Modified   <b>New</b> <b>New</b>	The bills by departmental officer to PAO shall be duly receipted for payments in case the payment mode is other than through electronic mode. Separate receipt duly affixed with revenue stamp shall be obtained in case the payment is through other than electronic mode. Claimant can submit e-claim. The system developed for processing e-payments shall have repository of DSC. Name of DDO should be communicated to CDDO/PAO. A uniform e-sanction format has been suggested in R.P.R.100 for generation of e-sanction against e-claims submitted by claimant through PFMS.

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
30 (1)	14 (4)	Para 2.2 (2)(a), 2.2 (2)(b), 2.2 (2) (e)	rephrased	
30 (1)		2.2(2)(c)	rephrased	All payments exceeding Rs.5000/- shall be through Payment Advices.
Note 1A below 30		Para 2.2.(2)(d)	No change	
30(2)	...	...	<b>deleted</b>	payment to pensioners have been included in separate chapter 4 of vol.II.
Note 1 below 30 (2)	...	...	<b>deleted</b>	Obsolete. The provision for Direct credit into bank account has been enabled through RPR.
Note 2 below 30 (2)	...	Para 2.2 (2) (f)	modified	Instead of specific to Income Tax deductions, all taxes deductions from bill have been prescribed.
31	...	Para 2.2 (3)	no change	
32	...	Para 2.2 (4)	modified	Relevant provisions of GFR, 2017 has been made instead of GFR, 1963
33 (i)	...	Para 2.2 (5) (a)	Modified	The clause modified that DDO shall generate and submit bills in electronic form through the designated IT System of PAO The claimant or departmental officer is required to prepare claim or bill in electronic form as the case may be, in the form prescribed under the rules.
		Explanation below para 2.2 (5) (a)	New	The term 'Public Financial Management System (PFMS)' has been explained.
33 (ii)	...	Para 2.2 (5) (b)	no change	
33 (iii)	...	Para 2.2 (5) (c)	modified	All claims through manual submission must be filled in and signed in ink. The e-claims must be submitted with electronic signature by the claimant provided that all e-claims exceeding Rs.10000/- shall be through digitally signed ones.

RPR 1983/ CTR	Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions		Changes	Explanation to col 4
Rule No.	Rule No.	Para No.		
				Vendors/suppliers are encouraged to use system generated e-signed invoices with the e-claim in the case of high value transactions (say Rs.50,000 and above).
33 (iv) and note below 33 (iv)	...	Para 2.2 (5) (d) (e)	modified	Alteration in a bill other than ebill require full signature of DDO.
33 (v)	...	Para 2.2 (5) (f)	no change	
33 (vi)	...	Para 2.2 (5) (g)	modified	Provision to allow charges against two or more major heads in one bill of GST refunds is made.
33 (ix)		Para 2.2 (5) (j)	Inserted	Payment Advice will be the norm for all bills unless the bill itself indicates/specifies another authorized mode of payment.
33(viii)		Para 2.2 (5) (i)	modified	Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls in case of payment mode through cash.
33 (vii, x, xb and xi)	...	Para 2.2 (5) (h,k,m, n)	No change	
33 (xa)		Para 2.2 (5) (l)	Inserted	When payment is to be made to staff, parties, firms or companies etc. through other than electronic mode separate bills should be prepared by Drawing and Disbursing Officers and the category of mode should be clearly indicated on the top of the bills.
...	...	Para 2.2 (5) o	New	Provision for attachment of supporting documents electronically in the case of e-bill. The documents shall be stored in the IT system for access to PAO for post check and audit.
34	...	Para 2.2 (6) (a)	modified	The forms for the preparation of bills <b><i>in electronic or physical form.</i></b> and the procedure to be observed in the

RPR 1983/ CTR	Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions		Changes	Explanation to col 4
Rule No.	Rule No.	Para No.		
				presentation of such claims have been prescribed by the Controller General of Accounts under the relevant rule.
Note 1 and 2 below 34	...	Para 2.2 (6) (d), (e)	no change	
	...	Para 2.2 (6) (f), (g)	new	Bill format R.P.R.50 prescribed for withdrawal of retirement benefits.  Bill Format R.P.R.51 prescribed for drawing charges on a/c withdrawal from Contingency Fund etc.
35(1), Note 1 Below 35(1)	...	Para 2.2 (7) a,b	no change	
Note 2 below 35 (1)	...	Para 2.2 (7) c	Inserted	The copies of e-bills of electricity bill or telephone bill once generated from the respective websites of the Organisations and in conformity with IT Act, 2000 can also be accepted.
35(2), (3)		Para 2.2 (7) d,e	no change	
	...	Para 2.2 (7) f	New	The counter signature wherever requires in the case of an e-bill generated through a government payment system shall be obtained before processing e-sanction for payments. The Drawing and Disbursing Officer shall certify in e-bill that the counter signature of authorised Government Officer has been obtained wherever necessary
36(1)	...	Para 2.2 (8) (a)	No change	
36 (2), Note below 36(2) and 36 (3)	...	Para 2.2 (8) b,c and d	modified	In the case of a bill <i>other than in electronic form</i> but lost, the Government Officer, who drew the original bill shall ascertain from the PAO or CDDO that payment has not

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				been made on it, before he issues a duplicate thereof
37 Note1	...	Para 3.1 (1) , (2)	updated	As per existing Stamps Act.
37 Note 1 A	...	Para 3.1 (3)	no change	
37 Note 2	...	Para 3.1.(4)	no change	
38 (1), 44	...	Para 3.2 (1)	modified	Three categories of Cheques were mentioned.
38 (2) 38 (3)	...	Para 3.2 (2) (3)	no change	
39	...	Para 3.2 (4) (5)	no change	
40	...	Para 3.2 (6), (7), (8)	no change	
41	...	Para 3.2 (9)	no change	
42	...	Para 3.2.(10)	no change	
Note 1,2,3 below 42	...	...	deleted	outdated
Note 4 below 42	...	Para 3.2. (11)	no change	
Note 5 below 42	...	Para 3.2 (12)	no change	
Note 2 below49 (2)	...	Para 3.2 (13)	no change	
Note 3 below 44 (2)	...	Para 3.2 (14)	no change	
		Para 3.3	new	Provisions relating to use of payment advice inserted.
43	...	Para 3.9 (1)	modified	No alternation in cheque shall be allowed, but should be reissued
Notes 1 to 4 below 44 (3)	...	...	deleted	outdated
44 (3)(i) & (ii)	14(5)& (6)	...	Modified	
45	16	...	rephrased	
46	...	Para 3.9 (2),(3)	no change	
47	...	Para 3.9 (4), (5)	modified	The period of six month after its issue and remain unpaid has been replaced with three month for its cancellation.
Note below 47			deleted	The provisions are obsolete.

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
48	...	Para 3.9 (6), (7), (8), (9), (10)	no change  New	Procedure for cancellation of e-payment
Note 2A, 2B below 49 (2)	17 (1), (2)	...	no change	
49 (3)	17 (3)	...	rephrased	
...	17 (4)	...	new	Provision of date of payment in case of payment arranged in foreign currency to a payee in foreign country has been inserted.
Note 1 below 49	17 (5)	...	no change	
...	17 (6)	...	new	Provision of date of payment in case of payment through cash has been inserted.
49 (1)	17 (7)	...	rephrased	
49 (2)	17 (8)	...	rephrased	
50	...	Para 3.5	no change	
51	...	Para 3.6	modified	The provisions relating to payments based on digital signature and electronic signature through Government payment portals have been inserted.
52	...	Para 3.7	no change	
53	...	Para 3.8	no change	
54	...	para 3.4	no change	
55	39	...	rephrased	
56	18	...	modified	Acknowledgement of the payment from claimant is not necessary in case of payment mode is other than through e mode. So it is deleted.
56	...	para 3.10	rephrased	The acknowledgment of the payment signed by the claimant is required in case payment mode is other than through electronic mode. System shall inform the claimant about the payment through SMS or email once the payments are credited into the bank account of the claimant.
57	...	para 3.11 (1) to (3)	no change	

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
58	...	para 3.12	modified	Exception for giving receipts for purchase of special medicines does not exist anymore. In view of GST implementation receipts are mandatory.
59	...	para 3.13	no change	
60	...	para 3.14	no change	
61	42	...	no change	
62	43	...	modified	The terms “Internal Audit Officer” and “Assistant Audit Officer or Senior Audit Officer” have been explained.
63	...	para 2.3	no change	
64 (1)	...	Para 2.4 (1) (a)	no change	
64 (2)	...	para 2.4(1) (b)	modified	Relaxation of this provision be made by Ministry of Finance through CGA .
Explanation 1 below 64	2 (ah)	...	no change	Definition of ‘Working Day’.
Explanation 2, 3, Note 1 (a) below 64	...	2.4. (1) (c.), (d), (e)	no change	
Note 1(b) below 64	...	...	deleted	The provisions for presentation of monthly bills for pay and allowances earlier than 5 days in r/o government servants posted in remote localities is outdated.
Note 2 below 64	...	2.4 (1) (f)	no change	
65	...	para 2.4(2)	no change	
66 (1)	...	para 2.4(3) (a)	modified	The provision that Departments which are using data writing machines, such as the Bradma machine for the preparation of pay bills shall substitute inner pages of Form G.A.R. 13 with pages in Form GAR 13A, is outdated and deleted. The Children Education Allowance Claim-cum-Bill and Other personal



<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				claims-cum-Bill (viz. OTA,etc.) shall be drawn in Form R.P.R-48 .
Exception below 66 (1)	...	para 2.4(3) (b)	no change	
66(2)	...	para 2.4(3) (c)	modified	Provision for separate bills for employees covered under NPS inserted.
66(3)	...	para 2.4(3) (d)	modified	The provision applicable for bills prepared in other than electronic form.
66(4) a	...	...	deleted	Outdated provision of non-requirement of names in the pay bills has been deleted.
66(4) b	...	para 2.4(3) (e)	modified	
66(4) c	...	para 2.4(3) (f)	modified	Outdated provision for maintenance of bill check register and section wise acquittance has been deleted.
Note below 66(4) c	...	para 2.4(3) (g)	modified	
67	...	2.4 (4)	no change	
68	...	2.4 (5)	modified	Outdated provision relating to requirement of declaration in the case of crossing of efficiency bar in 68(3) has been deleted.
69	...	para 2.4(6)	no change	
70	...	2.4(7) a, b	modified	Provision for deduction of NPS contribution from salary has been inserted.
71	...	2.4(7) c	modified	Provision for deduction of cess on income tax from salary has been inserted.
72 (1), (2)	...	para 2.4(7) (d) (i)	rephrased	
72 (3)	...	para 2.4(7) (d) (ii) , (iii),	no change	
(4)	...	(iv)	rephrased	
72 (5)	...	para 2.4(7) (d) (v)	modified	To that extent of online submission of schedule of licence fee to Directorate of Estates.
72 (6)	...	para 2.4(7) (d) (vi)	no change	

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
73	...	para 2.4(7)(e)	no change	
74	...	para 2.4(7)(f)	no change	
75	...	para 2.4(7)(g)	no change	
76	...	para 2.4(7)(h)	no change	
77(1)	...	para 2.4(7) (i) (i)	modified	This has been made to enable issue partly a cheque for the amount to be remitted to the Court concerned and the balance salary amount through e-payment to Government servant.
77(2) to 77(4)			deleted	The outdated provisions of 77(2) to (4) have been deleted as a result of introduction of payment of salary through e-payment.
78	...	para 2.4(7)(j)	no change	
79	...	para 2.4(7)(k)	no change	
80	...	para 2.4 (8)	no change	
81	...	para 2.11	no change	
82	15	...	modified	Place of payment will be decided by the DDO and payment will be made through authorized mode.
Note below 82			deleted	The outdated provisions have been deleted since payment of salary can be made through e-payment.
83	...	para 2.4 (9)	no change	
84	...	...	deleted	With the facility of salary being directly credited into bank account, the provision became obsolete.
85		...	deleted	With the facility of directly credit into bank of the account of the employee, the salary through messenger or agent is no more relevant with exception.
86	...	...	deleted	The requirement for furnishing bond of indemnity to be executed by a commercial bank acting as agent duly authorized by government servant is no more valid with the introduction of direct credit of salary into his/her bank account
87 (1), Note 2 below 87 (1)	...	para 2.4(10) a, b	modified	The provision for making own arrangements by the government servant in case of leave of more than 30 days has been deleted, as direct

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				credit of salary into bank account has been started.
Note 1 below 87(1)	...	...	deleted	Obsolete as the post of Group D does not exist in government.
87 (2)	...	para 2.4(10) c	modified	with the reference to proposed deletion of 66(4) a, R.P.R.1983 where the outdated provision of non-requirement of names in the pay bills has been deleted.
87(3)	...	para 2.4(10) d	no change	
...	...	para 2.4(11)	new	provision for giving system generated monthly pay slip to government servant
88	...	para 2.5	no change	
89	...	para 2.6	no change	
Exception below 66 (1)	...	para 2.7 (1)	no change	
90	...	para 2.7 (2) to (3)	modified	Deleted 90(1) (iii) about furnishing a certificate by DDO that the TA amount earlier drawn has been disbursed to employee. This requirement becomes obsolete after introduction of direct credit into bank account. Deleted 90 (3) for submission of TA claims before 31 <sup>st</sup> March
91	...	para 2.8	no change	
92	14 (6)	para 2.9	no change	
Exception below 92 (1)	...		deleted	Subsumed in para 2.9
93	...	para 2.10	no change	
94	14 (7)	...	no change	
95	...	para 2.12	modified	In cases where the gross amount of the claim exceeds Rs.50,000 , payment shall be made by the Head of Office only on the execution of an indemnity bond.
96	...	para 2.13(1)	no change	
97	...	para 2.13(2)	no change	
98	...	para 2.13(3)	no change	
99	...	para 2.14	modified	Deleted the sentence "All such claims upto Rs.2,000 may be disbursed out

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				of permanent advance or imprest.", as the amount may vary from office to office. The monetary limit shall be as decided by the HOD in consultation with Internal Finance Wing.
100	...	para 2.15	modified	The provision under Rule 100(4) to treat salary/ wages to mazdoors, sweepers who are ineligible for pension, wages of temporary field establishments of Surveys and Settlements and of extra potdars or accompanying remittances as contingent expenditure has been deleted.
101	...	para 2.16(1 & 2)	no change	
102	...	para 2.16(3)	no change	
103	...	...	Deleted	The provision is deleted as the purchases through DGS&D do not exist.
104	...	para 2.16(4)	Modified	The Sales Tax has been replaced with GST in the required certificate from drawing officer in r/o Contingent bills which include GST charges on account of purchase of goods.
105	...	para 2.16(5)	no change	
106	...	...	Deleted	As the provision in Rule 100 (4) for drawing pay of certain group 'D' government servants from contingent bills has been deleted, the requirement of certificate from drawing officer does not arise.
107	...	para 2.17(1)	modified	
108	...	para 2.17(2)	no change	
109	...	para 2.18	modified	In the case of e-bill, the voucher made available electronically shall be retained in the system for the prescribed period under this Rule.
110	...	para 2.19	no change	
111	...	para 2.20	modified	Sub-vouchers for more than Rs.2000 each shall be submitted to the Accounts Office in respect of contingent charges.

RPR 1983/ CTR	Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions		Changes	Explanation to col 4
	Rule No.	Para No.		
112	...	para 2.16(6)	no change	
113	...	para 2.21 (1)	no change	
114	...	para 2.21(2)	no change	
115	...	para 2.21(3)	no change	
116	...	para 2.21(4)	modified	
117	...	para 2.21(5)	no change	
118	...	para 2.21(6)	modified	The monetary limit of Rs.500 has been replaced with Rs.2000
119	...	para 2.21(7)	modified	The detailed bill along with all sub-vouchers above Rs. 2000 shall be submitted to PAO. The existing note below Rule 119 about alteration of this limit by CGA is deleted.
120	...	para 2.21(8)	modified	Revised the upper limit of Rs.500 to Rs.2000 on every sub-vouchers requiring the countersignature. The time limit for sending the detailed bills duly signed by the controlling officer to the Pay and Accounts Officer direct within seven days (instead of a month) from the date of receipt of such bills in his office.
121	...	para 2.21(9)	No change	
122	...	para 2.21(10)	no change	
123	...	para 2.21(11)	no change	
124	...	para 2.22(1)	modified	Definition of Goods and Services in line with Rule 143 of GFR, 2017
125	...	para 2.22(2)	modified	The words Goods and Services are proposed instead of stores
126	...	para 2.23	modified	With the defunct of DGS&D, the words "any agency" have been inserted in place of the word "DGS&D".
127	...	para 2.24	modified	The provision of Rule 149, GFR, 2017 for mandatory procurement of common use Goods and Services by Ministries or Departments through GeM for Goods or Services available on GeM has been inserted. The Procedures issued by Department of Expenditure vide their OM dated 21.1.2020 for payments for Goods / Services to Sellers / Service Providers

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				in GeM through PFMS has been incorporated.
128	...	...	deleted	Deleted the outdated provisions relating to purchases outside India through the India Supply Missions
129	...	para 2.25	modified	The option for payment by electronic mode (SWIFT facility) through the authorized bank has been inserted. Deleted the outdated procedures under 129 (iv) and note 1 below Rule 129 relating to stores ordered by a Ministry or Department direct from firms abroad on FOB basis and subject to inspection by the India Supply Mission, London or Washington.
130	...	para 2.26	modified	Incorporated the words "as per provisions contained in General Financial Rules "after the words "carried out by the Public Works Department" and deleted the words "Military Engineering Service."
131	...	para 2.27	modified	Incorporated the sentence "The item and amount of the bill should be under work contingency as approved in sanction and estimate."
132	...	para 2.28	modified	Deleted the words "muster rolls" and instead use "details of labourers list"
133	...	para 2.29	modified	Deleted the words "muster rolls" and instead use "details of labourers list"
134	...	para 2.30	no change	
135	...	para 2.31	modified	The instructions shall be issued by departmental regulations in consultation with the Head of Accounting Organisation.
136	...	para 2.32	no change	
137	...	para 2.33	no change	
138	...	para 2.34	no change	
139 (1), (3) &(4)	22 (2)	para 2.35 (1) to (3) ---	modified	The procedure for refund of non-tax revenue has been updated and given in para 2.35 and tax revenue in para 2.37 separately.

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
139 (2)	--		Deleted	The refunds being made through online.
	22(1)		New	The provisions relating to sanctions of refunds of revenue as contained in GFR, 2017 has been inserted.
	22 (4)		New	The provisions relating to 'remission of revenue before collection is not refund and refunds not regarded as expenditure for allotment' as contained in GFR, 2017 has been inserted.
140	...		deleted	
141	...	para 2.35(4)	modified	
Note below 141	22 (3)	Para 2.38	modified	
142	...	para 2.35(5)	modified	Included a new provision that refunds of non-tax revenues into the beneficiaries bank account through online shall be regulated in accordance with Departmental instructions issued by the Ministry/Department concerned under special procedure as prescribed from time to time. Deleted outdated Note 2 below Rule 142
143	...	para 2.36	no change	
144	...	para 2.37	modified	Mentioned that refunds of tax are made through different methods viz. by issuing Refund orders by the Departmental Officer, payment by direct credit to the tax assessee's bank account (mentioned in his ITR) or by cheque in his favour.
145	16 (1) & (2)	...	Rephrased	-
	16 (3)	---	New	Period of validity of foreign cheque shall be determined according to the laws applicable in that country.
146	...	para 2.56	modified	The contributions to International Agencies have been inserted.
147	...	para 2.57	no change	
148	...	para 2.58	no change	

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
149	...	para 2.59(1)	no change	
note below 149	...	para 2.59 (2)	modified	Included payment mode of electronic advice.
150	...	para 2.99	no change	
151	...	para 2.100	no change	
152	...	para 2.101	no change	
153	...	para 2.102	no change	
154	...	para 2.103	no change	
155	...	para 2.104	no change	
156	...	para 2.105	no change	
157	...	para 2.106	no change	
158	...	para 2.39	modified	
	23(1), (2), (3)		new	The provisions of general conditions for regulating all loans as contained in GFR have been inserted.
...	23(6)	...	new	Procedure for loan to local bodies shall be regulated by local authorities loan act etc.
...	24	...	new	The provisions of general conditions for regulating all loans as contained in GFR have been inserted.
159	...	para 2.40	modified	
160	...	para 2.41 (1), (2)	modified	
...	...	2.42 to 2.50	new	Incorporated the provisions contained in 253(2), 256 (2), 257, 258 of GFR, 2017 relating to recovery of loans and advances extended to PSUs, UC, audit.
161	23 (4)	para 2.51 (1),	no change	
162	...	para 2.51(2&3)	no change	
163	...	para 2.52	no change	
164	23(5)	para 2.53	modified	Inserted a provision for submission of detailed accounts within one month from the date of drawal of advances for its adjustments. 164(2) deleted.
165	...	para 2.54	modified	updated as per compendium of advances to govt. servants.
166	...	para 2.55	no change	
167 to 170	25(1)to(8)		rephrased	



<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
...	26	...	new	The provisions relating to Government Guarantees as contained in GFR have been inserted.
171	25 (9)	para 2.60(1)	modified	The deduction about Insurance premia, NPS has been inserted.
172	25 (10)	para 2.60(2)	modified	The provision for online payment of premium of PLI through authorised website of Department of Posts has been mentioned.
173		para 2.60(3)	modified	Note below Rule 173 relating to GPF subscription of Group D is deleted as there is no post of Group D posts exists in Central Government.
		Para 2.60(4)	new	Provisions inserted for timely remittance of Employee's and Employer's contribution towards NPS as per the timelines prescribed in CCS (Implementation of NPS) Rules.
174	...	para 2.61	no change	
175	...	para 2.62	modified	As payment through e-mode directly into bank account of government servants, deleted the existing provision in Rule 175 for making payment through cheque.
176	...	para 2.63	modified	The deletion of Group D in the para and note below Rule 176(1). The submission of application by retiring govt. servant is deleted as the provision is obsolete.
177	...	para 2.64	no change	
178	...	para 2.65	no change	
179	...	para 2.66	no change	
180	25(11)	para 2.67	no change	
181	...	para 2.68	no change	
182	25(12)	para 2.69(1)	modified	
183	...	para 2.69(2)	no change	
184	...	para 2.70	modified	Deleted the words "or because its value is less than ten rupees" in the rule.
185	...	para 2.71	no change	
186	25 (13)	para 2.72	rephrased	
187	...	para 2.73	no change	

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
188	...	para 2.74	no change	
189	...	para 2.75	no change	
190	...	para 2.76	rephrased	
191	...	para 2.77	rephrased	
191 (1)	2 (ab)	...	no change	Definition of 'PD Account'.
191 (2), (3)	13(9)to(11 )	...	no change	
192	...	para 2.80	no change	
193	...	para 2.78	modified	Included detailed procedure.
194	...	para 2.79	modified	Included that the bank branch will claim reimbursement of the amount so paid from the Government Account through the RBI like other payments.
195	...	para 2.81	no change	
196	...	para 2.82	no change	
197	...	para 2.83	Rephrased	
198	45	...	Modified	Heading changed as 'Power to Relax' instead 'Power to remove difficulties'.
199		...	Deleted	
Appendix I below 3 (2)	...		Deleted	There is no mention of the Agreement with RBI in the rules, hence it is deleted.
Appendix II	...	para 2.107	modified	Mentioned that the fractions in paise shall be ignored, and rupee one and above shall be rounded to tens in the case of arriving increment @3% of pay during 1.1.2006 to 31.12.2015.
		Para 2.108	new	Inserted the provisions for settlement of Inter-Departmental transactions through Book Adjustment or Without Resorting to Cash Settlement (Letter of Authorisation).
Appendix III below 160 (2)	...	para 2.41 (2) A to D	modified	Inserted the provision for online payment of repayment and interest due by PSUs in r/o loans taken from

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				Govt. through electronic mode (NTRP).
		Appendix-I	New	Concordance Table
<b>CTR (Sec- IV):319-375</b>				
319	27 (1), (2)	...	no change	
...	27(3)	...	new	In line with the responsibilities entrusted with CGA, inserted a provision that the Pension payment procedure of the different categories of Central Government Civil pensioners and other pensioners, shall be laid down by the Controller General of Accounts.
---	27 (4) to (6)	---	new	A reference of CCS(Implementation of NPS) Rules, 2021 has been made.
320	27 (7)	...	no change	
321	Explanations below 28	...	no change	Explanations given in r/o: 1. Service Pension 2. Political Pension
322	27(8)	...	rephrased	
323	28 (1)	...	rephrased	
324 <i>deleted</i>	...	...	...	
325,326	28(5),(6),(2)	...	no change	
...	28(3), (4)	...	new	The provisions have been inserted that Pension to the pensioners residing in Nepal shall be disbursed through Embassy of India, Kathmandu (Nepal). Pension to Indian National foreign pensioners viz. Burma Civilian Pensioners and Family Pensioners, Singapore Pensioners, Sri Lanka Pensioners and Pakistan Civil Pensioners and Family Pensioners shall be disbursed in India.
327 <i>deleted</i>	...	...	...	
328 (1)	29(1)	...	modified	It has been mentioned that PPOs shall be issued by PAO instead of AG. e-PPO inserted. Procedure shall be prescribed by CGA from time to time.

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
...	29 (2), (3), (4)&(5)	...	new	It has been mentioned that CPAO will maintain a central data bank in respect of all the Pension Payment Orders issued by Central Civil Ministries/Departments from time to time. The nominated PAO of CPAO would be responsible for forwarding the PPOs with Special Seal Authorities to Authorised Banks for disbursement of pension Authorised bank will make the payment of pension in the pensioner's account.
...	29(6)	...	new	It has been mentioned that a switchover of pension payment from one channel to another within India shall be permissible in the manner prescribed by the Government from time to time.
328(2) to 333	...	Para 2.87..3 (2)	modified	It has been mentioned that the final responsibility of the correctness of calculations and authorization of admissible pension is that of the PAO. The PAO should issue the Pension Payment Order/authorization in the prescribed format with code numbers allotted to them and under the general guidelines/instructions issued by the CPAO and CGA from time to time at least one month in advance of the date of retirement of the Government servant.
333A	36	...	modified	It has been mentioned that in cases where the amount of pension payable is revised for some reason, payment at the revised rate, including arrears, if any, may be paid in the manner as per the guidelines prescribed by the Controller General of Accounts and

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				Department of Pensions and Pensioners' Welfare.
334-338	...	...	deleted	As the PPOs shall be issued by PAOs, the provisions relating to issue of PPO by AG has been deleted.
339		2.87.6	no change	
Explanation below 339	...	...	deleted	
340 <i>deleted</i>	...	...	...	
341	30 (1) (2)	...	modified.	Not required to visit branch for first pension.
Proviso below 341	...	...	deleted	The provision for disbursement of pension upto Rs.2000 p.m. at the treasury is outdated and hence deleted.
342	30(3)	...	modified	
343	30(4)	...	modified	The provision for pensioner to provide Digital Life Certificate online through Aadhaar based biometric authentication system (Jeevan Praman) has been inserted.
344	...	..	Deleted	
	...	Para 2.87.5	new	Role and Responsibilities of the Authorised Bank has been defined vide the orders issued by CGA and CPAO in consultation with RBI.
345	30(6)	...	modified	A pensioner not resident in India may draw his pension in India through an authorized Public Sector Bank or other nominated bank.
346 <i>deleted</i>	...	...	...	
347	Note below Rule 35 (8)	...	modified	The pension including element of dearness relief for November and onwards may not be credited by the Bank in case the pensioner fails to submit requisite certificate except non-employment certificate or

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				employment/re-employment certificate on due date.
348	30(7) to (9)	...	no change	
349-352	...	Para 2.89.3	Modified	The procedure for payment of pension at AG has been modified to PAO.
GID below 350	35 (1) to (4)	Para 2.96	modified	
353	35(7)	Para 2.96	modified	The requirement of family pensioner to furnish marriage/ re-marriage certificate as per the rules prescribed by the Government in the prescribed format has been made.
353A	35 (5)	...	modified	The provisions relating to requirement of Retired Central Government Group 'A' officers to furnish declaration in May and November each year in the form prescribed regarding acceptance and non-acceptance of commercial employment within one year from the date of retirement has been inserted.
354	35(6)	Para 2.96	modified	
...	35(8)	...	new	Procedure for furnishing various certificates shall be specified in the Subsidiary Instructions.
354A	37	...	modified	The family pension shall be disbursed by pension disbursing authorities as per the procedure or orders issued by CGA or Department of Pension and Pensioner's Welfare from time to time.
355	30(10)	...	no change	
356-362	...	...	deleted	As the disbursement of pension is being made through authorized bank, the provisions relating to disbursement of pension through AG has been deleted.

RPR 1983/ CTR	Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions		Changes	Explanation to col 4
	Rule No.	Para No.		
363 <i>deleted</i>	...	...	...	
364	...	...	deleted	The outdated provisions relating to personal appearance of political pensioners to the Disbursing Officer have been deleted.
365	31	...	Rephrased	
366	32(1)&(2)	...	no change	
366-A	32(3)	...	no change	
367-368	...	...	deleted	The provision for furnishing certificates by the Pensioners have been included in Rule 50, the detailed instructions contained in Treasury Rules of Central Government about periodical identification of pensioners have been deleted.
369 (1) and (2)	33	...	modified	It has been mentioned that payment of arrears remaining undrawn for more than a year, shall be paid as per the procedure prescribed by the CGA.
369 (1) (i), (ii) and Note 1, 2	...	...	deleted	
370(1)	34	...	rephrased	
Proviso below 370 (1) (b) and 370 (2) and (3)	...	...	deleted	The provision for applying within one year of death of pensioner for payment of any arrears to the heirs has been deleted.
371, 371A	...	...	deleted	The outdated provision relating to Reports to the AG has been deleted.
372 <i>deleted</i>	...	...	...	
373	38(1)	...	no change	
374	38(2) &(3)	...	no change	
375 <i>deleted</i>	...	...	...	
...	...	para 2.84 to 2.96	new	The procedure for determination, authorization of the Central Civil Pensions and gratuity, role of PAO, time schedule, payment of pension to AIS Officers, NRI pensioners have been inserted.
...	...	para 2.97 to 2.98	new	The provisions relating to post payment checks, procedure for payment of pension to pensioners have been inserted. The provision relating to option for availing benefits of pension under CCS (Pension)

<b>RPR 1983/ CTR</b>	<b>Corresponding rule in R.P.R.2022 and para of Subsidiary Instructions</b>		<b>Changes</b>	<b>Explanation to col 4</b>
Rule No.	Rule No.	Para No.		
				Rules, 2021 by NPS employees has been inserted.
GAR Forms		R.P.R.Forms	Updated	All the forms have been updated.

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# **R.P.R. FORMS**

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**R.P.R. 1**  
 [See Para 1.5 of Subsidiary Instructions]  
**PAY-IN-SLIP-FORM**

(Obverse)

	Rs.	Paid into .....Bank Branch
Cash		.....by Ministry/Department/Office of.....
Bank drafts as on reverse		..... for credit into Government account and for entering in scroll to be sent to Pay & Accounts Office .....
Cheque as on reverse		.....
Rupees..... . ..... (Note: Separate slip should be used for Cash, Bank drafts and Cheques).		Date.....  Signature of depositor.....  Acknowledgement by bank

Checked

Cashier

Manager/ Officer

**R.P.R. 1**

(Reverse)

Name of Bank drawn upon	Bank draft/Cheque No. and date	Amount Rs.	Classification & name of party wherever necessary

**R.P.R. 2**

[See Para 2.1(6), 2.4(8), 2.11, 2.61 of Subsidiary Instructions]

**LAST PAY CERTIFICATE**

Name of the Office:

DDO Name:

DDO Code:

## 1. Employee details

Name of employee	
Employee ID No	
Designation	
Employee's Group	
Pay level	
PAN Number	
Aadhaar Card No.	
GPF Account No	
PRAN Number (covered under NPS)	
Proceeding on to	

## 2. He/She has been paid salary upto..... at the following rates:—

(Amount in Rs).

Gross		Deductions		Recoveries of Loan		
Items	Amount	Items	Amount	Items	Instalment No.	Amount
Pay		I Tax		HBA		
Special Pay		Cess on IT		Int. on HBA		
Personal Pay		GPF		MCA		
.....		GPF Adv.		Festival Adv.		
<u>Allowances</u>		NPS		Int.		
DA		CGEGIS		.....		
HRA		CGHS				
TPT		L.Fee				
.....		.....				
<b>Total</b>		<b>Total</b>		<b>Total</b>		
Net in Rs:						
Net (in words)	Rupees.....only.					

3. His/Her G.P.F./C.P.F./.....is maintained by the PAO/DDO.....
4. He/She made over the charge of the office of.....on the forenoon/  
afternoon of.....
5. He/She has been sanctioned leave proceeding joining time for..... days w.e.f.  
.....to.....
6. Recoveries of Income Tax, other recoveries are to be made from the emoluments etc. of the Government servant as detailed on the reverse.
7. He/She finances the insurance policies detailed below from the Provident Fund:—

Name of Insurance Company	No. of Policy	Amount of Premium Rs.	Due date for the payment of premium

8. Details of P.L.I. policy where premium deduction is done through pay bill:—

Period	No. of Policy	Amount (in Rs.)			Due date for the payment of premium
		Premium	GST, if any	Total	

9. He/She has contributed Rs.....p.m. under CGEGIS for the period from.....to.....
10. Whether the employee resides at Government Rented house : Yes /No.  
If yes, a: Address.....  
b: House rent recovered upto..... License fees (if any).....
11. Service for the period from ..... to .....(during his stay in this office) has been verified. A copy of LPC has been given to the government servant.

12. The unverified gaps of service including for the periods prior to joining this office are indicated below:-

Sl. No.	Name of Ministry/ Department/Office	Period		No. of days	Nature of absence	Reasons for non-verification
		From	To			
(1)	(2)	(3)	(4)	(5)	(6)	(7)

13. In case of retention of the Laptop; tablet; notepad; or similar devices of similar categories issued to the entitled officer: Cost of device:.....Date of issue:.....

14. Payment history of the all the payments made to the Government Servant during the past one year are annexed.

Date:

Signature .....  
 Designation .....



**Details of advances and its recoveries**

Name of advance involving recovery/ adjustment	Sanctioned amount (Rs.)	Details of recovery			Outstanding amount recoverable (Rs.)	Instalment left
		Rate of Instalment (Rs.)	No. of Instalments	Total Amount Recovered till date		
Pay advance....						
T.A Advance.....				NA		NA
LTC Advance				NA		NA
H.B. Advance.....						
Computer Advance....						
MCA/ OMCA						
Int. on Loan advances						
GPF Advance						
Festival Advance						
Other, if any.						

**Summary of salary for the financial year**

Month	Pay	Allowances	Fee, Honorary etc.	Gross salary	Funds & other deductions	Amount of I-Tax recovered	Total deductions	Net salary
April,20								
May,20								
June,20								
July,20								
August,20								
September,20								
October,20								
November,20								
December,20								
January,20								
February,20								
March,20								

**Extract of other Payment/reimbursement made**

Items	Reimbursement paid upto (period)		Claim Reference No.(CRN)	Claim Date	Amount
	Year	Month			
Children Education Allowance					
Reimbursement of Newspaper bills					
Reimbursement of Telephone bills					
Any other reimbursement					

Reimbursement of Medical claims for the last six months)

Claim Reference No.	Claim Date	Reimbursement claimed for (name of the Family member)	Period	Amount

Payment towards Travelling Allowance claims (for the last two months)

Claim Reference No.	Claim Date	Tour (Name of the place)	Period of tour	Amount

Signature /DSC of DDO.....

**R.P.R. 3**

[See para 1.4 of Subsidiary Instructions]

**CASH- BOOK**

OFFICE OF.....

MONTH OF.....

RECEIPTS											PAYMENTS									
Date	No. of receipt issued or bill drawn	Particulars		Receipt to be credited to	Salaries and Advances	Contingencies		Miscellaneous	Total	Classification	Date	Sub-voucher No., S.No. in	To whom paid or sent to	Receipt to be credited to	Salaries and Advances	Contingencies		Miscellaneous	Total	Classification
		From whom received	Cheque/DD No. or S.No. in the register of valuables			In recoupment of permanent advance	Advance payment									Out of permanent advance	Out of money drawn in anticipation of payment			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Foot Note (to be printed as flyleaf):

- (1) Form of Certificates to be recorded under rule 13 (iv) - "Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs..... (Rupees.....)which tallies with the closing balance as worked out in the cash book".
- (2) Self cheques drawn under cheque drawing powers, for payments to staff etc., in cash, should also be entered on the receipts side of the cashbook.
- (3) Closing balance should be analysed in the following manner:—  
 Amount (Rs.)
  - (i) Cash
  - (ii) Self cheques/ Not transferable category of cheques and bank drafts
  - (iii) Other cheques
  - (iv) Other Bank drafts
  - (v) Imprest with.....
  - (vi) .....

Total Cash balance [Items (i)to (vi)].....

**R.P.R. 4**

[See para 1.4 of Subsidiary Instructions]

**REGISTER OF CHEQUES ISSUED**

S.No.	Date	Ref. to S.No. of Bill register	Particulars of the Bill	Cheque Number	Amount Rs.	To whom issued	Initials of DDO	Remarks
Date of encashment	Initials of DDO	Progressive total of assignment	Balance in assignment account	Remarks				

**R.P.R. 5**

[See para 1.4 of Subsidiary Instructions]

**REGISTER OF VALUABLES**

S. No	Date of receipt	From whom received with no. & date of covering letter, if any	Nature of valuable (cheque / Draft) No. & date & Name of bank on which drawn	Amount Rs.	Initials of DDO/ authorized officer	How disposed of (e.g. credit to Bank, sent to PAO, returned to Party)	Date of bank scroll in which credit traced, acknowledgement no. & date of PAO/Party	Initials of DDO/ authorized officer	Remarks

**R.P.R. 6**

[See Para 1.2(4) of Subsidiary Instructions]

**RECEIPT**

Counterfoil (Office Copy)	
No.    Date.....	No.    Date.....
Received from.....	Received from.....
with Letter No.....	with Letter No.....
dated.....	dated.....
the sum of Rupees.....	the sum of Rupees.....
.....	.....
In cash / by cheque / by bank draft on account of .....	In cash / by cheque / by bank draft on account of .....
in payment of.....	in payment of.....
Signature	Signature
Designation	Designation



**R.P.R. 6E**  
[See Para 1.2(4) of Subsidiary Instructions]  
**e-RECEIPT**

Transaction Reference No.....

Date: .....

Received from.....the sum of  
INR.....(Rupees..... ) through internet based  
online payment on account of .....

Disclaimer: - This is a system generated electronic receipt, hence no physical signature is required for the purpose of authentication.

**R.P.R. 7**

[See Note 1 below para 1.1 of Subsidiary Instructions]

**CHALLAN**

(Obverse)

Challan No.....				Civil/ Defence/ Railways/ Posts/ Telecommunications		
Challan of money paid into.....(bank) .....(branch)						
To be filled in by the remitter				To be filled in by the Departmental Officer or at his instance		
Name (& or designation) and address of the Party (i.e. Tax payer etc.) crediting money	Department / Office from whose books the demand emanated	Full particulars of the nature of remittance and / or authority (if any)	Amount Rs.	Head of Account with 15 digit code	Pay and Accounts Officer by whom adjustable	Order to the bank
						Receive and grant receipt  (Signature, date & full designation of the officer ordering the money to be paid)
Total* *(In words) Rupees..... ..... .....						

Received payment (In words) Rupees.....

Date.....

Agent or Manager/Officer

(Reverse)

Particulars to be filled in by remitter	Amount (Rs.)
Cash (with details of notes & coins).....	
Bank Drafts (with details).....	
Cheque (with details).....	
Total	

**R.P.R. 7E**

[See Note 1 below para 1.1 of Subsidiary Instructions]

**CHALLAN**

(Obverse)

Challan No.....		Challan Identification No. (CIN) by Bank:.....  (Civil / Defence / Railways / Posts/ Telecommunications)			
Transaction Reference No.		Date			
Challan of money paid into.....(bank) ..... (branch)					
To be filled in by the remitter				To be indicated by the designated IT system for collection of receipts based on the receipt purpose selected by remitter and its linkage made by DDO/PAO	
Name (& or designation) and address of the Party (i.e. Tax payer etc.) crediting money	Department/ Office from whose books the demand emanated	Full particulars of the purpose of remittance and / or authority (if any)	Amount Rs.	Head of Account with 15 digit code	Pay and Accounts Officer by whom adjustable
Total*					

\*(In words) Rupees.....

Received payment (In words) Rupees.....

(name of the Bank and Branch)

Date.....

Disclaimer: - This is a system generated electronic receipt, hence no physical signature is required for the purpose of authentication.

**R.P.R. 7A**

[See Note 2 below para 1.1 of Subsidiary Instructions]

**Challan for remittance of Guarantee Fees**

By whom tendered	Ministry of ..... New Delhi
Name, Designation & Address of the Person on whose behalf money is deposited (Importers Name and Address)	
Ministry of Finance letter of Authority No/Letter of Instructions No. & date	Guarantee Fees for year.....
Description of Loans/Credit/Grants	Guarantee Fees in respect of.....
Amount of Foreign Currency in respect of which rupee deposits are being made	
Date of payment to the supplier	
Composite rate adopted for Conversion	
Rupee equivalent of foreign currency	Rs. (Guarantee fee only)
Interest Amount deposited	Rs.
Period for which interest paid	
Total amount deposited (In words) and in figures	
Head of Account	Major Head 0075-00-108 Guarantee Fee
Account Office by whom adjustable	PAO, M/o.....

**Depositor**

Received payment of Rs.....(Rupees.....Only) vide DD/UTR No dated  
.....drawn on..... New Delhi.

**Bank**

**R.P.R. 8**

[See para1.1(11) of Subsidiary Instructions]

(Obverse)

**Challan for remittance of Cash (including Demand Drafts) with the State Bank of India, Tis Hazari/  
Reserve Bank of India, New Delhi for depositing rupee equivalent of foreign Currency payment made out  
of loans/credits/grants received from foreign countries under the direct payment procedure**

(To be filled by remitter)

1	2	3	4	Full particulars of the remittance & authority, if any					10	11	12	13
				5	6	7	8	9				
By whom tendered	Name & designation of the person on whose behalf money is deposited	M/o Finance letter of authority no./ letter of instruction no. & date	Description of loan/ credit/ grants	Amount in foreign currency in respect of which rupee deposits are being made	Date of payment to the supplier	Composite rate adopted for conversion	Rupee equivalent of the foreign currency	Interest amount deposited	Period for which interest is paid	Total amount deposited (in words and figures) (Col. 8+9)	Head of Account with 15 digit code	Pay and Accounts Officer by whom adjustable
Name	Here enter importer's name and address											PAO, O/o Controller of Aid, Accounts and Audit, DEA, MoF

Signature.....

Rs.....

Received payment (in words) Rupees.....

Accountant

Agent

(Reverse)

Particulars	Amount (Rs.)
Coins.....	
Notes with details.....	
Cheques with details.....	
Here enter DD particulars No. & Date..... (to be filled in by importer/ his bank)	

Notes:

1. Column9—For purposes of calculating interest the date of posting the demand draft will be deemed to be the date of deposit of rupee equivalent in the Government account.
2. Column10—Here specify date, month and year (from the date of payment to the foreign supplier to the date of deposit both days inclusive).
3. Column 9 and10—Need not be filled in the case of pre-deposit.
4. Column12—The appropriate loan or credit number and its description should be entered as 'Detailed head'.

**R.P.R. 9**

[See para 2.2(6)(d) of Subsidiary Instructions]

**BILL REGISTER**

Bill/e-bill No. & Date	Claim Reference No. and Date	Sanction No/ e-Sanction No. and Date	Particulars of Bill	Net amount of Bill	Dated initials of Gazetted Officer signing Bill or DSC Date	*Date of presentation at/ dispatch to PAO/ CDDO	*Token No..... ...../ Post Office Registered receipt no.	Amount passed by PAO/ CDDO	*Date of signing acknowledgement
1	2	3	4	5	6	7	8	9	10
								Rs.	
Voucher No. & date	Payment Advice/ Cheque/ Bank Draft No. & Date	Date of entry in cash book/ cheque transit register	Initials of Gazetted Officer in-charge of cash	Amount disbursed in (month of encashment)			No. and date of bill in which balance short drawn	Date of reissue ,if failed transaction	UTR no.
				1 <sup>st</sup> month	2 <sup>nd</sup> month	3 <sup>rd</sup> month			
11	12	13	14	15	16	17	18	19	20
				Rs.	Rs.	Rs.			

Note :

Col 2 is for e-claim only. \* Col 7,8 meant for manual register only. Col 10,13 to 18 meant for cash or cheque payments by DDO.

**R.P.R. 10**

[See para 2.2(6) (e) of Subsidiary Instructions]

**BILL TRANSIT REGISTER**

Name of the Ministry/ Department/ Office.....

S. No.	Particulars of the Bill	Net amount (Rs.)	Initials of DDO	Token No. & Date..... ..... allotted by PAO/CDDO	Dated initials of the receiving official in the PAO/CDDO	Remarks
1	2	3	4	5	6	7

**Notes:-**

1. Column 2: Entries should indicate the No. and Date of the Bill and the nature of the claims viz. Establishment Pay Bill, T.A. Bill, Contingent Bill etc. and in the case of self drawing officers their names.
2. Column 5 and 6: Entries to be made by the P.A.O./CDDO
3. Column 7: (i) On receipt of payment by cheque, the D.D.O. will make the entry 'Payment received'. The register should be reviewed by making the entries in Column 7 to ensure that unauthorised bills are not presented and encashed.  
(ii) On return of a bill unpassed by the PAO etc., the DDO shall note the fact against the relevant entry under his dated initials. If presented again, the bill should bear a new serial number.



**R.P.R. 12**

[See para 3.9(7) (iii) of Subsidiary Instructions]

**DEED OF INDEMNITY FOR ISSUE OF A CHEQUE AGAINST A LOST CHEQUE**

THIS DEED OF INDEMNITY made on the .....day of ..... BETWEEN .....  
.....Son of ..... Resident of ..... or(1)  
.....son of.....resident of.....(2)son.....  
..... son of.....resident of etc.....  
.....carrying on business in co-partnership under the name and style  
of.....at.....or a company registered under the Indian  
Companies, Act, 1913/ Companies Act,1956 having its registered office  
at.....(hereinafter called 'the Indemnifier' which expression shall unless excluded by  
or repugnant to the context be deemed to include his heirs, executors' administrators, legal representatives,  
successors and permitted assigns) of the ONE PART AND the President of India (hereinafter called "the  
Government' which expression shall unless excluded by or repugnant to the context be deemed to include his  
successors or assigns) of the OTHER PART.

WHEREAS on the.....dayof.....ChequeNo.....dated.....on. .... (Name of the  
bank) for Rs.....was drawn by..... in favour of  
the indemnifier.

AND WHEREAS the Indemnifier has represented to the Government that the said cheque has been lost by  
him/during transmission by post to him.

AND WHEREAS at the request of the Indemnifier the Government has agreed to issue a second cheque for Rs.....  
being the amount of the said previous cheque No.....dated.....upon the Indemnifier giving such  
indemnity as hereinafter contained.

NOW IT IS HEREBY AGREED by and between the parties hereto as follows:

(1) In consideration of the said premises and of the agreement on the part of the Government in issuing  
in favour of the Indemnifier a second cheque for Rs..... being the amount of the previous cheque  
No..... dated .....the Indemnifier doth hereby agree and undertake to refund to the Government  
on demand and without demur the said sum of Rs.....in the event of the said previous cheque  
No.....dated.....being presented to and paid by the bankers and to indemnify the Government  
and keep the Government harmless and indemnified from and against all expenses which may be incurred by  
the Government in relation there to or in connection therewith.

(2) The Government agrees to bear the stamp duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the parties hereto have set and subscribed their respective hands hereunto on  
the.....day and year first above written.

Signed by the said Indemnifier in the presence of:

(1)..... (2).....

Signed for and on behalf of the President of India by Shri ..... (name and designation)  
in the presence of:

(1).....  
(2).....

**R.P.R. 13 (Outer)**  
[See para 2.4(3) (a) of Subsidiary Instructions]  
**PAY BILL**

Instructions for preparation of Pay Bill

1. A separate pay bill should be prepared for:—

- (i) Establishments whose charges are debitible to different Heads of Account,
- (ii) Group of personnel to whom salary is payable individually in cash in certain cases ,
- (iii) Group of personnel to whom salary is payable individually by direct credit to their bank accounts,
- (iv) Government servants who have joined service under the Government of India on or after 1-1-2004.

But the same bill may include both permanent and temporary establishments.

On the pay bills wherein amount is drawn other than through Payment Advice for direct credit to bank accounts of the government servants, the following should be clearly written on the top:-

“Payment by CASH”

2. The names of persons holding posts substantively should be entered in order of seniority (as measured by substantive pay drawn) and below those will be shown the posts left vacant and the persons officiating in the vacancies.

3. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.

4. Where amounts due to undisbursed pay and allowances have been refunded, the names and designation of the incumbents and also other connected details of the claim should be shown in red ink in the respective columns of the pay bill immediately below the entries showing details of the aggregate claim to be drawn, the net amount required for payment would then be worked out. The bill No. and date in which the amount being refunded was earlier drawn should be shown in the ‘Remarks’ column. Refunds relating to previous financial year (s) are to be classified under the minor head ‘911- Deduct Recoveries of Overpayments’ below the major head of the Ministry/Department.

5. Arrears of pay and allowances should not be claimed in the regular pay bill. Separate pay bill should be prepared for claiming arrears.

6. The deductions of ‘Cess’ should be made at the prescribed rate.

7. (i) The schedules in support of deductions/recoveries should be prepared major head-wise. The schedule of G.P.F. deductions should also give complete details as to the G.P.F. Account No., G.P.F. contributions and G.P.F. advance recoveries separately. The schedule of interest receipts should contain complete details of recoveries of interest on loans and advances to Government servant separately for H.B.A., M.C.A., advances for the purchase of other motor conveyances, other conveyance, Computer Advance etc. Similarly, the schedule of loans and advances deductions should show separately, the deductions on account of H.B.A., M.C.A advances for the purchase of other Motor conveyances, other conveyances, Computer Advance etc.

- (ii) In support of the deductions adjustable with other Pay and Accounts Officer, the schedule giving complete details of deductions head-wise should be prepared separately for each Accounts Office concerned.
  - (iii) DDOs should annex to the salary bills, Licence Fee schedules generated through Government Accommodation Management System (GAMS) of the Directorate of Estates and marked as 'Sent'.
  - (iv) Contributions towards New Pension Scheme should be recovered at the prescribed rates.
8. In the 'Remarks' column, should be recorded all unusual events such as death, retirement, suspension, permanent transfer and first appointment which find no place in the increment certificates or absentee statement.
9. The pay bill should be accompanied by a copy of the L.P.C. and absentee statement where necessary.

**R.P.R. 13: Pay Bill (front page)**

Pay Bill of the Establishment of the.....for the month of ....., year 20.....

Name of office.....	Bill No. .... Date.....
DDO Code	Period of payment.....
<u>Classification of expenditure</u>	
Demand No.	
15 digit code:	15 digit code:
Name of Object head:	Name of Object head:
<u>Budget provision during the year</u>	<u>Budget provision during the year</u>
Total allotment (i):	Total allotment (i):
Expenditure included in this bill (ii)	Expenditure included in this bill (ii)
Balance (i)-(ii):	Balance (i)-(ii):
iii) Voucher No. .... Date.....	
*Token No.....Token Date..... ..... <i>(*applicable in case of manual submission of bills)</i>	
Pay and Allowances	Amount (in Rs.)
Pay	
Allowances	
Less: F. Advance recovery (-)	
Bill overdrawal (-)	
Bonus/Rewards	
Honorarium	
(A) Gross payment	
(B) Total Deductions:	
(C) Net payable(A)-(B)	

Deductions	Amount (in Rs.)
0021- Income Tax TDS Cess on Income Tax	
0049-Interest Receipts Int on HBA Int on MCA Int on OMCA Int on Comp. Adv	
0071- NPS (Employee contributions)	
0210-Medical & P. Health CGHS	
0216-Housing	
0235-Social Security and welfare	
Misc. Recoveries@ 15 digit code.....	
7610-Loans to G. Servants HBA MCA Computer	
8009-GPF/CPF 8011- CGEGIS	
@@8658-PAO Suspense	
(B) Total Deductions:	

@Minor Head-911 to be used only when the amount refunded relates to previous Financial Year(s).

Net amount required through Payment Advice for  
Rs.....and by Cheque for self for Rs.....

@@PAO Suspense Transactions adjustable by other Accounts  
Offices

PAO Code

Signature of DDO

\_\_\_\_\_

DDO code:

**R.P.R.13 (last page)**

Certified that I have satisfied myself that—

- (a) the amounts claimed in the bill are actually due to the persons concerned and the conditions attached to the payment of various allowances have been duly complied with in all cases;
- (b) the claims have been made against sanctioned posts (Details of cases, if any, where claims have been made in anticipation of sanction may be mentioned) and, wherever necessary, sanctions of competent authority have been obtained as regards grant of increment, fixation of pay, grant of leave, etc. and that these events have been properly noted in the related service books.
- (c) the particulars of the various deductions/recoveries have been fully noted in the attached schedules and the totals shown in these schedules agree with those even in the bill.
- (d) all emoluments included in bills drawn within last three months have been disbursed to the proper persons and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every amount in excess of Rs.5000. (This is applicable only in case of disbursement of salary permissible in cash in certain cases).
- (e) all persons whose names are omitted from, but whose pay has been drawn in this bill have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments drawn are according to the relevant rules and orders.

Station .....

Date.. ..

Signature/DSC of DDO

**FOR USE IN PAY AND ACCOUNTS OFFICE**

- I. Certified that the classification of both payments and recoveries have been checked.

Signature/DSC of AAO

**II. PAY ORDER**

Pay Rs.....(Rupees.....only) to-

- (i) Officers (as per beneficiary list attached) by Payment Advice Rs.....  
(Rupees.....)
- (ii) DDO by Cheque at ..... Rs.....  
(Rupees.....)
- Total Rs.....  
(Rupees.....)

Signature/DSC of Pay and Accounts Officer

Voucher No.

Date

DETAILS OF PAYMENT ADVICES ISSUED

S.No.	PAYMENT ADVICE NO.	DATE	AMOUNT Rs.

Post Check of Vouchers received from CDDOs.

Admitted for Rs.....

Objected to Rs.....

Post check of pre-checked vouchers (with brief reasons).

A.A.O.

P.A.O.

**R.P.R. 13A**

## Pay Bill (inner sheet)

[See para 2.4(3)(a) of Subsidiary Instructions]

Department Head of Account DDO Designation Period :					Establishment DDO Code Bill No & Date			
Sl. No.	Name, Designation Employee ID GPF/PRAN A/c No.	Pay level	Gross salary	Total Gross	Deductions	Total Deductions	Net Amount	Remarks
1	2	3	4	5	6	7	8	9
			BP NPA DA HRA TPA ..... Others  Bonus/Rewards Honorarium		I.Tax GPF NPS CGHS CGEGIS L.Fee HBA ..... Others			

Signature/DSC of DDO



**R.P.R. 13B**

NIL (Zero amount) Bill for NPS  
Government Contribution towards NPS

15 Digit Functional Head:

(Govt. Contribution payable against pay bill drawn vide Bill No.....date....)

Bill Description:

Bill No:

Bill Date:

**Name of DDO with Code:**

Establishment of the.....for the month of ....., year 20.....

Name of office..... DDO Code	Bill No. .... Date..... Period of payment.....
<u>Classification of expenditure</u>	
Demand No.	
15 digit code: Object Head description:	15 digit code: Object Head Description:
<u>Budget provision during the year</u> 20.....20....	<u>Budget provision during</u> <u>the year 20.....20....</u>
Total allotment (i):	Total allotment (i):
Expenditure included in this bill (ii):	Expenditure included in this bill (ii):
Balance (i)-(ii):	Balance (i)-(ii):
iii) Voucher No. .... Date.....	*Token No.....Token Date..... ....
Govt. contribution for NPS tier I payable against Pay bill drawn vide No..... Dated....	(*applicable in case of manual submission of bills)


	Amount (in Rs.)
Government Contribution for NPS	
(A) Gross	
(B) Book transfer:	
(C) Net payable(A)-(B)	NIL

PAO Code    15 DIGIT A/C. CODE    Rs.  
 \_\_\_\_\_

Net amount required through Payment Advice for Rs.  
 NIL.....and by Cheque for self for Rs. NIL.....

Signature of DDO

FOR USE IN PAY AND ACCOUNTS OFFICE

I.Certified that the classification of both payments and recoveries have been checked.

Signature/DSC of A.A.O.

II. PAY ORDER

Pay Rs...NIL.....(Rupees.....NIL.....only) to-

Signature/DSC of Pay and Accounts Officer

Voucher No.                      Date

III. Post Check of Vouchers received from CDDOs.

Admitted for Rs.....

Objected to Rs.....

Post check of pre-checked vouchers (with brief reasons).

A.A.O.

P.A.O

**R.P.R. 13B**

**NIL (Zero amount) Bill**

**Government Contribution towards NPS**

**(Govt. Contribution payable against pay bill drawn vide Bill No.....date.....)**

Department Head of Account DDO Designation Period :				Establishment DDO Code Bill No & Date										
S.N.	Permanent Retirement Account Number (PRAN)	Employee Name with Code	Regular Recovery					Delayed Recovery/Basic Arrear					Net Amount	
			Basic Pay (Pay in the pay level)	DA	NPA	Withdrawal of Govt. Cont. (@14%)	Credit of Govt. Cont. (@14%)	Arrear from to date	Basic Pay (Pay in the pay level)	DA	NPA	Withdrawal of Govt. Cont. (@14%)		Credit of Govt. Cont. (@14%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(f+l) -(g+m)	

Signature/DSC of DDO

**R.P.R 14**

[See para 2.7(2) of Subsidiary Instructions]

**CONSOLIDATED TRAVELLING ALLOWANCE BILL**

(Separate form should be used in case of establishments in which TA is chargeable to different heads of account).

Token No.....Token Date.....

**Column 1 to 12 for office purpose:**[ autofilled in e-claims.]

1.Bill/e-Bill No.	2. Bill/ e-Bill date	3.Bill amount Rs.	4.DDO Name & Code		5.Sanctioning Authority(PD) Name & Code	
6.Grant No	7.Category (V/C)	8.Head of Account	9. Object Head Description	10.Sanction/ e-Sanction ID No.	11.Sanction/ e-Sanction date	12. F.Y

**Part A-To be filled up by DDO for generating bill**

Sl. No	Claim No.	Name of Government servant	Designation	Gross Claim Rs.	Advance adjustable Rs.	Net amount payable Rs.	Remarks
1	2	3	4	5	6	7	8
						Total	

Pay Rs.....(Rupees (in words)..... through Payment Advice in favour of officers as indicated in 'Remarks' column.

Appropriation for 20                      Rs. ....

Expenditure including this bill      Rs. ....

Balance    Rs. ....

Certified that the claims included in the bill have not already been paid and office copies of the sub-bills have been suitably cancelled to avoid double payment.

Date.....

Signature/DSC of DDO  
Designation of Drawing Officer

Part B-For use in PAO

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

Note:

Claims for journeys on tour and transfer should be grouped and shown separately in the consolidated bill, L.T.C. claims are to drawn on separate bills as these payments are not chargeable to the head DTE/FTE.

**R.P.R 14A**

[See para 2.7(2) of Subsidiary Instructions]

**TA Claim-cum-bill for Tour**

Token No.....Token Date.....

(In case of other than e-claim, *this bill should be prepared in duplicate-one for payment and the other as office copy*)**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

**Part A (to be filled up by the claimant)****1. Claimant details**

Employee Code/Unique id

(i)Name of the claimant	(ii)Designation	(iii)Name of the Office	(iv)Pay level	(v)Pay
(vi)Mobile No.	(vii)E mail id	(viii)Bank Name	(ix)Bank A/c No	(x)Bank IFSC Code

**2.Details of journey:**

- I. Purpose of journey
- II. Headquarters :
- III. Places to be visited :

**3.Whether advance taken earlier: Yes/No**

If yes, provide the details as under :-

In case of e-claim through PFMS		Amount claimed	Amount received
Claim Reference No.	Claim date		
			Total A

4. Details of journey (s) performed by the Govt. employee :

Departure		Arrival		Distance in Km. for road Mileage	Mode of travel	Travelled		Duration of Halt		Ticket No/ PNR No.	
Date and Time		Date and Time				Class	Fare Paid Rs.				
(a)		(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)= (c-a)	(j)
Date	hr	Date	hr							Days	Hrs
									Total B		

5. Details of journey (s) performed by road between places connected by rail

Date	Name of place		Mode of travel	Distance in km	Actual Fare paid	#Bus Ticket Number
	From	To				
(a)	(b)	(c)	(d)	(e)	(f)	(g)
					TOTAL C:	

6. Whether Air/Rail ticket arranged by self : Yes/No

If No, specify .....

7. Dates of absence from place of halt on account of:-

(i) R. H. and C.L.

(ii) Not being actually in camp on Sundays and holidays

8. Dates on which free board and/or lodging provided by the State or any organization financed by State funds:-

(i)	Boarding only	
(ii)	Lodging only	
(iii)	Boarding and Lodging	



**9. Daily Allowance on Tour**

(i) Hotel accommodation charges

Period of Stay		If stay in Class X city (Y/N)	Name of the hotel	Daily rate of lodging charged	No. of days	Total amount paid	#Invoice	
From	To						No.	Date
a	b	c	d	e	f	g=e *f	h	i
						Total D		

Note 1 : For pay levels 8 and below, the amount of claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. For stay in Class 'X' cities, the ceiling for all employees up to Level 8 would be on production of vouchers/invoice.

(ii) Travelling Charges at the camp station:

Date and Time	Place		Mode of conveyance	Distance Kms.	Fare Paid Rs.	@Rate per km	Vehicle Number	Mileage allowance
	From	To						
a	b	c	d	e	f	g	h	i=e*g
					Total E			

@ Prescribed specific rates of the Place by the Directorate of Transport of the concerned State or of the neighbouring States:

# The amount of claim (up to the ceiling) may be paid against self-certified claim only.

(iii) Food charges:

Length of Absence	Lumpsum entitlement per day	Amount
		Total F

10. Total amount claimed (col: 4B + 5C + 9(i)D+ 9(ii) E + 9(iii) F)=Rs.....

11. Net amount claimed =Total amount claimed less advance taken(Col.10-3A) =  
Rs.....

**12. Self declaration certificate (Tick in appropriate box)**

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) I further declare that I have neither claimed nor I will claim part or full of this claim for this journey from any other source/office.
- (iii) I have indeed travelled upto the declared place of visit.
- (iv) I was neither allowed free transit by Rail under free pass nor otherwise provided with means of communication at expense of the State or Local Bodies journey for which T.A. has been claimed in the bill.
- (v) I did not perform the road journey for which the kilometer allowance has been claimed at the higher rates prescribed in SR 46 by taking a single seat in a taxi motor or mini bus or lorry plying for hire.

Date:

Signature/e-sign/DSC of claimant

**Countersigned (Signature & Designation of the controlling officer)**

Supporting documents :

- (i) Ticket /e-Ticket
- (ii) Boarding pass in case of Journey by Air or requisite certificate
- (iii) Approved tour programme
- (iv) If the journey(s) by higher class accommodation has been performed with the approval of the competent authority, a copy of the approval may be attached.
- (v) Hotel invoice/Self certificate
- (vi) Travelling at the camp station – self certificate

PART B  
(To be filled in the Bill Section)

1. The net entitlement on account of Travelling Allowance works out to be Rs.....  
(Rupees.....) as detailed below:

	Particulars	Amount claimed (in Rs.)	Amount admitted (in Rs.)
(a)	Fare admissible		
(i)	Air		
(ii)	Railway		
(iii)	Bus		
(iv)	Steamer		
	TOTAL		
(b)	Road mileage for.....Km. @.....per/km.		
(c)	Hotel accommodation charges		
(d)	Travelling charges at camp station		
(e)	Food charges		
(f)	Gross amount (a+b+c+d+e)		
(g)	Less amount of advance(s) if any, drawn vide e- Bill No.        Dated.....		
	Net amount (f-g)		
	Appropriation for 20....		
	Progressive Expenditure (including this bill)		
	Balance available		

Pay Rs.....(Rupees.....only) to the claimant as per the entitlement worked at above.

Certified that the claims included in the bill have not been already paid.

Bill Clerk/Sanction Maker

Signature /DSC of DDO

Countersigned (# in case of manual bill)  
Controlling Officer(Signature)

**Part C (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R -14B**

[See para 2.7(2) of Subsidiary Instructions]

**TA-claim-cum-Bill for Transfer**

Token No.....Token Date.....

(i)(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

**Part A (to be filled up by the claimant)****1. Claimant details**

Employee Code/Unique id

(i)Name of the claimant	(ii)Designation	(iii)Name of the Office	(iv)Pay level	(v)Pay
(vi)Mobile No.	(vii)E mail id	(viii)Bank Name	(ix)Bank A/c No	(x)Bank IFSC Code

**2. Details of journey:**

Headquarters	
Old	New
Residential address (for retirement)	
Old	New

**3.Whether advance taken earlier: Yes/No**

If yes, provide the details as under :-

<b>In case of e-claim through PFMS</b>		Amount claimed	Amount received
<b>Claim Reference No.</b>	<b>Claim date</b>		
			Total A

4.Details of journey (s) performed by the Govt. employee as well as members of his/her family :

Departure		Arrival		Distance in Km. for road Mileage	Mode of travel	No. of fares	Travelled		Ticket No./ PNR No.
Date and Time	From	Date and Time	To				Class	Fare Paid Rs.	
(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(j)
								Total B	

5. Details of journey (s) performed by road between places connected by rail

Date	Name of place		Mode of travel	Distance in km	Actual Fare paid	#Bus Ticket Number
	From	To				
(a)	(b)	(c)	(d)	(e)	(f)	(g)
					TOTAL C:	

6.Particulars of the members of the family as on the date of travel [vide S.R. 2 (8)] (For Transfer)

Sl. No	Name	Age	Relationship with the Government servant
1	2	3	4

7. Transportation charges

Transportation of	Date	Mode of transport	Station		Weight in Kgs.	Rate Rs.	Amount Rs.	Invoice No.	Date	Issuing authority
			From	To						
	1	2	3	4	5	6	7	8	9	10

Personal effects										
Conveyance					NA	NA				
							TOTAL D			

8. Transfer Grant : Rs.....
9. Total amount claimed (Col 4B+ Col 5C + Col 7D+Col 8)=Rs.....
10. Net amount claimed =Total amount claimed less advance taken (Col.9-3A) = Rs.....

**11. Self declaration certificate (Tick in appropriate box)**

- (i)The information as given above is true to the best of my knowledge and belief.
- (ii)I further declare that I have neither claimed nor I will claim part or full of this claim for this journey from any other source/office.
- (iii)I and the members of the family in respect of whom the claim is submitted have indeed travelled upto the declared place of visit.
- (iv) I/my family was neither allowed free transit by Rail under free pass nor otherwise provided with means of communication at expense of the State or Local Bodies journey for which T.A. has been claimed in the bill.
- (v)I did not perform the road journey for which the kilometer allowance has been claimed at the higher rates prescribed in SR 46 by taking a single seat in a taxi motor or mini bus or lorry plying for hire.

Date: \_\_\_\_\_ Signature/e-sign/DSC of claimant

**Countersigned (Signature & Designation of the controlling officer)**

Supporting documents

- (i) Ticket /e-Ticket
- (ii)Boarding pass in case of Journey by Air or *requisite certificate*
- (iii)Copy of transfer order
- (iv)Invoice for transportation charges of personal conveyance
- (v)Invoice for transportation charges of personal effects

PART B  
(To be filled in the Bill Section)

The net entitlement on account of Travelling Allowance works out to Rs..... (Rupees.....) as detailed below:

	Particulars	Amount claimed (in Rs.)	Amount admitted (in Rs.)
(a)	Fare admissible		
(i)	Air		
(ii)	Railway		
(iii)	Bus		
(iv)	Steamer		
	TOTAL		
(b)	Road mileage for.....Km. @.....per/km.		
(c)	Transportation of personal effects.		
(d)	Transportation of Conveyance		
(e)	Transfer Grant		
(f)	Gross amount (a+b+c+d+e)		
(g)	Less amount of advance(s) if any, drawn vide e-Bill No.      Dated.....		
	Net amount (f-g)		
	Appropriation for 20....		
	Progressive Expenditure (including this bill)		
	Balance available		

Pay Rs.....(Rupees.....only) to the claimant as per the entitlement worked at above.

Certified that the claims included in the bill have not been already paid.

Bill Clerk/Sanction Maker

Signature /DSC of DDO  
Countersigned (# in case of manual bill)  
Controlling Officer(Signature)



**Part C (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R 14C**

[See para 2.7(2) of Subsidiary Instructions]

**LTC claim-cum-Bill**

Token No.....Token Date.....

(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

**Part- A (to be filled up by the claimant)****1. Claimant details**

Employee Code/Unique id

(i)Name of the claimant	(ii)Designation	(iii)Name of the Office	(iv)Pay level	(v)Pay
(vi)Mobile No.	(vii)E mail id	(viii)Bank Name	(ix)Bank A/c No	(x)Bank IFSC Code

**2. Details of journey:**

(i)Headquarters	(ii) Date of Joining Govt. service	(iii) Home Town
(iv) Nature and period of leave sanctioned : .....days. Leave from.....to .....	(v)Block year	(vi) If Extended : Y/N. If Yes, Block Year:

**3. Whether advance taken earlier: Yes/No**

If yes, provide the details as under :-

<b>In case of e-claim through PFMS</b>		Amount claimed	Amount received
Claim Reference No.	Claim date		
			TOTAL A

4. Details of journey (s) performed by the Govt. employee as well as members of his/her family :

Departure		Arrival		Distance in Km. for road Mileage	Mode of travel	No. of fares	Travelled		Ticket No./ PNR No.
Date and Time	From	Date and Time	To				Class	Fare Paid Rs.	
(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(j)
								Total B	

5. Details of journey (s) performed by road between places connected by rail

Date	Name of place		Mode of travel	Distance in km	Actual Fare paid	#Bus Ticket Number
	From	To				
(a)	(b)	(c)	(d)	(e)	(f)	(g)
					TOTAL C:	

6. Particulars of the members of the family in respect of whom the LTC has been availed

Sl. No	Name	Age	Relationship with the Government servant
(a)	(b)	(c)	(d)

7. Details of journey (s) performed by road between nearest airport/railway station/bus terminal upto the declared place of visit where no public transport is available.

Date	Names of places		Mode of travel	Distance in km	Actual Fare paid	@Rate per km	Road Mileage
	From	To					
1	2	3	4	5	6	7	8=(5x7)
					Total D1		Total D2

8. Total amount claimed (4B + 5C + 7D1)=Rs.....

9. Net amount claimed =Total amount claimed less advance taken (Col.8-3A) = Rs.....

**10. Self declaration certificate**

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) I further declare that I have neither claimed nor I will claim part or full of this claim for this journey from any other source/office.
- (iii) I and the members of the family in respect of whom the claim is submitted have indeed travelled upto the declared place of visit.
- (iv) In case of the above declaration given by me is not found true at any stage, I shall be liable to disciplinary action under Central Civil Services (Classification, Control and Appeal) Rules, 1965, as amended from time to time and to refund the sum alongwith penal interest thereon to the Government.
- (v) That my spouse is not employed in Govt. service/that my spouse is employed in Government service and the concession has been availed by him/her separately of himself/herself or for any of the family members of the concerned block of .....years.

Date:

Signature/e-sign/DSC of claimant

Supporting documents

(i) Ticket /e-Ticket

(ii)Boarding pass in case of Journey by Air or *requisite certificate*

PART B  
(To be filled in the Bill Section)

1. The net entitlement on account of Travelling Allowance works out to Rs.....  
(Rupees.....) as detailed below:

	Particulars	Amount claimed (in Rs.)	Amount admitted (in Rs.)
(a)	Fare admissible		
(i)	Air		
(ii)	Railway		
(iii)	Bus		
(iv)	Steamer		
(v)	Distance travelled by private vehicle, if any (refer Col. 7 of claim)		
(b)	TOTAL		
(c)	Less amount of advance(s) if any, drawn vide e- Bill No.            Dated.....		
	Net amount (b-c)		
	Appropriation for 20....		
	Progressive Expenditure (including this bill)		
	Balance available		

2. It is certified that :-

- (i) Shri/Shrimati/Kumari ..... has rendered continuous service for one year or more on the date of commencing the outward journey.  
(ii) Necessary entries have been made in the Service Book of Shri/Shrimati/Ms.....  
(iii) The claims included in the bill have not been already paid.

Pay Rs.....(Rupees.....only) to the claimant as per the entitlement worked at above.

Bill Clerk/Sanction Maker

Signature /DSC of DDO  
Countersigned (# in case of manual bill)  
Controlling Officer(Signature)

**Part C (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 15**

[See para 2.4(3) (b) of Subsidiary Instructions]

**PAY BILL**

Name..... Bill No.....

Designation..... Head of Account.....

For the month of.....20.....

**Pay and Allowances**

1.....

2.....

Gross Claim (Rs.)

Monthly Rate	Amount
Rs.	Rs.

**Deductions:**

1. Income Tax .....

2. Surcharge .....

3. Cess.....

4. Voluntary Cut.....

5. C.G.H.S.....

6. Miscellaneous Recoveries/.....

.....

.....

Total Deductions.....

Net Amount Payable .....

Rupees (in words).....

Signature/DSC of Drawing and Disbursing Officer

(FOR USE IN PAY AND ACCOUNTS OFFICE)

Passed for payment of Rs.....(Rupees .....) )

Payment through Cheque No/ payment advice No..... date.....

Date.....

Signature/DSC of Pay and Accounts Officer

**R.P.R. 16**

(See para 2.7(1) of Subsidiary Instructions]

**TRAVELLING ALLOWANCE BILL**

(Front page)

Instructions for preparing Travelling Allowance Bill:-

- a. Journey of different kinds and journeys and halts should not be entered on the same line.
- b. Fraction of kilometer in the total of a bill for any one journey should not be claimed.
- c. When the first item of a travelling allowance bill is a halt, the date of the commencement of this halt should be stated in the 'Remarks' Column.

NAME.....

BILLNO.....

DESIGNATION.....

HEAD OF ACCOUNT.....

PAY.....

HEADQUARTERS .....

Particulars of Journey & Halts				Kind of Journey i.e. by Rail, Steamer, Air or Road	Air journey/Railway/ Steamer		Fare Amount
Departure		Arrival			Class	No. of fares	
Date & Time	Station	Date & Time	Station				
1	2	3	4	5	6	7	8
							Rs.

-Middle page-

Distance travelled by Road	Duration of Halt	Transportation charges of personal effects & Conveyances				Actual Expense	Purpose of journey	Remarks
		Weight	Rate	Distance	Amount			
9	10	11	12	13	14	15	16	17
	Days/hrs.				Rs.	Rs.		



**It is certified that :**

- (i) No T.A. in respect of the journey for the period mentioned in the bill has been or will be claimed from any other official source.
- (ii) Wherever (a) any pan of the journey (other than the Railway Journey) was performed by a conveyance provided at the expense of the Govt. of India or of State Govt. or of a Local Fund, (b) Free board and/or lodging are provided by State or any organisation financed by State Funds, the claim has been regulated taking this fact into account.

Dated.....

Signature of Claimant

-Back page-

SUMMARY OF CLAIMS	Rs.
Railway, Air & Steamer Fare .....	
Road Mileage—Km. @.....Per Km.	
Transportation Charges Actual Expense	
<b>Total Claim</b>	
<b>Deductions:—</b>	
T.A. Advance drawn vide Bill No.....dated.....	
<b>Net Claim</b>	

Rupees in words ( ..... )

Signature/DSC of Drawing and Disbursing Officer

(FOR USE IN PAY AND ACCOUNTS OFFICE)

Passed for payment of Rs.....(Rupees .....)

DH

AAO

PAO

Payment through Cheque No./payment advice No..... date.....

**R.P.R. 17**

(see para 2.4(3) (g) and para 2.6 of Subsidiary Instructions)

**PAY BILL REGISTER**

Name & Designation	Previous PBR No.	GPF A/c. No. PRAN (NPS)	Opening Balance of GPF	Deposits/ Recoveries during the year (Cols.22&23)	Govt. contribution in r/o CPF					
Date of Birth			Rs.	Rs.	Rs.					
Pay Level	Service verified upto....									
Pay in Pay Level	Particulars of Honorarium, if any paid	Amount paid	Instalments**		No. & date of bill and date of payment					
Date of Increment			No.	Rate						
Date of joining in the office	Particulars of advances	No. & date of sanction	Condition, if any	Account of GPF						
Date & office to which transferred				Interest allowed during the year Rs.	Total Rs.	Withdrawal during the year Rs.	Closing Balance Rs.	Whether nomination received and accepted, Give Sl. No. of the Guard file/ where filed	Next Pay Bill Register No.	
Permanent/ Temporary	GPF/ CPF advances/ withdrawals								CGEGIS Payment	
Whether spouse employed in Govt./Corp./PS Undertaking	Interest bearing advance/ Long Term Advances								No. & date of vouchers	Amount Rs.
	HBA		Initials of SO/Drawing Officer	Balance b/f on 31 <sup>st</sup> March	Initials of SO/ Drawing Officer	Amount recovered during the year	Balance outstanding			
Government residence occupied	Motor Car/ Other Motor Conveyance/ Computer Advance						Amount Rs.	No. of instalments**		
Rate of Licence Fee	Short Term Advances									
Occupation date	Vacation date	Other Conveyance (Cycle)								
GPF/CPF Account No	Interest –Free Advances						Other Advances			
PIP No.							Amount paid Rs.	Recovery Rs.	Balance Rs.	
LIP No.	Flood						(a) On transfer Pay T.A.			
	Others									
Aadhaar No.							(b) On Tour			
Permanent Account No. (PAN)							(c) LTC			
							(d) For medical treatment			
							Noted on/from LPC issued to/ received from.....vide letter No..... dated.....			

\*\* to be indicated separately for principal and interest, where necessary

		AMOUNT DUE															
Period	Particulars	Pay	Special / personal pay	Dearness Allowance	House Rent Allowance	Transport Allowance	Non-practicing Allowance	Tuition Fee	Project Compensatory Allowance	Foreign Allowance	Special Duty Allowance	Cash Handling Allowance	Child Care Allowance	Conveyance / Cycle Allowance	Dress Allowance		Gross amount payable
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

**DEDUCTIONS / RECOVERIES**

Income Tax	Cess1	Cess2	CGHS contribution	Licence Fee	CGEGIS/ CGEIS	GPF/ CPF /NPS contribution	GPF/CPF Advances	House Building Advance	Motor Car Advance	Other Motor Conveyance Advance	Other Conveyance Advances	Other Advance	Computer Advance	Any other advance	Postal Life Insurance (PLI)	Interest on loans & advances	Other deductions	Total deductions	Net payable	Checkers initials	Bill No. & date	Remarks
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			

**R.P.R 17**  
 (para 2.4(3) (g) of Subsidiary Instructions)  
**Pay Bill Register Part II**

**Other Payment/reimbursement made**

Department

Head of Account

DDO Designation

Period :

Sl. No	Name, Designation Employee ID	Children Education Allowance	News-paper bills	Tele-phone bills	Medical	TA	Claim Reference No	Claim Date	Bill No/ e-Bill No.	Date
1	2	3	4	5	6	7	8	9	10	11

Signature/DSC of DDO

**R.P.R. 18**

(See para 2.4(3)(g) of Subsidiary Instructions)

**ABSTRACT OF PAY BILLS**

Particulars of dues & deductions

**DUES**

1. Pay (Cols. 3+4)
2. Dearness Allowance (Col.5)
3. House Rent Allowance (Col.6)
4. Transport Allowance(Col.7)
5. Other Allowances (Col. 8to16)
6. Tuition Fee(Col.9)
7. **TOTAL DUES** (Col.18).

**DEDUCTIONS**

8. **(a) Income tax (Col.19)**
  - (b) Cess1 (Col.20)
  - (c) Cess2 (Col.21)
9. C.G.H.S. Contribution (Col.22)
10. Licence Fee (Col.23)
11. (a) CGEGIS (Col.24)
  - (b) CGEIS
12. (a) GPF/CPF/ NPS Contribution (Col.25)
  - (b) GPF/CPF Advances (Col. 26)
13. House Building Advance (Col.27)
- 14.(a) Motor Car Advance (Col. 28)
  - (b) Other Motor Conveyance Advances (Col.29)
  - (c) Other Conveyance Advances (Col.30)
  - (d) Other Advances(Col.31)
  - (e) Computer Advances (Col.32)
- 15.Any Other Advance (Col.33)
16. Postal Life Insurance (Col.34)
17. Interest on Loans/Advances (Col.35)
18. Other-deductions, if any (Col.36)
19. Deductions/Recoveries adjustable by other PAOs (GPF/ HBA etc.)
20. Total-deductions (Col.37)
21. Net amount payable (Col.38).

**R.P.R. 20**

[See para 2.4(4) of Subsidiary Instructions]

**ABSENTEE STATEMENT**

Name of absentee	Reference to item no. in the establishment bill	Designation of vacant post	Kind	Period	From (Forenoon/Afternoon)	To (Forenoon/Afternoon)	Nature of absence	Name of Government servant officiating against vacancy	Reference to item no. in the establishment bill
1	2	3	4	5	6	7	8	9	10

Date:

Signature/DSC of DDO

Notes:-

1. In Column 4 should be stated EL/ HPL, Other Duty, Officiating, In transit, transferred to..., suspended etc., the date of each be specified as far as possible in Columns 6 and 7.
2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.

**R.P.R. 21**

[ See Para 2.4(5) of Subsidiary Instructions]

**INCREMENT CERTIFICATE**

1. Certified that the Government servant(s) named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbents of the posts specified for not less than ..... year (s) from the date shown in column 5, after deducting periods of absence from duty not counting for increment, absence on leave without pay, etc. Further certified that during the period or periods of leave taken from.....to.....and from..... to..... which have been counted for increment in the case of officiating Government servant/servants named on the reverse, he/they would have officiated in the post/posts but for his/their proceeding on leave.

2. Certified that the Government servant(s) named below has/have earned/will earn periodical increments from the date cited for reason stated in the explanatory memo, attached hereto.

Name of incumbent	Whether substantive or officiating	Pay level	Present pay (Pay in Pay level )	Date from which present pay is drawn	Date of present increment	Pay after increment(Pay in Pay level)	Absence from duty not counting for increment		Leave without pay and in the case of those holding the post in officiating capacity, all other kinds of leave during which he/they would not have continued to officiate in the post	
							From 8	To 9	From 10	To 11
1	2	3	4	5	6	7				

Notes:— The figure (1) or (2) should be placed against each name according as the certificate (1) or (2) applies. The explanatory memorandum should be submitted in any case in which certificate (2) applies.

**R.P.R. 22**

[See para 2.4(7)(f) of Subsidiary Instructions]

**REGISTER OF COURT ATTACHMENT OF PAY ETC.**

Name & designation of the defendant	Court's Order		Number of suit	Name of Plaintiff	Amount to be recovered	Initials of Disbursing Officer	Recovery		Initials of Disbursing Officer	No. & date of remittance	Acknowledged by the court	Remarks
	No.	Date					Amount Rs.	Date			Dated initials of Disbursing Officer	
1	2	3	4	5	6	7	8	9	10	11	12	13



**R.P.R 23**

[See para 2.8 of Subsidiary Instructions]

**CONSOLIDATED MEDICAL CHARGES REIMBURSEMENT BILL**

Token No.....Token Date.....

**Column 1 to 12 for office purpose:**[ autofilled in e-claims]

1.Bill/e-Bill No.	2. Bill/ e-Bill date	3.Bill amount Rs.	4.DDO Name & Code		5.Sanctioning Authority(PD) Name & Code	
6.Grant No	7.Category (V/C)	8.Head of Account	9. Object Head Description	10.Sanction/ e-Sanction ID No.	11.Sanction/ e-Sanction date	12. F.Y

**Part A -To be filled up by DDO for generating bill**

Sl. No	Claim No.	Name of Government servant	Designation	Gross claim Rs.	Advance adjustable Rs.	Net amount payable Rs.	Remarks
1	2	3	4	5	6	7	8
		Total					

Pay Rs.....(Rupees (in words)).....to ..... through Payment Advice in  
favour of officers as indicated in 'Remarks' column Rs.....

Appropriation for 20 Rs. ....

Expenditure including this bill Rs. ....

Balance Rs. ....

Certified that the claims included in the bill have not already been paid and office copies of the sub-bills have been  
suitably cancelled to avoid double payment.

Date.....

Signature/DSC of DDO  
Designation of Drawing Officer

**Part B: For use in PAO**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 23A**

[see para 2.8 of Subsidiary Instructions]

**MEDICAL CHARGES REIMBURSEMENT CLAIM –CUM- BILL (CGHS)**

Token No.....Token Date.....

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1. Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4. DDO Name & Code	
5. Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7. Sanction/e-sanction date	8. Claim Reference No.	9. e-Claim Date
10. F.Y	11. Grant No	12. Category (V/C)	13. Head of Account	14. Object Head Description

Part- A (to be filled up by the *Principal card holder*)

**1. Claimant details**

Employee Code/Unique id

(i) Name of the claimant	(ii) Designation	(iii) Name of the Office	(iv) Pay level	(v) Pay
(vi) Mobile No.	(vii) E mail id	(viii) Bank Name	(ix) Bank A/c No	(x) Bank IFSC Code

**2. CGHS details of the principal card holder**

- (i) CGHS beneficiary ID No.
- (ii) Validity of CGHS card
- (iii) Ward Entitlement : Pvt./Semi Pvt./General
- (iv) Full address

**3. Patient details**

- (i) Patient's name
- (ii) Patient CGHS beneficiary ID No.
- (iii) Validity of CGHS card
- (iv) Relationship with the Principal CGHS card holder

4. Name and address of the hospital/diagnostic centre/  
imaging centre where treatment is taken or tests done:

5. Whether the hospital/diagnostic centre/  
imaging centre is empanelled under CGHS: Yes/No

6. Treatment for which reimbursement claimed:
- (i) OPD Treatment/Tests and investigations
  - (ii) Indoor treatment

7. Whether treatment was taken in emergency : Yes/No  
(if yes, attach certificate)
8. Whether prior permission was taken for the test/treatment: Yes/No  
(if yes, attach copy)
9. Whether subscribing to any health/medical insurance scheme: Yes/No  
if yes, details thereof

Name of the insurance company	Amount claimed	Amount received

10. **Whether advance taken earlier:** Yes/No

If yes, provide the details as under :-

In case of e-claim through PFMS		Amount claimed	Amount received
Claim Reference No.	Claim date		
			Total A

11. Details of total amount claimed :

Details		Amount claimed	Sl. No. of CGHS approved rate list	Cash memo No.	Date	Issuing Authority
OPD Treatment	consultation Date:		NA			
			NA			
Indoor treatment	From To					
Tests and investigations	Date:					
Ambulance charges						
		Total B				

12. Total amount claimed (col 11B)=Rs.....

13. Net amount claimed =Total amount claimed less advance taken

(Col.12-10A) = Rs.....

14. Self declaration certificate :

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) The person for whom medical expenses were incurred is wholly dependent on me.
- (iii) I am a CGHS beneficiary and the CGHS card was valid at the time of treatment.
- (iv) I agree for the reimbursement as is admissible under the rules.
- (v) I further declare that I have neither claimed nor I will claim part or full of this claim for this treatment from any other source/office.

Signature/e-sign/DSC of claimant

Details of supporting documents :

- (i) Copy of CGHS card of (a) Principal card holder (b) Patient
- (ii) Copy of referral by CGHS
- (iii) Copy of permission letter, if any
- (iv) Emergency certificate in case of emergency
- (v) Ambulance certificate, if any
- (vi) Discharge summary, if any

**Part B: (To be filled in the Bill Section)**

The net entitlement on account of medical claim works out to Rs. \_\_\_\_\_ as detailed below:-

Sl.No.	Details	Amount claimed (in Rs.)	Amount admitted (in Rs.)
(a)	OPD Treatment		
(b)	Indoor treatment		
(c)	Tests and investigations		
(d)	Ambulance charges		
(e)	TOTAL		
(f)	Less amount of T. A. advance, if any, drawn vide voucher No. _____ Dated _____		
	Net amount (e-f)		
	Budget allotment		
	Progressive Expenditure (including this bill)		
	Balance available		

Sanction ID No.....

Sanction Date:

Pay Rs.....(Rupees.....only) to the claimant as per the entitlement worked at above.

Certified that the claims included in the bill have not been already paid.

Bill Clerk/Sanction Maker

Signature /DSC of DDO  
Countersigned (# in case of manual bill)  
Controlling Officer(Signature)

**Part C (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R.23B**

[see para 2.8 of Subsidiary Instructions]

**MEDICAL REIMBURSEMENT CLAIM CUM-BILL (MA)**

**column 1 to 14 for office purpose:**[autofilled in e-claims. Columns 8-9 not for manual bills]

1. Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4. DDO Name & Code	
5. Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7. Sanction/e-sanction date	8. Claim Reference No.	9. e-Claim Date
10. F.Y	11. Grant No	12. Category (V/C)	13. Head of Account	14. Object Head Description

**PART – A (To be filled up by claimant)** [The columns are autofilled in e-claims]

**1. Claimant details**

Employee Code/Unique id

(i) Name of the claimant	(ii) Designation	(iii) Name of the Office	(iv) Pay level	(v) Pay
(vi) Mobile No.	(vii) E mail id	(viii) Bank Name	(ix) Bank A/c No	(x) Bank IFSC Code

**2. Details of the employee :**

- (i) Office in which employed
- (ii) Place of duty
- (iii) Residential address
- (iv) Whether married or unmarried.....
- (v) If married, the place where wife/husband is employed.....

**3. Patient details :**

- (i) Patient's name
- (ii) Relationship with employee
- (iii) Age of the patient
- (iv) Place at which the patient fell ill.....

**4. Whether subscribing to any health/medical insurance scheme: Yes/No**  
if yes, details thereof

Name of the insurance company	Amount claimed	Amount received



5. Whether advance taken earlier: Yes/No

If yes, provide the details as under :-

In case of e-claim through PFMS		Amount claimed	Amount received
Claim Reference No.	Claim date		
			Total A

6 Details of the amounts claimed :

**(i) Medical Attendance**

Charges	Name of the Medical officer	Designation	Hospital to which attached	Amount paid	Invoice No.	Invoice date
Consultation: Date-wise :						
Injection: Date-wise :						
Tests: Date-wise :	NA	NA	NA			
Medicines: Date-wise :	NA	NA	NA			
				<b>Total B</b>		

# Indicate consulting room of the Specialist or Medical Officer or at the residence of the Patient.

^ If the tests were under taken on the advice of the AMA, attach certificate.

@ In case of e-claim, the name of Chemists shall be captured in the system along with cash memo issued.

**(ii) Hospital Treatment---**

Name of the hospital ..... Entitlement of ward as per Pay:

Period of hospitalization: from..... to ..... Days:.....

Charges	Details	Amount paid	Invoice No.	Invoice date
<b>Accommodation</b>	Pvt/ Semi Pvt/ Economy/ General/ Others			
Diet				
Surgical operation:				

Tests	Name of the Hospital/Lab			
Medicines				
Special medicines				
Ordinary nursing				
Special nursing				
Ambulance charges	Journey From To			
Any other charges				
		Total C		

Note 1: in cases where the accommodation is higher than the status of the Government servant, a certificate should be attached to the effect that the accommodation to which he was entitled was not available

Note2. If the treatment was received by the Government servant at his/her residence under Rule 7 of the CS (MA) Rules, 1944, give particulars of such treatment and attach a certificate from the AMA as required by these rules.

Note 3: If the treatment was received at a hospital other than a Government hospital, necessary details and the certificate of the AMA that the requisite treatment was not available in any nearest Government hospital should be furnished.

(iii) **Consultation with Specialist** ----- Consultation with Specialist other than AMA: Yes/No.

If yes, furnish the following details:-

Consulta tion Charges	Name of the Medical officer	Hospital to which attache d	Place of consultation	Amoun t paid	Invoice No.	Invoice date
Consulta tion:						
Date- wise :						
			<b>Total D</b>			

7. Total amount claimed (col 6 B+C+D)=Rs.....

8. Net amount claimed =Total amount claimed less advance taken

(Col.7-5A) = Rs.....

9. Self declaration certificate :

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) The person for whom medical expenses were incurred is wholly dependent on me.
- (iii) I agree for the reimbursement as is admissible under the rules.
- (iv) I further declare that I have neither claimed nor I will claim part or full of this claim for this treatment from any other source/office.

Signature/e-sign/DSC of claimant

Date:

Details of supporting documents :

- (i) copy of referral by AMA
- (ii) Copy of permission letter of Office, if any*
- (iii) Essentiality certificate (OPD case only).
- (iv) CASH memos
- (v) Certificate in case of higher class of accommodation is used (Note 1).
- (vi) Certificate in case of Tests were undertaken on the advice of the AMA
- (vii) Copy of discharge summary, if any
- (viii) Ambulance certificate (original), if any
- (ix) Copy of prescription

**Part B: (To be filled in the Bill Section)**

The net entitlement on account of medical claim works out to Rs. \_\_\_\_\_ as detailed below:-

Sl.No.	Details	Amount Claimed (in Rs.)	Amount admitted (in Rs.)
(a)	Medical Attendance		
(b)	Hospital Treatment		
(c)	Consultation with Specialist		
(d)	TOTAL		
(e)	Less amount of Medical advance, if any, drawn vide voucher No. _____ Dated _____		
	Net amount (d-e)		
	Budget allotment		
	Progressive Expenditure (including this bill)		
	Balance available		

Sanction ID No.....

Sanction Date:

Pay Rs.....(Rupees.....only) to the claimant as per the entitlement worked at above.

Certified that the claims included in the bill have not been already paid.

Bill Clerk/Sanction Maker

Signature /DSC of DDO  
Countersigned (# in case of manual bill)  
Controlling Officer(Signature)

**Part D: For use in PAO**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 24**

[See para 2.4(7)(i), 2.9(1) of Subsidiary Instructions]

**ACQUITTANCE ROLL**

(Payment of Salary by Cash)

Acquittance Roll of permanent (or temporary) establishment of ..... for pay or Travelling Allowance for the month of .....

Item No.	Name	Designation	Net amount as per bill	Dated signature (with stamp where necessary, unpaid item to be noted as such and attested)	Outside Deductions						Net amount payable (Col. 4-11)	Remarks
					Co-operative Society / Credit & Thrift Society	House Building Society	Court attachment	LIC	Misc.	Total (Col.6 to 10)		
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total												

Total unpaid Rs.....(Rupees .....)

Passed for Rs.....(Rupees.....)on the authority of Establishment Bill of..... for.....

.....

Certified that a proper acquittance has been taken in respect of each amount in this roll from the person entitled to receive it.

Cashier

Drawing Officer

**R.P.R. 25**

[See para 2.9(5) of Subsidiary Instructions]

**REGISTER OF UNDISBURSED PAY AND ALLOWANCES, ETC.**

Sl. No	Bill No. & date	Net amount of the Bill	Date of encashment	Total amount remaining undisbursed	Particulars of amount shown in col. 5		Dated initials of G.O.	Date of disbursement	Dated initials of G.O.	Remarks
					Name	Amount				
1	2	3	4	5	6	7	8	9	10	11
				Rs.		Rs.				
Total										

Total unpaid Rs.....(Rupees ..... )

Passed for Rs.....(Rupees ..... ) on the  
authority of Establishment Bill of.....for .....

Cashier

Drawing Officer

**R.P.R. 26**

[See para 2.12 of Subsidiary Instructions]

**BOND OF INDEMNITY FOR DRAWING ARREARS OF PAY AND ALLOWANCES OF DECEASED GOVERNMENT SERVANTS**

KNOW ALL MEN BY THESE PRESENTS that I, .....

.....(a) widow/husband/son/daughter of Shri/Shrimati.....(b) residing at..... (c) (hereinafter called 'the Obligor') which expression shall unless excluded by or repugnant to the context, include his/her heirs, executors, administrators and legal representatives and I/We (I) ..... (d) son of resident of .....and (2)(e)..... son of..... resident of ..... Surety/Sureties on behalf of the Obligor (hereinafter called 'the Surety'/'the Sureties' which expression shall unless excluded by or repugnant to the context include his/their, heirs, executors, administrators and legal representatives) bind ourselves jointly and severally to pay to the President of India (hereinafter called 'the Government' which expression shall unless excluded by or repugnant to the context include his successors and assigns) on demand and without demur a sum of Rs.....(f) (Rupees.. ..... ) for which payment well and truly to be made we bind ourselves firmly by these presents.

Dated this day of .....20.....WHEREAS the aforesaid Shri/Shrimati (b) was at the time of his/her death in the employment of Government.

AND WHEREAS the said Shri/Shrimati.....died on the ..... Day of..... 20.....and .....) there was due to him/her sum of Rs..... (f)Rupees..... ) for Pay and Allowances in respect of his/her said employment.

AND WHEREAS the above, bounden Obligor..... (a) claims to be entitled to the said sum as heir of her/his wife/husband/father, the said Shri/Shrimati..... (b), but has not obtained letters of administration or a succession certificate to the property and effects of Shri/Shrimati

AND WHEREAS the Obligor has satisfied the Government that she/he is entitled to the aforesaid sum and that it would cause undue delay and hardship if she/he were required to produce letters of administrations of or a succession certificate to the property and effects of the said Shri/Shrimati (b).

AND WHEREAS the Government desires to pay the said sum to the Obligor but under Government rules and orders, it is necessary that she/he should first execute a bond with one surety/two sureties to indemnify against all claims to the amount so due to the said Shri/Shrimati .....(b)before the said sum can be paid to the Obligor.

NOW THE CONDITION of this bond is such that if after payment has been made to the Obligor, the Obligor or the Surety/ Sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs..... ..(f)(Rupees..... ) refund to the Government, the sum of Rs.....(f) (Rupees.....) and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the said bond shall remain in full force effect and virtue.



IN WITNESS WHEREOF the parties hereto have hereunto set their respective hands the day and the year first above written.

..... Signed  
by the above named Surety/  
Sureties in the presence of

\* ..... Signed by  
the above named Obligor in the  
presence of:

(1) .....\*\*      Witness (1).....  
(2) .....\*\*\*      (2) .....

Accepted for and on behalf of the President of India by

.....  
..... @ in the presence of @@  
.....

Notes:

- (a) Full name of the claimant.
- (b) Name of the deceased Government Servant/Pensioner.
- (c) Full address and place of residence of claimant.
- (d) First Surety.
- (e) Second Surety.
- (f) Amount of Claim.

Note: — The Obligor as well as the Sureties should have attained majority so that the bond may have legal effect or force.

---

\*Signature of the Obligor.

\*\* Signature of the First Surety.

\*\*\* Signature of Second Surety.

@ Name and designation of the officer directed or authorised in pursuance of Article 299 (1) of the Constitution, to accept the bond for and on behalf of the President.

@@ Name and designation of witness.

**R.P.R. 27**

[See para 2.19(2) of Subsidiary Instructions]

**REGISTER OF CONTINGENT CHARGES OF THE .....MINISTRY / DEPARTMENT OF .....**

**YEAR 20.....**

Date	To whom paid	No. of sub-voucher contingent abstract	Detailed heads of budget	Detailed heads	Unusual Charges		Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	Remarks
			Sub-division of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents amount	Sub-division of detailed heads	Description	Amount					
						Rs.		Rs.			

Appropriation for each head.

**R.P.R.28**

[See para 2.20(4) of Subsidiary Instructions]

**SUB-VOUCHER FOR PETTY CONTINGENT EXPENDITURE**

Date of payment	Particulars of Expenditure	Payment made to	Invoice No.	Invoice Date	Amount (Rs.)
Total					

Sanction Maker/Cashier

Signature/DSC of Sanction Checker /Head of Office

**R.P.R. 29**

[See para2.21, 2.23 of Subsidiary Instructions]

**Advance/Adjustment/Fully vouched Contingent claim-cum-BILL**

- |  |
|--|
| <ul style="list-style-type: none"> <li>○ Advance (Abstract Contingent) claim-cum-Bill</li> <li>○ Adjustment of advance claim-cum-Bill</li> <li>○ Fully vouched claim-cum-Bill</li> </ul> |
|--|

Token No.....Token Date.....

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

Part A-( to be filled up by the claimant)

**1. Claimant details**

PFMS Registration No.

(i)Name of the claimant	(ii) Address	(iii) Name of the authorized signatory	(iv) Mobile No.
(v) E mail id	(vi) Details of Bank where amount is to be credited		
	Bank Name	Bank A/c No	Bank IFSC Code

**2.Contract details #:**

Description of charge	Contract/ Supply Order No.	Order date	Amount of contract	Period of contract, if any	Nature of claim : Recurring/ Non Recurring	Expected date of delivery	Amount claimed Rs.

# attach a copy of contract.

**3.a. Buyer details :**

Name & Address of Buyer	Designation of Buyer	Contact no. of Buyer	Contact no. of Receiver

**b. Consignee details :**

Consignee Name	Consignee Designation	Consignee Address
Contact no. of Receiver	Shipping address	Date of dispatch
Mode of dispatch	Description of item & Quantity	Goods Delivered (Yes/No)

**4. Details of invoice**

Sl. No.	Description of item	Unit Price	Quantity/ No. of items	Amount claimed	Invoice No.	Invoice date	Issuing authority
				Total A			

# attach a copy of invoice. For payment Rs. 50,000 and above, it should be an e-signed invoice from the vendor

**5. Details of advance taken :-**

In case of e-claim through PFMS		Amount claimed	Amount received
Claim Reference No.	Claim Date		
			Total B

**(This information needs to be asked only in case of Adjustment of Advance)**

6. Total amount claimed (col 4A)=Rs.....

7. Net amount claimed = Total amount claimed less advance taken  
(Col.6-5B) = Rs.....

**8. Self declaration certificate (mandatory)**

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) I further declare that payment of the same had not been claimed or received earlier.

Signature/E-sign/DSC of claimant

**Supporting documents**

- (i) Copy of the contract order
- (ii) Invoice No./Proforma Invoice No.
- (iii) Any other supporting documents
- (iv) Installation certificate
- (v) Completion certificate

## PART – C (To be filled up by DDO for generating bill)

1. The following details are to be furnished in case of Drawal of Advance/ Adjustment of Advance/Fully vouched Contingent Bill:-

Sl. No.	Description of item	Unit Price	Quantity/ No. of items	Amount claimed	Invoice No.
Invoice date	Issuing authority	Amount sanctioned	Deductions if any	Deducti on Head	Net amount payable

2. I certify on the items mentioned above that

- (i) the expenditure included in this bill could not, with due regard to the interest of the public service, be avoided.
- (ii) the payments entered in this bill have been duly made to the parties entitled to receive them and relevant vouchers for all sums above Rs.2000 in amounts are attached to this bill duly verified.
- (iii) The purchases billed for have been received in good order, that their quantities are correct and their quality good that the rates paid for are not in excess of the accepted or market rates and that suitable notes of payments have been recorded against the indents, supply orders and invoices concerned to prevent double payments.
- (iv) All the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register (in case when proper store accounts of materials and stores purchase are required to be maintained).
- (v) The monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.

Pay Rs.....(Rupees (in words)).....to ..... through payment advice or  
Cat 'A' cheque, if desired for payments amounting to less than 5000/-:-

Head	Amount

Appropriation (under object head) for the current year.....

Expenditure including this bill.....

Amount of bill annexed.....

Refund, if any Challan No..... date.....

Balance available.....

Date.....

Signature/DSC of DDO  
Designation of Drawing Officer

**Part D (For use in PAO)**

Passed for payment of Rs.....(Rupees (in words).....only.) as per the details above.

**In case of Adjustment of Advance (not for payment)**

Amount of advances drawn on date.....vide Bill No.....date..... are adjusted by this bill and note of adjustment has been kept in the relevant Advance Check Register.

Date .....

Signature/DSC of PAO

**Payment Details**

DETAILS OF PAYMENT ADVICE/ CHEQUE ISSUED (for payment less than Rs.5000/-):-

DATE            AMOUNT(Rs.)

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 29A**

[See para 2.14, 2.21, 2.23, 2.53 of Subsidiary Instructions]

**Bill for Recoupment of Imprest/Departmental Advance/Adjustment of Advance**

<input type="radio"/> Recoupment of Imprest <input type="radio"/> Departmental Advance <input type="radio"/> Adjustment of Advance
--

Token No.....Token Date.....

**column 1 to 12 for office purpose:**[autofilled in e-bill]

1.Bill/e-Bill No.	2. Bill/ e-Bill date	3.Bill amount Rs.	4.DDO Name & Code		5.Sanctioning Authority(PD) Name & Code	
6.Sanction/ e-Sanction ID No.	7.Sanction/ e-Sanction date	8. F.Y	9.Grant No	10.Category (V/C)	11.Head of Account	12. Object Head Description

**PART – A (To be filled up by Sanction Maker for generating sanction)**

1. The following details are to be furnished for advance/adjustment/Recoupment of Imprest:-

Sl. No. of sub vouchers	Invoice No if any	Invoice date	Amount (Rs.)	Issuing authority	purpose (with description where necessary)	Sanctioned Amount Rs.	Sr. No. assigned in contingent register
1	2	3	4	5	6	7	8
			Total A1			Total A2	

2. Details of advance taken :-

In case of e-bill through PFMS		Amount of advance taken
Claim Reference No.	Claim date	
		Total B

**(This information needs to be asked only in case of Adjustment of Advance)**

3.Attach RPR 28 (in case of recoupment of imprest and Adjustment of Advance)

4. Amount sanctioned = Col. A2-Col.B=.....

Signature/DSC of Sanction Checker



PART – B (To be filled up by DDO for generating bill)

Pay Rs.....(Rupees (in words)).....only to DDO by cheque

I certify on the items mentioned above that

- (i) the expenditure included in this bill could not, with due regard to the interest of the public service, be avoided.
- (ii) In the case of e-bill, the vouchers exceeding Rs. 2000/- have been cancelled by me and retained in safe custody to avoid any re-use and, thereafter, scanned copies of the invoices duly verified and digitally signed by me have been attached with this bill.
- (iii) I have, as far as possible, obtained voucher for less than Rs.2000 other sums which are listed in RPR 28 and am responsible that they have been cancelled and so defaced or mutilated and retained in safe custody so that they cannot be used again. All work bills are annexed (in case of recoupment of imprest).
- (iv) The expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used.
- (v) The Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.
- (vi) The purchases billed for have been received in good order, that their quantities are correct and their quality good that the rates paid for are not in excess of the accepted or market rates and that suitable notes of payments have been recorded against the indents, supply orders and invoices concerned to prevent double payments.
- (vii) All the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register (in case when proper store accounts of materials and stores purchase are required to be maintained).
- (viii) The monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.
- (ix) The mazdoors were actually entertained and paid (on account of the wages of mazdoors engaged on manual labour and paid at daily or monthly rates).
- (x) (a) no portion of the building for which the expenditure was incurred, was utilised for residential or other purposes during the period to which the charges relate; or  
(b) the share of expenditure required to be recovered for the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered as indicated against each, from the under mentioned persons from whom it was due. (in case of claims relating to rents, rates, taxes, electricity and water and other connected charges incurred on account of the hire of private buildings by Government for accommodation of Government offices)
- (xi) The expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by the Government, from time to time, and that the prescribed monetary limits have not been exceeded (in case of charges on account of expenditure on light refreshments at formal meetings and conferences)

Appropriation (under object head) for the current year.....

Expenditure including this bill.....

Balance available .....

Date.....

Signature/DSC of DDO  
Designation of Drawing Officer

**Supporting documents**

- (i) RPR 28 for details of invoice (less than Rs.2000/-)
- (ii) Invoice No./Proforma Invoice No.

**Part C-For use in PAO**

Passed for payment of Rs.....(Rupees (in words).....only.) as per the details above.

**In case of Adjustment of Advance (not for payment)**

Amount of advances drawn on date.....vide Bill No.....date..... are adjusted by this bill and note of adjustment has been kept in the relevant Advance Check Register.

DH

AAO

PAO

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 33**

[See para 2.35(5) of Subsidiary Instructions]

**Claim-cum-BILL FOR REFUND OF REVENUE****column 1 to 12 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12. Head of Account		
	900			

**PART – A****(To be filled by the claimant):** [The columns are autofilled in e-claims]**1. Claimant details**

(i)Name of the claimant	(ii) Address	(iii) Mobile No.	(iv) E mail id	
(v) Purpose of deposit	(vi) In whose name amount was originally deposited	(vii)Bank/Office in which deposited	(viii)Amount Originally deposited	
(ix) Date of Deposit	(x)Amount claimed	(xi) Details of Bank where amount is to be credited		
		Bank Name	Bank A/c No	Bank IFSC Code

**2.Self declaration certificate (mandatory)**

- (i) The information as given above is true to the best of my knowledge and belief.  
(ii) I further declare that refund of the same had not been claimed or received earlier.

Signature/DSC of claimant

**PART – B (Sanctioning Authority for issue of sanction) – preferably in RPR 100 format**

**PART – C (for Departmental office)**

Details of Amount originally credited				Amount to be refunded Rs.
Head of A/c	Challan No	Date	Amount	
1	2	3	4	5

Pay Rs.....(Rupees in words.....only) to the claimant.

Certified that the claims included in the bill have not been already paid.

Initials of bill clerk

Signature/DSC of DDO

**Part D (FOR USE IN PAY AND ACCOUNTS OFFICE)**

Details of realization of amount in the accounts	
Scroll No./ e-Scroll No.	Scroll date/e-Scroll date

Passed for payment of Rs..... (Rupees.....) to.....by Cheque/Demand Draft/Payment Advice No.....

Date.....

Signature/DSC of PAO/CDDO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 34**

[See para 2.40, 2.57 and 2.99 of Subsidiary Instructions]

**Grant-in-aid/Subsidy/Contribution/Investment/Loans and Advances Bill**

*(This bill should be prepared in duplicate - one for payment and the other as office copy)*

Token No.....Token Date.....

**PART – A (To be filled up by DDO)**

**column 1 to 12 for office purpose:**[autofilled in e-bill]

1.Bill/e-Bill No.	2. Bill/ e-Bill date	3.Bill amount Rs.	4.DDO Name & Code		5.Sanctioning Authority(PD) Name & Code	
6.Sanction/ e-Sanction ID No.	7.Sanction/ e-Sanction date	8. F.Y	9.Grant No	10.Category (V/C)	11.Head of Account	12. Object Head Description
13.Authority for drawing charge	14.Amount sanctioned	15.Amount sanctioned (in words)		16.Name of the body		17.Period, if applicable

Certified that (tick in the box wherever applicable)

- (i) Amount claimed in this bill was not drawn before.
- (ii) The utilization report in respect of the previous Grant-in-aid and Loans and Advances drawn has been furnished and accepted by the sanctioning authority.
- (iii) Utilization report in respect of the present amount will be obtained from the loanee by this office and will be furnished to the sanctioning authority.

Appropriation for the current year.....

Expenditure including this bill.....

Balance available.....

Pay Rs.....(Rupees (in words).....only to the claimant stated above.

DDO (signature/DSC)

Date

**Part B (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 36**

[See para 2.54(1) of Subsidiary Instructions]

**CLAIM-CUM-BILL FOR HOUSE BUILDING ADVANCE/ COMPUTER ADVANCE**

- |  |
|--|
| <input type="radio"/> House Building Advance<br><input type="radio"/> Computer Advance |
|--|

(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1. Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4. DDO Name & Code	
5. Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7. Sanction/e-sanction date	8. Claim Reference No.	9. e-Claim Date
10. F.Y	11. Grant No	12. Category (V/C)	13. Head of Account	14. Object Head Description

Part A-( to be filled up by the claimant)

**1. Claimant details**

Employee Code/Unique id

(i) Name of the claimant	(ii) Designation	(iii) Name of the Office	(iv) Pay level	(v) Pay
(vi) Mobile No.	(vii) E mail id	(viii) Bank Name	(ix) Bank A/c No	(x) Bank IFSC Code
(xi) Date of entering Central Govt. service	(xii) Whether permanent or temporary	(xiii) Length of service	(xiv) Date of superannuation	

**(2(i) is to be filled for HBA and 2(ii) is to be filled in case of Computer Advance)****2(i) If HBA is needed for purchase of a plot for construction of a new house, furnish details:**(a) **Plot:** Location with address, urban/local, is it clearly demarcated & developed, approx. area, cost, amount paid, when proposed to be acquired, unexpired portion of lease if not freehold.(b) **Construction:** Floor-Wise Area to be constructed, Estimated Cost, Amount of advance required (for land/construction/both, No. of instalments for repayment(c) **If advance is required for enlarging the existing house:** Location with address, Plinth area, Plinth area proposed for enlargement, cost of construction/ acquisition of existing house, cost of proposed enlargement, total Plinth area, total Cost, amount of advance required, No. of instalment for repayment.

**(d) If advance is required for purchasing a ready built house/flat:** Location with address, Plinth area, when constructed, Price settled, the agency from whom to be purchased, Amount (a)already paid (b)to be paid, Amount of advance required, No. of instalments for repayment.

(e)If you or any dependant member of your family already own(s) a house, please state: - Location with address, Plinth area, Present fair market value, Reasons for acquiring another house or enlarging the existing house.

**2(ii) If for Computer advance, furnish details:**

- (a) Anticipated price of Personal Computer, Amount of advance required, Number of installments in which the advance is desired to be repaid.
- (b) Whether advance for similar purpose was obtained previously and if so Date of drawal of the advance, the amount of advance and or interest thereon still outstanding, if any,
- (c) Whether previous sanction of competent authority has been obtained as required under rule 18(3) of Central Civil services (conduct) Rules, 1964 in case of purchase from a person having official dealings with the Government servant,
- (d) Are any negotiations or preliminary enquiries being made so that delivery may be taken of the Computer within one month from the date of drawl of the advance.

**3. Self declaration certificate**

(i) I solemnly declare that the information furnished by me in reply to the various items indicated above is true to be best of my knowledge and belief.

**(in the case of HBA)**

(ii) I have read the rules regulating the grant of advances to Central government servants for purchase of land and purchase/construction of building etc., and agree to abide by the terms and conditions stipulated therein.

(iii) I certify that: - (a)my wife/husband is not a Central Government servant/my wife/husband who is a Central Government, has not applied for and/or obtained an advance under these rules; (b) neither I nor my wife/husband/minor child has applied for and/or obtained any loan or advance for acquisition of a house in the past from any government source (e.g. Ministry of Rehabilitation or under any central or State Housing Scheme); (c) the construction of the house for which the advance has been applied for, has not yet been commenced.

**(in the case of Computer)**

(ii) I certify that I have not taken delivery of Computer on account of which I apply for the advance, that I shall complete negotiations for the purchase of Pay finally and take Possession of the same before the expiry of one month from the date of drawl of the advance.

Signature/e-sign/DSC of Government Servant



**Supporting documents:**

- (i) the relevant construction plan approved by the Municipal authority concerned; and
- (ii) detailed construction estimates based on Central/State PWD Schedule, prevailing in the area corrected as per relevant cost of index duly signed by a qualified Engineer.

**PART – B (Sanctioning Authority for issue of sanction) – preferably in RPR 100 format**

**PART – C (To be filled up by DDO)**

PBR Folio No.	Whether surety taken	Amount of advance	Indicate 1 <sup>st</sup> /2 <sup>nd</sup> /3 <sup>rd</sup> instalment in case of HBA	Remarks
1	2	3	4	5

Appropriation for the current year.....

Expenditure including this bill.....

Balance available.....

Pay Rs.....(Rupees (in words).....only to the claimant stated above.

Certified that the claims included in the bill have not been already paid.

DDO (signature/DSC)

Date

**Part D (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 37**

[See Para 2.54(1) of Subsidiary Instructions]

**Claim-cum-Bill for Short Term Advances**

Token No.....Token Date.....

<ul style="list-style-type: none"> <li><input type="radio"/> TA-Tour</li> <li><input type="radio"/> TA-Transfer</li> <li><input type="radio"/> LTC</li> <li><input type="radio"/> Medical</li> <li><input type="radio"/> Others (pl. specify)</li> </ul>
--

(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/ e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

**Part- A (to be filled up by the claimant)**

**1. Claimant details**

Employee Code/Unique id

(i)Name of the claimant	(ii)Designation	(iii)Name of the Office	(iv)Pay level	(v)Pay
(vi)Mobile No.	(vii)E mail id	(viii)Bank Name	(ix)Bank A/c No	(x)Bank IFSC Code
(xi)Headquarters	(xii)Whether permanent or temporary	(xiii)Date of entering Central Govt. service		

**[Column 2(i) to 2(vii) may be provided by claimant as per the Advance claimed]**

**2(i) TA/Transfer/LTC Advance , purpose of journey (tick whichever is applicable):**

○ For Tour				○ For Transfer			○ For LTC
Places to be visited				Transfer station			Home Town as recorded in the Service Book
Purpose of Visit				Date of journey			Whether the spouse is entitled to LTC
Duration of visit :				The number of family members who will accompany : Name, relation, age			The number of family members who will accompany : Name, relation, age
No of days.....				Mode of travel and class of accommodation			LTC to be availed : Home Town/All India
Whether tour programme has been approved by the competent authority							If concession is to visit All India : Place of visit
In case the officer is not entitled to travel by air, whether the approval of competent authority has been obtained :							Extended or not
Details of calculation				Details of calculations			In case of self, details of leave
Air/Rail/Bus Fare (two way)	Hotel stay	Travel within city	Food etc.	Air/Rail/Bus Fare (two way)	Amount to be paid for transportation of personal effects	Amount to be paid for transportation of Conveyance	Single bus fare/air fare from HQ to home town/place of visit by shortest route
Total				Total			

**2(ii) For Medical Advance :-**

1. Name of the patient and relationship with the Government Servant.
2. Nature of illness.
3. Whether treatment is received as Inpatient or Out-patient.
4. Name of the Hospital in which patient is treated and whether it is a recognised one.
5. Whether necessary certificate from the Medical Officer or Specialist of the recognised hospital is enclosed.
6. Anticipated cost of treatment as certified by the Medical Officer/Specialist. (Proforma Invoice to be attached).

**2(iii) Other Advances (pl. specify) :**

3.Amount of advance required. ....

4. Self declaration certificate :

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) I further declare that I have neither claimed nor I will claim part or full of this claim from any other source/office.
- (iii) I undertake to produce the tickets for the outward journey within ten days of receipt of the advance. In the event of cancellation of the journey or if I fail to produce the tickets within ten days of receipt of advance, I undertake to refund the entire advance in one lumpsum (in case of LTC Advance).

Signature/e-sign/DSC of Government Servant

Date:

Supporting documents

- (i) Approved tour programme
- (ii) Transfer order
- (iii) Copy of the leave approved
- (iv) Certificate from Hospital

PART – B (To be filled in the Bill Section)

The net amount on account of Advance works out to Rs. \_\_\_\_\_ as detailed below:-

	Amount claimed(in Rs.)	Amount entitled for(in Rs.)
Budget allotment		
Progressive Expenditure (including this bill)		
Balance available		

Sanction ID No.....

Payment of Rs.....(Rupees.....only) be made to the claimant. Or

I am directed to convey the sanction of the competent authority for payment of Rs.....(Rs.....only) to the claimant during the year .....

Signature/DSC of Sanction Checker

(\_\_\_\_\_)

PART – C (To be generated by DDO)

Pay Rs.....(Rupees.....only) to the claimant.

Certified that :

- (i) The claims included in the bill have not been already paid.
- (ii) The surety has been taken wherever necessary.
- (iii) Entries have been made in respective Register and P.B.R. folios.

Initials of bill clerk

(\_\_\_\_\_)

Signature/DSC of Drawing and Disbursing Officer

**Part D: For use in PAO**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO



**R.P.R. 38**

[See para 2.54(2) of Subsidiary Instructions]

**SCHEDULE FOR RECOVERY OF HOUSE BUILDING ADVANCE/ MOTOR CAR ADVANCE/COMPUTER ADVANCE/OTHER MOTOR CONVEYANCE ADVANCEFOR THE MONTH OF .....20.....**

Ministry/ Department/ Office.....

Name & Designation	Month in which advance was drawn	Amount of		No. of instalments of recovery	Amount deducted in the bill against		Total recovered including that in Col.5	Balance outstanding	Remarks regarding transfer/ leave/ non-recovery etc.
		Advance	Interest		Principal	Interest			
1	2	3(a)	3(b)	4	5(a)	5(b)	6	7	8

Signature/DSC of DDO.....

Designation of Drawing Officer.....

**R.P.R. 40**

[See para 2.60(2) of Subsidiary Instructions]

**SCHEDULE OF DEDUCTIONS ON ACCOUNT OF SUBSCRIPTION TO POST OFFICE  
INSURANCE FUND FOR THE MONTH OF..... MINISTRY/ DEPARTMENT/  
OFFICE OF.....**

Number of Policy	Name of subscriber	Designation	Period of Pay bill	Amount of Premium recovered	GST Amount, if any recovered	Total
1	2	3	4	5	6	(7)=(5)+(6)

Date.....

Signature.....

Designation.....

**R.P.R. 41**

[See para 2.60(3) of Subsidiary Instructions]

**SCHEDULE OF GENERAL/CONTRIBUTORY PROVIDENT FUND DEDUCTIONS**

*Important Instructions:*

1. This form should not be used for transactions of any other Provident Funds. The Account Numbers should be arranged in serial order.
2. Figures in columns 3,4,5 and 7 should be rounded to whole rupees. The total of the schedule should be written both in figures and words.
3. In the Remarks Column,(i) Give reasons for discontinuance of subscriptions such as 'Proceeded on leave', 'Transferred to.....office ....., 'Quitted Service', 'Died', or 'Discontinued under Rule 7 of GPF(Central Services) Rules 1960 & CPF Rules, 1962 in the schedule for the relevant month.'(ii) Write description against every new name such as 'New Subscriber', 'Came on transfer from..... office .....and previous account 'No. .... kept by (P.A.O.) 'Fresh account number required', 'Resumed subscription'
4. Separate schedules should be prepared in respect of persons whose accounts are kept by different Pay and Accounts Offices and also separate for G.P.F. and C.P.F. deductions.

Office of the ..... (here write the designation of drawing officer and station)

Deductions made from salary bill no. ....for the month of .....

Name of Accounts Office who maintains these accounts (See Instruction 4) .....

Account Number with guide letter Indicating series	Name	Pay or/and leave Salary this month	Monthly subscription	Repayment of advances etc.		Total realised	Remarks. Particular of variations from last month's deductions(subscription & refunds) with brief reason thereof
				Amount	No. of instalments		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.		

Date.....

Signature/DSC of DDO

Designation .....

**For use in the Accounts Office**

Voucher No.....

Date of encashment.....

Certified that the name, amounts of individual deductions and the total shown in Column 7 have been checked with reference to the bill.

Date.....

Signature/DSC of Accountant/ Sr. Accountant (Compilation Section)

Certified that all the Subscriptions/repayments have been posted in respective ledger cards and account numbers allotted to new names and action taken to call for their balances, if any.

Date.....

Signature/DSC of Accountant / Sr. Accountant/AAO (G.P.F. Section)

**R.P.R. 42**

[See para 2.62, 2.63 and 2.64 of Subsidiary Instructions]

**Claim-cum-Bill for withdrawal of Final Payment/advance from GPF/CPF or payment under DLIS**

Token No.....Token Date.....

*(This bill should be prepared in duplicate - one for payment and the other as office copy)*

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1. Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4. DDO Name & Code	
5. Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7. Sanction/e-sanction date	8. Claim Reference No.	9. e-Claim Date
10. F.Y	11. Grant No	12. Category (V/C)	13. Head of Account	14. Object Head Description

**PART – A (To be filled up by claimant)** [The columns are autofilled in e-claims]

**1. Claimant details**

Employee Code/Unique id

(i) Name of the claimant	(ii) Designation	(iii) Name of the Office	(iv) Pay level	(v) Pay	
(vi) Mobile No.	(vii) E mail id	(viii) Bank Name	(ix) Bank A/c No	(x) Bank IFSC Code	
(xi) Date of entering the Central Govt.	(xii) Whether permanent or temporary	(xiii) Name of the account officer maintaining the P.Fund Accounts	(xiv) GPF A/c No.	(xv) Amount of advance/ withdrawal required	
(xvi) Purpose and Rule under which the request is covered	(xvii) Whether any advance is outstanding, if so, the purpose for which advance was taken	(xviii) Details:			
		CB of previous year.....,	Accretion during the year,	withdrawal during the year,	balance on the date of application

**2. Specific details of the advance/withdrawal:**

- (i) Whether any withdrawal was taken for the same purpose earlier. If so, indicate the amount and the year.
- (ii) If advance is sought for House Building, etc., location, plan for construction, whether plot is freehold, if the flat is being purchased, details, cost of construction etc.
- (iii) If advance is for education of children, name of son/daughter, class.

- (iv) If advance is required for treatment of ailing members of family, name of the patient, relationship, name of Hospital, whether indoor/outdoor, whether reimbursement available or not.
- (v) Number of monthly instalments in which the consolidated advance is proposed to be repaid ..... instalments
- (vi) Special reasons for the advance if it is in excess of the limit laid down in rule 12 (1) or if there is an advance outstanding as on the date of application
- (vii) Special circumstances if the advance is applied for the reasons other than those mentioned in rule 12 (1).

3. Self declaration certificate :

The information as given above is true to the best of my knowledge and belief.

Signature/e-sign/DSC of Government Servant

Date:

**PART – B (Sanctioning Authority for issue of sanction) – preferably in RPR 100 format**

**PART – C (To be filled in the Bill Section)**

(\* Delete whichever is inapplicable & prepare separate bills for each category of drawal under each fund).

Adjustable by PAO.....

	Name of Subscriber	Pay	Provident Fund A/c. No.	Sanction No./ Letter of Authority	Date of sanction/ Letter of Authority	Final Payment/ Advance/ Other withdrawals	Amount payable
1	2	3	4	5	6	7	8
						Total	

Net amount required for payment (in words) Rupees.....

**It is certified that :**

- (i) The amount claimed in this bill was not drawn before.
- (ii) The amount withdrawn previously on the same account has been utilised by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipts has/have been duly encased.
- (iii) The balance at the credit of the subscriber on the date of the withdrawal covers the sum drawn in the bill and that withdrawals etc. as per this bill have been noted in the respective P.B.R. folios.
- (iv) The amount claimed in this bill on account of dues under the Deposit Linked Insurance Scheme is in accordance with the scales laid down in Ministry of Finance, Department of Expenditure OM No. 9(10)—E.V.(B)/75 dated the 8th January 1975 as amended from time to time.

Signature/DSC of DDO

**Part D: For use in PAO**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO



**R.P.R. 43**

[See para 2.72 of Subsidiary Instructions]

**Claim-cum-Bill FOR REFUND OF DEPOSIT**

Token No.....Token Date.....

**column 1 to 12 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/ e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Head of Account		
	800			

PART – A – to be filled by the claimant

**1. Claimant Details (To be filled by the vendor/supplier):** [The columns are autofilled in e-claims]

(i)Name of the claimant	(ii) Address	(iii) Mobile No.	(iv) E mail id	
(v) Purpose of deposit	(vi) In whose name amount was originally deposited	(vii)Bank/Office in which deposited	(viii)Amount Originally deposited	
(ix) Date of Deposit	(x)Amount claimed	(xi) Details of Bank where amount is to be credited		
		Bank Name	Bank A/c No	Bank IFSC Code

**2. Self declaration certificate (mandatory)**

(i) The information as given above is true to the best of my knowledge and belief.

(ii) I further declare that refund of the same had not been claimed or received earlier.

Signature/DSC of claimant

**PART – B (Sanctioning Authority for issue of sanction) – preferably in RPR 100 format**

**PART – C (for Departmental office)**

Details of Amount originally credited				Amount to be refunded Rs.
Head of A/c	Challan No	Date	Amount	
1	2	3	4	5

Pay Rs.....(Rupees in words.....only) to the claimant.

Certified that the claims included in the bill have not been already paid.

Initials of bill clerk

(\_\_\_\_\_)  
Signature/DSC of DDO

**Part D (FOR USE IN PAY AND ACCOUNTS OFFICE)**

Details of realization of amount in the accounts	
Scroll No./ e-Scroll No.	Scroll date/e-Scroll date

Passed for payment of Rs..... (Rupees.....)  
to.....by Cheque/Payment Advice No.....

Date.....

Signature/DSC of PAO/CDDO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 44**

[See para 2.67 of Subsidiary Instructions]

**Claim-cum-BILL for payment of accumulation under CGEGIS**

Token No.....Token Date.....

(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

**PARTA***(To be filled up by claimant)***1. Claimant details (To be filled by the Government servant/legal heir):**

PFMS Registration No.

(i)Name of the Government servant	(ii) Post at the time of retirement/cessation of employment	(iii) Name of the Office at the time of retirement/cessation of employment		(iv)Pay level	(v)Pay
(vi)Date of entering the Central Govt. Service	(vii) Date on which the officer became a member to the AIS(GI) Scheme	(viii)Description of the event (retirement/resignation/death etc.,) and date thereof		(ix) Service to which belonged	(x) Name of the State on whose Cadre borne
		event	date		
(xi)Mobile No.	(xii)E mail id	(xiii)In case of death, details of legal heir		(xiv) Details of Bank where amount is to be credited	
		Name	Relation	Bank Name	Bank A/c No
					Bank IFSC Code

Signature/e-sign/DSC of claimant

**Part B: To be filled by Sanctioning Authority**

Sanction ID No.

Sanction date :

Payment of Rs.....(Rupees.....)

being the total of entitlement of Rs.....from the \*Insurance Fund and/or of Rs. ....  
from the Savings Fund, be made to the claimant.

*Sanction Maker*

Signature /DSC of Sanctioning authority

**Part C: To be filled by DDO**

1. Type of group of the member (i.e. lowest group) viz. D/C/B/A on initially joining the scheme on.....  
.....(date).
2. Year of acquiring membership of higher group:—  
\*(i) C —20.....  
(ii) B —20.....  
(iii) A —20.....

\* Delete whichever is inapplicable

*Certified that necessary entries have been made in the Service Book of  
Shri/Shrimati/Ms.....*

Pay Rs.....(Rupees.....only) in favour of claimants.

Signature/DSC of DDO

**Part D -FOR USE IN PAY AND ACCOUNTS OFFICE**

Passed for payment of Rs..... (Rupees.....)

Signature/DSC of Pay & Accounts Officer

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....  
Objected to Rs.....  
Reason of objection.....

DH

AAO

PAO

**R.P.R. 45**

[See para 2.67 of Subsidiary Instructions ]

**Claim-cum-BILL for payment of accumulation under Group Insurance Scheme in r/o AIS officers**

Token No.....Token Date.....

(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7.Sanction/e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Category (V/C)	13.Head of Account	14. Object Head Description

**PART – A (To be filled up by claimant)****1. Claimant details (To be filled by the Government servant/legal heir):**

Employee Code/Unique id

(i)Name of the Government servant	(ii) Post at the time of retirement/cessation of employment	(iii) Name of the Office at the time of retirement/cessation of employment		(iv)Pay level	(v)Pay	
(vi)Date of entering the Central Govt. Service	(vii) Date on which the officer became a member to the AIS(GI) Scheme	(viii)Description of the event (retirement/resignation/death etc.,) and date thereof		(ix) Service to which belonged	(x) Name of the State on whose Cadre borne	
		event	date			
(xi)Mobile No.	(xii)E mail id	(xiii)In case of death, details of legal heir		(xiv) Details of Bank where amount is to be credited		
		Name	Relation	Bank Name	Bank A/c No	Bank IFSC Code

Signature/DSC of claimant

Endorsement by DDO of State/UT or by DDO of concerned Central Ministry/Department in respect of an officer on deputation to centre.

**Signature of DDO**

**Part B: To be filled by Sanctioning Authority**

Sanction ID No.

Sanction date :

Payment of Rs.....(Rupees.....)  
being the total of entitlement of Rs.....from the \*Insurance Fund and/or of Rs. ....  
from the Savings Fund, be made to the claimant.

Signature /DSC of Sanctioning authority

**Note :** *In the case of e-bill, part A shall be filled up by Sanction Maker of DoPT/MHA/E&F as the case may be, for generation of sanction through PFMS. Part A duly furnished by the claimant shall be the supporting document with the e-bill.*

**Part C – to be filled by DDO**

*Certified that necessary entries have been made in the Service Book of  
Shri/Shrimati/Ms.....*

Pay Rs.....(Rupees.....only) in favour of claimants

Signature/DSC of DDO

**Part D FOR USE IN PAY AND ACCOUNTS OFFICE**

Passed for payment of Rs..... (Rupees.....)

Signature/DSC of Pay & Accounts Officer

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 46**

[See para 2.76 of Subsidiary Instructions ]

**Claim-cum-Bill FOR REFUND OF LAPSED DEPOSIT**

Token No.....Token Date.....

(In case of other than e-claim, *this bill should be prepared in duplicate-one for payment and the other as office copy*)**column 1 to 12 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1.Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4.DDO Name & Code	
5.Sanctioning Authority (PD) Name & Code	6. Sanction/ e-sanction No.	7.Sanction/ e-sanction date	8.Claim Reference No.	9.e-Claim Date
10. F.Y	11.Grant No	12.Head of Account		

**PART A (To be filled up by claimant)****1. Claimant Details (To be filled by the vendor/supplier):** [The columns are autofilled in e-claims]

PFMS Registration Number :

(i)Name of the claimant	(ii) Address	(iii) Mobile No.	(iv) E mail id	
(v) Purpose of deposit	(vi) In whose name amount was originally deposited	(vii)Bank/Office in which deposited	(viii)Amount Originally deposited	
(ix) Date of Deposit	(x)Amount claimed	(xi) Details of Bank where amount is to be credited		
		Bank Name	Bank A/c No	Bank IFSC Code

**2. Self declaration certificate (mandatory)**

(i) The information as given above is true to the best of my knowledge and belief.

(ii) I further declare that refund of the same had not been claimed or received earlier.

Signature/DSC of claimant

**PART – B (Sanctioning Authority for issue of sanction) – preferably in RPR 100 format**

PART – C (for Departmental office)

Details of Amount originally credited				Amount to be refunded Rs.
Head of A/c	Challan No	Date	Amount	
1	2	3	4	5

Pay Rs.....(Rupees in words.....only) to the claimant.

Certified that the claims included in the bill have not been already paid.

Initials of bill clerk

Signature/DSC of DDO

Part D (FOR USE IN PAY AND ACCOUNTS OFFICE)

Details of realization of amount in the accounts		Amount lapsed to Govt.* Rs.	Particulars of lapsed statement*	
Scroll No./ e-Scroll No.	Scroll date/ e-Scroll date		Year	Item No.
1	2	3	4	5

(\*Extracts from CAM 63A)

Passed for payment of Rs..... (Rupees.....) to.....

Date.....

Signature/DSC of PAO/CDDO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)

(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO



**R.P.R. 48**

[See para 2.4(3)(a) of Subsidiary Instructions]

**Other Personal claim-cum-bill**

Token No.....Token Date.....

- Newspaper
- Conveyance Allowance
- Telephone call charges
- OTA
- Hospitality
- CEA/Hostel Subsidy
- Leave Encashment on LTC
- Others (Pl specify)

(In case of other than e-claim, this bill should be prepared in duplicate-one for payment and the other as office copy)

**column 1 to 14 for office purpose:**[ autofilled in e-claims. Columns 8-9 not for manual bills]

1. Bill/e-Bill No.	2. Bill/e-Bill date	3. Bill Amount (Rs.)	4. DDO Name & Code	
5. Sanctioning Authority (PD) Name & Code	6. Sanction/e-sanction No.	7. Sanction/ e-sanction date	8. Claim Reference No.	9. e-Claim Date
10. F.Y	11. Grant No	12. Category (V/C)	13. Head of Account	14. Object Head Description

Part- A (to be filled up by the claimant)

**1. Claimant details**

Employee Code/Unique id

Period of claim :

(i) Name of the claimant	(ii) Designation	(iii) Name of the Office	(iv) Pay level	(v) Pay
(vi) Mobile No.	(vii) E mail id	(viii) Bank Name	(ix) Bank A/c No	(x) Bank IFSC Code

**[Column 2(i) to 2(vii) may be provided by claimant as per the reimbursement claimed]**

**2(i) (applicable for Reimbursement of Newspaper expenses)**

I certify that I have spent Rs. \_\_\_\_\_ towards purchase of newspaper for the months of Jan-June, 20...

OR

July-Dec, 20

(only one option is to be ticked)

The newspaper(s) in respect of which reimbursement is claimed is/are purchased by me.

Station:

Signature/e-sign/DSC of the claimant

Date:

Designation

**2(ii) : (applicable for reimbursement of Telephone call charges)**

Reimbursement claimed for Residential Telephone No. ...., Mobile No.....  
Broadband.....for the month of .....

- a. Spell of leave/training of more than a calendar month during the period of claim, if any :
- b. If spouse is employed in Govt. service, provide the details as under :

Signature/e-sign/DSC of the claimant

Date: \_\_\_\_\_ Designation \_\_\_\_\_

---

**2(iii) : Hospitality**

CERTIFICATE

I certify that I have spent Rs. \_\_\_\_\_ towards expenditure on tea/coffee/snacks for the month of \_\_\_\_\_.

Signature/e-sign/DSC of the claimant

Date: \_\_\_\_\_ Designation \_\_\_\_\_

---

**2 (iv). (Applicable for reimbursement of Conveyance expenses)**

CONVEYANCE FORM

Form for claiming of conveyance charges for Gazetted/Non-Gazetted officer. ....

.....

Particular of expenditures

Date	Time	From	To	Mode of conveyance	Distance travelled in K.M.	Amount	Purpose of journey
							Official work

Certified that expenditure on conveyance hire charges in this bill has actually incurred by me.

Signature/e-sign/DSC of claimant

Date: \_\_\_\_\_

**CERTIFICATE FROM SANCTIONING AUTHORITY**

It is certified that

- (i) Shri/Smt.....who has claimed Rs. .... as conveyance charges in this bill was authorized by me.
- (ii) The expenditure was actually unavoidable is within the schedule scale of charges for the conveyance used.
- (iii)The Government Servant concerned is not entitled to draw traveling allowance under ordinary rules for journey and that is not granted any compensation leave and does not and will not otherwise receive and financial remuneration for the performance of the duty which necessity the journey.
- (iv)The total amount of conveyance hire reimbursed to the official during this month including the amount claimed in this voucher does not exceed Rs. 300/-
- (v) The distance for which conveyance hire has been charged is correct as verified by me to the best of my knowledge.
- (vi)The staff Car/field Car could not be made available for the journey performed by the government servant concerned.
- (vii) It was necessary to hire a Taxi/Scooter due to the urgency of the official record.

**Sanctioning Authority**

**2 (v) : (applicable for Overtime Allowance)**

**FORM FOR CLAIM FOR OVERTIME ALLOWANCE**

Date	Whether Working day or Holiday	Period		Actual time Charged	Time charged after deducting one hour and the time by which the official attended office late or lunch, as the case may be	Rate per hour	Amount Claimed
		From	To				
1	2	3	4	5	6	7	8

Certified that I ..... (Name and Designation) was on duty for the period mentioned against each date above after office hours/on Sundays/Holidays for official work. My Basic pay during the period is Rs.....and Amount of OTA claimed Rs .....  
 (Limited amount corresponding to OTA payable for 1/3<sup>rd</sup> of monthly working hours)

Signature/e-sign/DSC of claimant

Date:

Designation

**2(vi) : For CEA and Hostel Subsidy only**

- Details of the children :

Sl. No.	Name of the child	Class in which studying	Age of the child	Name of the school/ Institution
1 <sup>st</sup> child				
2 <sup>nd</sup> child				

- Whether the child is Divyaang : Yes/No

- If claiming Hostel subsidy :

Residential address

Hostel address

My husband/wife Shri/Smt. \_\_\_\_\_ is presently working as \_\_\_\_\_ in \_\_\_\_\_ and that he/she not applied/has not applied for the Children Education Allowance and/or Hostel Subsidy and will not claim the same in the future ( in case of Hostel Subsidy/CEA)

Signature/e-sign/DSC of claimant

Date:

Designation

**2 (vii) : Leave Encashment on LTC**

1. No. of days for which leave encashment is sought (maximum 10 days)
2. LTC Block Year

Station:

Signature/e-sign/DSC of claimant

Date:

Designation

**3: Self declaration certificate (mandatory)**

- (i) The information as given above is true to the best of my knowledge and belief.
- (ii) I further declare that I have neither claimed nor I will claim the same in future from any other source/office.

Signature/e-sign/DSC of claimant

Date:

Details of supporting documents

Nature of the reimbursement	Name of the document
Conveyance Expenditure	Certificate from the controlling officer
Telephone	Copy of Landline/Mobile bill/Broadband
OTA	Copy of sanction of OTA form by controlling officer Copy of the biometric attendance
Hospitality	Invoices, if any
CEA/Hostel Subsidy	Any one :  (i) Certificate by the Head of the Institution.  (ii) Self attested copy of the report card  (iii) Self attested copy of the fee slip (including e-receipt) indicating expenditure incurred on boarding and lodging.
Leave Encashment on LTC	
Others (Pl specify)	

**Part B: (To be filled in the Bill Section)**

The net entitlement on account of \_\_\_\_\_ works out to be Rs. \_\_\_\_\_ as detailed below:-

Sl.No.	details	Amount Claimed (in Rs.)	Amount admitted (in Rs.)
(a)	Newspaper reimbursement		
(b)	Conveyance Allowance		
(c)	Telephone call charges		
(d)	OTA		
(e)	Hospitality		
(f)	CEA		
(g)	Hostel subsidy		
(h)	Others		
	Budget allotment		
	Progressive Expenditure (including this bill)		
	Balance available		

Pay Rs.....(Rupees.....only) to the claimant.

2. Certified that-

- (i) The claims included in the bill have not been already paid and that entries have been made in respective P.B.R. folios.
- (ii) Name of the claimant included in this bill is actually eligible to draw the claim as per rule and any overpayment shall be recovered from the Government employee.
- (iii) The approval of JS(Admn.) and FA for inclusion of particular staff in the list of operational staff in the OTA has been obtained.
- (iv) The persons for whom overtime allowances are claimed in this bill have actually performed overtime duty and the amount claimed has been taken into consideration for calculating Income Tax liability.
- (v) The period for which overtime allowance has been claimed has not taken account consideration for daily allowance.
- (vi) The Government Servant(s) concerned did not receive any other remuneration /conveyance charge or compensatory leave for the performance of that overtime work.

Initials of bill clerk/Cashier

( \_\_\_\_\_ )

Signature/DSC of Drawing and Disbursing Officer

Part C : For use in PAO

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 49**

[see para 2.24(19) of Subsidiary Instructions]

**e-Bill - for purchase through GeM**

Voucher Number		Unique Token Number	
<b>(A) DDO Details</b>			
1	Organisation Ministry/ Department	2	Organisation Type
3	Organisation Name	4	DDO Code
5	DDO Name	6	Login ID
7	Bill Number (authentication)	8	Bill Date
9	Attach digitally signed e-sanction and sanction number to be quoted	10	Attach digitally signed Provisional Receipts Certificate (PRC) and PRC reference number to be quoted
11	Attach digitally signed Consignee's Receipt and Acceptance Certificate (CRAC) and CRAC number to be quoted	12	In case digitally signed CRAC not issued, then attach auto generated unsigned CRAC and number to be quoted
13	Buyer's Name	14	Buyer's Address
15	Buyer's Mobile Number	16	Consignee's Name
17	Consignee's Address	18	Consignee's Mobile Number
19	Forms of Performance Security (Bank Guarantee/Cheque/DD/on live)	20	Amount of Performance Security
<b>(B) Claim Details</b>			
21	Contract/Supply Order Number	22	Vendor/ Supplier/ Contractor Name
23	Vendor/ Supplier/ Contractor Unique Code issued by PFMS	24	Vendor/ Supplier/ Contractor Unique Code generated by GeM
25	Vendor/ Supplier/ Contractor Address	26	Vendor/ Supplier/ Contractor mobile Number
27	Vendor/ Supplier/ Contractor Bank Account Number	28	IFSC Code
29	Attached digitally signed e-invoice Number	30	Type of Payment (Advance or Part or final)
31	Description of the item	32	Quantity of Supply of Goods/ Services delivered
33	Unit Price or Rate	34	Total Price
35	Add other charges ( if any)	36	Less Advance (if any)
37	Less- Deduction details (TDS/TCS/ LD/Demurrage/Penalty/recovery etc.)	38	Net Amount payable
39	Contract Value (Blocked Budget up to previous bill in PFMS) if any	40	Current Bill amount (gross)
41	Balance Block Budget	42	Remarks by DDO if any



<b>(C) Classification</b>					
43	Grant Number		44	Category	
45	Functional Head		46	Object Head	
<b>(D) Certificates</b>					
47	Certified that all the articles detailed in the vouchers attached to the bill have been accounted for in the Stock Register/Asset Register page Number (enter page number)		48	Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments (click OK for agreement in full or record reasons for partial agreement, if any)	
<b>(E) Budget and Payment Details</b>					
49	Appropriation in concerned Object head		50	Current bill amount	
51	Expenditure including this bill		52	Balance available after current bill	
53	Mother Sanction Number		54	Mother Sanction Date	
55	Financial Sanction/Revalidation Number (IFD)		56	Financial Sanction Date (IFD)	
57	Signature of DDO (DSC)				
<b>(F) PAOs Action (pre-check &amp; Payment)</b>					
58	Passed for payment of Rupees		59	Signature of PAO (DSC)	
60	Payment Advice Number		61	Payment Advice date	
62	Voucher Number		63	Voucher Date	
64	Remarks by PAO if any				
<b>(G) Banks Details</b>					
65	Acknowledgement number from Banks of receiving payment advice		66	Acknowledgement Date	
67	Transaction Status ( Failed/ Success)		68	Reasons for failed transaction	
69	UTR Number		70	UTR Date	

**R.P.R. 50**

[See para 2.2(6)(f) of Subsidiary Instructions]

**Bill for payment of Retirement Benefits**

- Provisional Pension
- Commuted Value of Pension
- DCRG
- Leave Encashment on retirement

**Column 1 to 12 for office purpose:**[ autofilled in e-claims.]

1.Bill/e-Bill No.	2. Bill/ e-Bill date	3.Bill amount Rs.	4.DDO Name & Code		5.Sanctioning Authority(PD) Name & Code	
6.Grant No	7.Category (V/C)	8.Head of Account	9. Object Head Description	10.Sanction/ e-Sanction ID No.	11.Sanction/ e-Sanction date	12. F.Y

**PART – A***(To be filled up by Sanction Maker for generating sanction)*

1. The following details are to be furnished:-

(i) Name of the Retiree/Deceased	(ii) Post at the time of retirement/ cessation of employment	(iii) Name of the Office at the time of retirement/cessation of employment	(iv)Pay level	(v)Pay
(vi)Mobile No.	(vii)E mail id	(viii)Bank Name	(ix)Bank A/c No	(x)Bank IFSC Code
(xi)Date of entering the Central Govt. Service	(xii)Description of the event (retirement/ resignation/death etc.,) and date thereof		(xiii) In case of death, details of legal heir	
	event	date	Name	Relation
(xiv) Nature of Retirement Benefit ((a) Provisional Pension (b) Commuted Value of Pension (c) DCRG (d) Leave Encashment on retirement)	(xv)Sanction /Authority No. (to be attached)	(xvi) Sanction Date	(xvii)Sanctioned amount in Rs.	(xviii)Sanctioned amount in words

PART – B (To be filled up by DDO for generating bill)

Retirement Benefits	Sanctioned amount in Rs.	Deduction, if any	Net Amount Payable in Rs.
((a) Provisional Pension (b) Commuted Value of Pension (c) DCRG (d) Leave Encashment on retirement)			

\*Certified that the amount claimed in this bill was not drawn before.

Pay Rs. ....Rupees (in words).....only as per details given above.

Bill Clerk

Station:

Date: Signature and Designation of D.D.O.

**Part C: FOR USE IN PAY AND ACCOUNTS OFFICE**

Passed for payment of Rs. ....(Rupees.....) to.....by Payment Advice No.....date.....

It is certified that :-

- (i) The name, amount of withdrawal have been checked with reference to the bill.
- (ii) The rate of retirement benefits as shown by DDO has been verified with the amounts actually withdrawn in the bill.
- (iii) Examined and entered the details of payment in the Service Book of the Retiree/Deceased.

PAO(signature/DSC)

Voucher No.....Date.....

Details of Payment Advice/Cheque:-

S.No.	Payment Advice /Cheque	Date	Amount Rs.

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R.51**

[See para 2.2(6)(g) of Subsidiary Instructions]

**Bill for withdrawal from Contingency Fund of India**

**Column 1 to 12 for office purpose:**[ autofilled in e-bill]

1.Bill/e-Bill No.	2. Bill/ e-Bill date	3.Bill amount Rs.	4.DDO Name & Code		5.Sanctioning Authority(PD) Name & Code	
6.Grant No	7.Category (V/C)	8.Head of Account	9. Object Head Description	10.Sanction/ e-Sanction ID No.	11.Sanction/ e-Sanction date	12. F.Y
13.Authority for drawing charge	14.Amount sanctioned	15.Name of the body				

**PART – A (To be filled up by DDO)**

Certified that (tick in the box wherever applicable)

- (i) Amount claimed in this bill was not drawn before.
- (ii) The previous withdrawal has been adjusted by issuance of necessary order.

Pay Rs.....(Rupees (in words)).....only to the claimant as stated above.

DDO (signature/DSC)

Date

**Part B (For use in PAO)**

Passed for Payment of Rs.....(Rupees .....only) to the claimant.

DH

AAO

PAO

**Details of payment:**

Payment Advice No.....issued to the bank on .....

(FOR USE IN PAY AND ACCOUNT OFFICE)  
(Post-check)

Admitted for Rs.....

Objected to Rs.....

Reason of objection.....

DH

AAO

PAO

**R.P.R. 52**

[ See para 2.38 of Subsidiary Instructions ]

**e-bill for Refund of Revenue(GST)**

**Voucher Number (to be generated):**

**Unique Token Number (to be generated):**

**(A) DDO Details:-**

1	Office Name	
2	Office Address	
3	Assessing Officer Name & Designation	
4	DDO Code	
5	DDO Name	
6	Bill Number	
7	Bill Date	

**(B) Refund details:-**

8	Refund Payment Advice Number (Form RFD - 05 to be attached)																		
9	Refund Payment Advice Date (Form RFD -05)																		
10	Refund Sanction/Rejection Order Number (Form RFD -06 to be attached)																		
11	Refund Sanction/Rejection Date (Form RFD -06)																		
12	GSTN/UIN/Temporary ID																		
13	Name of Assessee																		
14	Assessee's Mobile Number																		
15	Assessee's e-mail Address																		
16	Assessee's Bank Account Number																		
17	Bank IFSC																		
18	Nature / Description of refund																		
19	<b>Amount payable : (a) Tax Refund:-</b>																		
	<b>Integrated Tax</b>						<b>Central Tax</b>					<b>Cess</b>					<b>Grand Total</b>		
		T	I	P	F	O	Tot al	T	I	P	F	Tot al	T	I	P	F	O	Tot al	
1		2	3	4	5	6	7	8	9	10	11	13	14	15	16	17	18	19	(7+13+19)
Net																			

refund amount sanctioned																			
Interest on delayed refund																			
Total																			
<b>Total Amount:</b> -																			

**Note: - T=Tax, I=Interest, P=Penalty, F=Fee and O=Others**

20	Certified that this order of refund has been registered and noted against the original receipt in the departmental account under my initials and that refund of the same had not been ordered or made earlier, (click for OK)	
21	Remarks by DDO if any	
22	Signature of DDO (DSC)	

**(C) Classification:-**

Grant Number	Functional Head	Category	Amount

**(D) PAOs Action (Pre-check & payment):-**

23	Passed for payment of Rupees	
24	Signature of PAO (DSC)	
25	Payment Advice Number	
26	Payment Advice Date	
27	Acknowledgement Number from bank of receiving Payment Advice	
28	Acknowledgement Date	
29	Voucher Number	
30	Voucher Date	
31	Remarks by PAO, if any	
32	Transaction Status (Failed/Success)	
33	Reason for failed transaction	
34	UTR Number	
35	UTR Date	

**Note:-**

1. System should have provision for authentication, verification, water marking and digital signature.
2. System should also allow the users to add attributes, link meta data to image.
3. Digitally Signed attachments:-
  - a. Refund Payment Advice(RFD-05)
  - b. Refund Sanction/Rejection Order(RFD-06)

**R.P.R. 100**

(See para 2.2 (1)(c) of Subsidiary Instructions)

**Uniform Sanction Format**

F.No.  
Government of India  
Ministry of.....  
Department of.....  
Office of .....

Place.....,  
Dated:.....

To  
PAO  
Department of.....  
Ministry of .....

Sir,

Sanction of the Competent Authority is accorded/conveyed for release/payment of Rs.....  
.....(Rupees.....only) to Shri/Smt/Ms. ....(claimant).....on account  
of.....with reference to e-claim Reference No. ....dated.....for Rs.....

This is in continuation of the earlier release/payment vide sanction  
number.....dated..... This is to certify that the present sanction/expenditure is covered  
under MEP for the month of .....The necessary authorization may be issued in case the  
above release covered under TSA. (wherever applicable).

In case of advance, the government servant shall submit his/her adjustment claim as  
per the rules. In case of Festival Advance/HBA/Computer Advance/GPF advance, the same shall  
be recovered @.....p.m. from the salary for the month.....(wherever applicable).

The expenditure involved on this account would be debitable to the under mentioned  
Head of Account for the year .....under Demand-for-Grant No.....

Major Head	Sub-Major Head	Minor Head	Sub-head	Detailed Head	Object Head	OH- Description

This issues with the concurrence of the IFD, Department of .....Ministry of .....,  
vide their U.O./Diary/e-file No.....dated. (wherever applicable).

Yours faithfully,

(Name & Designation of the signing authority)  
PD Name and PD Code

Copy to: All concerned authorities including DDO.....)

\*\*\*\*\*END OF THE DOCUMENT\*\*\*\*\*