

Authoritative English text of this Department Notification No. dated as required under clause (3) of article 348 of the Constitution of India

The Government of Himachal Pradesh  
**“Finance Department”**  
(Treasuries, Accounts and Lotteries)

No. Fin(TR)A(3)11/2004-loose Dated Shimla-171009 the 23rd September, 2017

**NOTIFICATION**

In exercise of powers conferred by clause (2) of article 283 of the Constitution of India, the Governor of Himachal Pradesh is pleased to make the following rules, Namely:-  
Himachal Pradesh Treasury Rules 2017.

**CHAPTER – I**

**PRELIMINARY**

**1. Short title and commencement.**

1. These rules may be called the Himachal Pradesh Treasury Rules 2017.
2. They shall come into force from the date of their publication in the Rajpatra, Himachal Pradesh.

**2. Definitions:** In these rules, unless the context otherwise require:-,

- (a) **“Accountant General”** means the head of the office of Accounts and Entitlements and Audit representing the Comptroller and Auditor General of India, who keeps the accounts of the State or conducts audit of the accounts of the State on behalf of the Comptroller and Auditor General of India;
- (b) **“Administrative Department”** means the Administrative Department of the Government of Himachal Pradesh;
- (c) **“Bank”** means any office or branch of the banking department of the Reserve Bank of India, any branch of the State Bank of India including its subsidiary banks(s) as defined in section 2 of the State bank of India (Subsidiary Banks) Act, 1959, (38 of 1959) acting as an agent of the Reserve Bank of India or any other nationalized bank or other bank acting as an agent of the Reserve Bank of India or any other agency appointed by the Reserve Bank of India;
- (d) **“Cash”** includes legal tender, coins, currency and bank notes, cheques payable on demand, Reserve Bank or Government drafts and demand drafts,

Indian postal orders, revenue stamps and banker's cheques;

- (e) **“Comptroller and Auditor General”** means the Comptroller and Auditor General of India;
- (f) **“Constitution”** means the Constitution of India;
- (g) **“Collector”** or **“District Collector”** means the Chief Officer of the revenue administration of a district and includes any other officer for the time being authorized by the Government to discharge the duties of the Collector for the purpose of these rules;
- (h) **“Competent Authority”** means, the Governor or such other authority to which the power is delegated by or under these rules, Manual of Works, Account Codes and Financial Rules as applicable in the State of Himachal Pradesh or any other General or Special Orders issued by the Government from time to time;
- i) **“Consolidated Fund”** means the Consolidated Fund of the State maintained under article 266 of the Constitution of India;
- (j) **“Contingency Fund”** means the Contingency Fund of the State established under the Himachal Pradesh Contingency Fund Act, 1971 (Act no 9 of 1971) and maintained under clause (2) of article 267 of the Constitution of India;
- (k) **“Contingent Charges”** means and includes all incidental and other expenses which are incurred for the management of an office as an officer or for the technical working of a Department, other than those which are under specified rules for classification of expenditure fall under some other object of expenditure and as defined by the Finance Department from time to time;
- (l) **“Controlling Officer”** means the Head of the Department or any other officer entrusted by a Department with the responsibility of controlling the incurring of expenditure or the collection of revenue;
- (m) **“Cyber Treasury”** means a treasury to process online receipt of money;
- (n) **“Detailed Bill”** means a bill setting forth the details of either contingent or travelling allowance expenditure and is subject to countersignature by a Controlling Officer;
- (o) **“Drawing and Disbursing Officer”** means the Head of the Department, Head of Office and also any other officer designated by the Head of the Department, to draw bills, make payments and receive money on behalf of the State Government;

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- (p) **“Director”** means the Director of Treasuries, Accounts & Lotteries Department, the Government of Himachal Pradesh;
- (q) **“District Treasury Officer”** means officer in charge of the District Treasury;
- (r) **“e-Payment/ Electronic Payments/ Online Payments”** means payment of the taxes or any other amount due to the State Government using electronic funds transfer services of a Bank by instant debit to payee's account with a Bank and credit to the State Government Account and also includes payment through electronic mode against the bills raised in the Treasury; directly into the account of the beneficiary;
- (s) **“Finance Department”** means the Finance Department of the Government of Himachal Pradesh;
- (t) **“Finance Secretary”** means Secretary-in-charge of Finance Department, the Government of Himachal Pradesh;
- (u) **“Indian Audit and Accounts Department”** means the establishment of the Government of India and subordinate to Comptroller and Auditor General of India which conduct Audit of accounts and keeps accounts of the State Government;
- (v) **“Public Account”** means the Public Account of the State maintained under clause (2) of article 266 of the Constitution of India;
- (w) **“Pension Disbursement Authority”** means the concerned Bank or Treasury, as the case may be;
- (x) **“Treasury”** means a District Treasury or a Sub- Treasury established by the State Government;
- (y) **“Treasury Officer”** means the Treasury officer in-charge of the Treasury or Sub- Treasury;
- (z) **“Reserve Bank”** means the Reserve Bank of India established under the Reserve Bank of India Act, 1934;
- (aa) **“State Government”** means the Government of Himachal Pradesh; and
- (bb) The expressions **“Challan”, “Bill”, “Voucher”, “account”** wherever used in these rules will respectively have also the reference to **“e-Challan”, “e-Bill”** and **“e-voucher”, “e-account”** if any, being used in performing the functions of the Treasury and maintaining the accounts in the State Government of Himachal Pradesh.
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## **CHAPTER – II**

### **LOCATION OF MONEY STANDING IN THE CONSOLIDATED FUND, THE CONTINGENCY FUND AND THE PUBLIC ACCOUNTS OF THE STATE**

3. Subject to the provisions of sub-rule (3) of rule 7, money standing in the Consolidated Fund, the Contingency Fund and the Public Account, as the case may be, shall be kept in a Bank as specified in the Himachal Pradesh Financial Rules, 2009 . The accounts of the Government money received by a Bank shall be maintained as one general fund in the books by the Bank on behalf of the State and the deposits of such money in the Bank shall be governed by the terms and conditions of the agreement entered between the Governor and the Bank under section 21-A of the Reserve Bank of India Act, 1934 (Act 2 of 1934).

## **CHAPTER –III**

### **GENERAL SYSTEM OF CONTROL OVER TREASURY**

#### **(A) DISTRICT TREASURIES**

4. (1) Unless the Finance Department in consultation with the Accountant General (Accounts and Entitlement) in any special case, otherwise directs there shall be a Treasury in every district. The general procedure in the District Treasury shall be such as specified by the Finance department.
- (2) The Treasury shall be under the executive control of the District Treasury Officer but the overall administrative charge and supervision shall be of the Director. The District Treasury Officer shall be responsible for the proper observance of the procedures specified by or under these rules and for timely submission of all returns required from the Treasury by the Government or Finance Department or Director or the Accountant General (Accounts and Entitlement) . It shall be the duty of the District Treasury Officer to see that all the registers and records are maintained according to the rules and procedures specified by the Finance Department.
- (3) The duty of the verifying and certifying of the monthly cash balance, if any, in the Treasury in such manner as the Finance Department may, in consultation with the Accountant General may specify and that of submitting the monthly accounts of such balance in such form and after such verifications as the State Accountant General may require, shall be undertaken by the District Treasury Officer. The forms and

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returns from the Treasury shall be provided in Account Code-II or in the Himachal Pradesh Treasury Procedure. The Director may also specify returns to be submitted by the Treasuries, as he/she thinks necessary.

- (4) When a new District Treasury Officer is appointed to a District, he shall at once report his presence to the Director, Accountant General and the Bank.
- (5) No part of the responsibility for the proper management and working of Treasuries shall rest upon the Officers of any other Department.
- (6) The District Treasury Officer shall report immediately to the Accountant General (Accounts and Entitlement) through the Director, any serious irregularity in the Treasury, accounts, defalcation, loss of public money, Departmental Revenue and receipts, stamps, opium, stores or other property discovered in the Treasury, even though such loss has been made good by the person or the persons responsible for the same.

**(B) SUB-TREASURIES**

5. (1) A Sub- Treasury shall be under the general charge of the Treasury Officer but the overall supervision shall be of the District Treasury Officer.
- (2) The arrangement, procedure and administration for the proper functioning of the Sub-Treasuries established as per necessity of public business shall be such as specified by the Finance Department and if need be, in consultation with the Accountant General.
- (3) The daily accounts of receipts and payments of money at a Sub- Treasury shall be included in the accounts of District Treasury.

**(C) OFFICE OF THE ACCOUNTANT GENERAL**

6. The Accountant General may, with the consent of and subject to such conditions and limitations, as may be specified by the Comptroller and Auditor General of India or the Government, perform all or any of the specified duties of a Treasury Officer in respect of claims against the Government that may fall due for disbursement and money that may be tendered for credit to the Consolidated Fund and the Public Account of the State.

## CHAPTER –IV

### **PAYMENT OF REVENUES OR PUBLIC MONEY RAISED OR RECEIVED BY THE STATE GOVERNMENT INTO THE CONSOLIDATED FUND AND OTHER PUBLIC MONEY INTO THE PUBLIC ACCOUNT**

7. (1) Payment of the Government money shall be paid in the Bank by net banking / e-receipt facility or through cash.
- (2) Save as hereinafter provided in this chapter, all money received by or tendered to the authorized Government servants on account of revenues of the Government or public money raised or received by the State Government shall, without undue delay be paid in full into the Bank and shall be included in the Consolidated Fund or Public Account of the State. Money received as aforesaid shall not be appropriated to meet the departmental expenditure or otherwise be kept apart from the Consolidated Fund or Public Account. No department of the Government shall in any case be allowed to keep money out of the Consolidated Fund or Public Account, except with the express approval of the Finance Department.
- (3) Notwithstanding anything contained in sub-rule (2), direct appropriation of departmental receipts for departmental expenditure is authorized by the Government in the following cases:-
- (a) in the case of money received on account of the service of summons, diet money of witness and similar purposes in Civil, Revenue and Criminal cases;
  - (b) in the case of deposits received at a Civil Court and utilized by the Court to meet claims or refunds of such deposits;
  - (c) in the case of fees received by the Government servants appointed as the Notaries Public under Notaries Act, 1952, (Act No. 53 of 1952) to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public;
  - (d) in the case of the Public Works Department to permit the use under departmental regulations of cash receipts temporarily for current works expenditure or in very exceptional cases, for disbursement of pay and travelling allowance charges, where this course has been authorized by the Accountant General to prevent any abnormal delay in the payment;
  - (e) in the case of cash received by the Forest Department and utilized in meeting immediate local expenditure;

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- (f) in the case of money received from students on account of lost library books and utilised for the purchase of other books of the library;
  - (g) for the replacement of apparatus damaged by students under training, out of their caution money and;
  - (h) in the case of remittances received from local bodies and other institutions entitled to purchase stationery against cash payments, which are to be returned to them by the State stationery office as being too late for supplies being made within a financial year:-

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawals from the Consolidated Fund or the Public Account of the State.

8. All money received by or deposited with a Government Servant in his official capacity, other than revenues of public money raised or received by the State Government, shall be paid into the Public Account of the State.
9. (1) A Government servant may not, except with the special permission of the Government, deposit money in a bank, withdraw from the Consolidated Fund or Contingency Fund or Public Account of the State, as the case may be, under the provisions of Chapter VI of these rules.  
(2) The Secretary to the Governor may open an account in a bank for the deposit of funds under the personal control of the Governor, with the permission of the Governor.
10. The Government servants or other authorized collecting agencies in receiving money on behalf of the State, granting receipts of such money and paying them into the Consolidated Fund or the Public Account of the State and the Treasury and the bank in receiving money and granting receipts on this account shall follow the provisions of these rules and the Himachal Pradesh Financial Rules, 2009 or such procedures as may be specified by the Finance Department.

**CHAPTER –V**  
**CUSTODY OF MONEY RELATING TO OR STANDING IN THE**  
**CONSOLIDATED FUND, THE CONTINGENCY FUND AND THE**  
**PUBLIC ACCOUNT**

11. (1) The procedure for the safe custody of money in the hands of the Government servant, shall be such as may be specified by the Finance Department in consultation with the Accountant General.
- (2) The Bank shall be responsible for the safe custody of the Government money deposited in the Bank.

**CHAPTER –VI**  
**WITHDRAWAL OF MONEY FROM THE CONSOLIDATED FUND AND THE**  
**PUBLIC ACCOUNT**

12. Withdrawal with its cognate expressions refers to the withdrawal of funds from the Consolidated fund or the Contingency Fund or the Public Account, as the case may be for disbursement for or on behalf of the Government.
13. Unless the Finance Department in consultation with the Accountant General otherwise directs, in no case, money may be withdrawn from the Consolidated Fund or the Public Account as the case may be, without written permission of the District Treasury Officer/Treasury Officer or of an officer of the Indian Audit and Accounts Department, authorised in this behalf by the Accountant General as provided in rule 6 of these rules.
14. (1) Subject to the provisions of this chapter, a District Treasury Officer or a Treasury Officer may permit withdrawals for all or any of the purposes, namely:-
- a. to pay sums due from the Government to the Drawing and Disbursing Officer;
  - b. to provide the Drawing and Disbursing Officer with funds for meeting claims, already lodged with the Drawing and Disbursing Officer or is likely to be presented against the Government in the immediate future by other Government servants or private parties;
  - c. to enable the Drawing and Disbursing Officer to supply funds to another Government servant out of which similar claims are to be met;
  - d. to pay directly from the Bank, sums due by the Government to a private party; and



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- e. in case of a Government officer or authority empowered to make investments of money standing in the Consolidated or Contingency Fund or the Public Account as the case may be, for the purpose of such investments.
- (2) Unless expressly authorized by the Finance Department, a District Treasury Officer/ Treasury Officer shall not permit withdrawal for any purpose not specified in sub-rule (1) of this rule.
15. The District Treasury Officer/ Treasury Officer shall not permit withdrawal to a person for any purpose, unless the claim for withdrawal is presented by such person in such form and has been satisfactorily scrutinized by the District Treasury Officer/ Treasury Officer in such manner as is specified in these rules or as the Finance Department may specify. The District Treasury Officer/Treasury Officer shall be responsible to ensure the validity of the claim under relevant rules and instructions.
16. The District Treasury Officer/Treasury Officer shall have no general authority to make payment on demand presented at the Treasury and his authority shall be limited to making of payment authorized by or under these rules or as specified by the Finance Department and if need be by the Accountant General. If a demand of any kind is presented at a Treasury for payment which is not authorized by or under these rules, the District Treasury Officer/ Treasury Officer shall decline to make payment for want of authority. A District Treasury Officer/Treasury Officer shall have no authority to act under a general order of the Government unless there is an express order from the Finance Department to make such a payment.
17. The District Treasury Officer/Treasury Officer shall not honor a claim, which he/she considers to be disputable and he shall require the claimant, to refer it to the Finance Department or Accountant General or the Head of the Department or more than one of these authorities, as the case may be, through the Controlling Officer for clarification.
18. Except as provided in rule 16 of these rules, a payment shall, unless the Government by general or special order otherwise directs, be made in the district in which the claim arises. In case of doubt as to the district in which the particular claim has arisen, the decision of the Finance Department shall be final.
19. The pension(s) payable in India may be paid through authorized bank branches.
20. Entitlement of the Government officials shall be worked out/ determined by the Head of Department or Head of Office or DDO or the Accountant General.
21. No withdrawal shall be permitted on a claim for the first of any series of payments in
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a district in respect of pay or allowances to a Government servant other than a person newly appointed to a Government service, unless the claim is supported by a last pay certificate in such form as may be specified by the Government.

22. The District Treasury Officer/Treasury Officer shall be responsible to the Government or Accountant General for acceptance of the validity of a claim against which he/she has permitted withdrawal and the payees has actually received the sum withdrawn.
23. The District Treasury Officer/Treasury Officer shall obtain sufficient information regarding the nature of each payment he is making and shall not accept a claim which does not formally contain such sufficient information, after recording reasons for non-acceptance.
24. All payments of the amount as specified by the Finance Department from time to time, pertaining to salary, pension and contingent charges, contracts or for purchase/ procurement of goods/ services shall be made electronically through Electronic Clearing System/National Electronic Fund Transfer/ Real Time Gross Settlement to the contractor/ supplier/ individual concerned.
25. A Government servant who is authorised by the Competent Authority to draw cheques or sign bills shall send a specimen of his signature to the District Treasury Officer/Treasury Officer or the Bank, as the case may be, along with orders of the competent authority detailing Head of Accounts for which the Government servant is authorized to transact.

Note: - Specimen signatures, duly attested by another Drawing and Disbursing Officer whose specimen signatures are available with the concerned Treasury, when forwarded on a sheet of paper other than the forwarding letter shall be duly attested by the Officer signing the forwarding letter.

## **CHAPTER-VII**

### **RESPONSIBILITY FOR MONEY WITHDRAWN**

26. If a District Treasury Officer/Treasury Officer receives an intimation from the Accountant General or the Director that money have been incorrectly withdrawn and that a certain sum should be recovered from a Drawing and Disbursing Officer, he shall affect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order and the

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Drawing and Disbursing Officer shall without delay pay the sum in such manner as the Accountant General may direct.

27. (1) Subject to the provision of these rules, the procedure to be followed by a Government servant for the disposal of money withdrawn from the Consolidated Fund or the Public Account, as the case may be for expenditure, shall be made in accordance with the Himachal Pradesh Financial Rules, 2009 or such procedures as may be specified by the Finance Department in consultation with the Accountant General, if required.
- (2) A Government servant to whom funds are made available for expenditure shall be responsible for such funds until an account of these funds has been rendered to the satisfaction of the Accountant General and shall ensure that payments are made to the persons entitled to receive them.
- (3) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, the same shall be decided by the Government.

## **CHAPTER VIII**

### **INTER GOVERNMENT TRANSACTIONS**

28. (1) Save as otherwise provided in this chapter, no transactions of the State with another Government shall be adjusted against the balance of the State, except in accordance with such directions as may be specified by the Controller General of Accounts of the Government of India with the approval of the Comptroller and Auditor General of India, to regulate the procedure for the accounting of transactions between the different Governments.
- (2) Money presented within the jurisdiction of another Government for credit to the Consolidated Fund or the Public Account as the case may be, or a payment made by another Government as a withdrawal affecting the balance of the State shall not be credited or debited to the account of the State, except under express authority of the Accountant General or any other Accounting Officer authorised in this behalf by the Comptroller and Auditor General of India.
- (3) All adjustments against balance of the State by debit or credit to another Government shall be made through the Central Accounts Section of Reserve Bank of India on the advice of Accountant General.
29. Where such a course is authorized as a consequence of a delegation of functions made under clause (1) of article 258 of the Constitution of India, the Treasury Officer

may receive or authorize the Bank to receive money tendered on behalf of the Central Government and may make or authorize the Bank to make disbursements on behalf of the Central Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Central Government shall be adjusted, as far as practicable, directly against the balance of the Central Government held by the Bank but where such transactions are temporarily taken into account against the balance of the Consolidated Fund or the Public Account of the State, as the case may be, The Accountant-General will, on receipt of intimation from the Treasury, make requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Reserve Bank of India, against the balances in the Consolidated Fund or the Public Account of India held by the Bank.

30. (1) The Treasury Officer may, subject to any general or specific directions of the Government in this behalf, receive or authorize the Bank to receive money tendered on behalf of another State and may, if so required by the Accountant General, make or authorize payments of any claim against the other State. The necessary credits or debits in respect of such receipts and payments against the balance of the State concerned shall be made by the Accountant General through the Central Accounts Section of the Reserve Bank of India but until such adjustments are made, the credits and debits shall be entered in the Consolidated or the Public Account, as the case may be, of the State.
- (2) Money paid or received in the office of the State Accountant General on behalf of another State or book entries made in the office of the Accountant General affecting the accounts of another State, shall likewise be adjusted by the Accountant General through the Central Accounts Section of the Reserve Bank of India against the balance of the State concerned.

## **CHAPTER-IX**

### **SUPPLEMENTAL**

31. Nothing in these rules shall have effect so as to impede or prejudice the exercise by the Comptroller and the Auditor General of the powers vested in him by or under the Constitution and Accounting Rules, 1992 to make rules or to give directions regarding the submission to the Indian Audit and the Accounts Department of the accounts kept in the Treasuries or in Departmental Offices, and to be accompanied by such vouchers for their support as the Comptroller and Auditor General may require

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- for the purpose of audit or for the purpose of keeping accounts for which he is responsible.
32. The detailed procedure for the implementation of these rules shall be as prescribed by the Finance Department in consultation with the Accountant General (Accounts and Entitlement) and Accountant General (Audit) wherever required.
33. Where any doubt arises as to the interpretation of any provision of these rules, it shall be referred to the Finance Department whose decision therein shall be final on the subject.
34. If any difficulty arises in giving effect the provisions of these rules, the State Government may by order subject to such restrictions and conditions, if any as it may deem fit to impose or dispense with remove the difficulty.
35. (1) The Himachal Pradesh Treasury Rules, 2007 are hereby repealed:
- (2) Notwithstanding such repeal, anything done or any action taken under the rules so repealed shall be deemed to have been done or taken under the corresponding provisions of these rules.

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**DETAILED TREASURY PROCEDURE****CHAPTER- I****SYSTEM OF GOVERNMENT ACCOUNTS AND OFFICERS AUTHORIZED  
FOR GOVERNMENT TRANSACTIONS**

1. A statement of estimates of Receipts and Expenditure of the State for each financial year shall be laid before the State Legislature. These estimates are called the Annual Financial Statement or popularly known as the budget. The estimates of expenditure show charged and voted items of expenditure separately and distinguish expenditure on revenue account from other expenditure. The estimates are prepared on the standard Heads of Accounts.

The Government of India has specified specific codes for all the levels of the Heads of Accounts from 01-04-1987. Up to minor head level, the codes are decided by the Government of India and the State Government specifies codes for the sub-head, detailed heads and standard objects of expenditure. The new code shall be intimated by Finance Department to the Directorate, Treasuries, Accounts and Lotteries, who shall get these incorporated in the online system. All expenditure from state exchequer and receipt into it shall be as per specified Heads of Accounts.

2. The Heads of Accounts fully classify the Receipts and Expenditures made by the Government. Each Head of Account has at least five-tier structure.
3. (a) Major Head-A 4 digit code has been allotted to the Major Head, the first digit showing the category of the Major Head as given below:-
- Revenue Receipts (First digit = '0' or '1')
  - Revenue Expenditure (First digit = '2' or '3')
  - Capital Receipt (=4000)
  - Capital Expenditure (First digit = '4' or '5')
  - Loans (First digit) = '6' or '7')
  - Contingency Fund (=8000)
  - Public Account (First digit = '8')
- (b) Sub-Major Head- A 2-digit code has been allotted for Sub Major Head the code starting from '01' under each Major Head. When no Sub-Major Head exists, it is allotted '00'.

- (c) Minor Heads- These have been allotted a 3 digit code, the codes starting '001' to '999' and few codes '800' have been reserved for certain standard Minor Heads.
- (d) Sub-Head- A two digit code has been allotted. The Sub-Head classification denotes and identifies the scheme undertaken in the pursuance of a program. If the programme does not have any scheme, it may represent non-developmental expenditure of an administrative nature.
- (e) Standard Object of Expenditure- A two digit code has been allotted, representing the standard object on which expenditure is incurred (e.g. salary , wages, TA, MR etc.)

Plan - Expenditure accounted for in the plan whereas Non Plan- Expenditures is not accounted for in the plan.

Voted- Expenditures: voted by the Assembly/Legislature.

Charged- Expenditures: not voted in the Assembly.

4. All Government transactions (Receipts and Payments) shall be debited or credited under a particular head of account. The transactions pertaining to a department are undertaken against the allocation made in the budget under a corresponding Head of Account in eBudget and eVitrans. Each DDO shall be affiliated with a particular Treasury and branch of authorized nationalized banks and all receipts and payments are handled by it. However, The government may authorize the RBI to handle payments and receipts directly without intervention of agency banks.
5. Every department is allotted a particular grant under which all the schemes are classified for transactions. Grants voted by the assembly bear the number allotted by the Finance Department. This two digit number acts as grant code in the accounting system. Grants are controlled by the Administrative Department/HODs. The HODs further allocate the allotted budget to the DDO's for expenditure in that financial year through eVitrans only.  
The DDOs are located at different places in the State. The HOD is competent to declare any Gazetted Officer as DDO.
6. A DDO is a Government Servant who has been declared as such by the HOD or any other competent authority.

While declaring DDO the following points shall be kept in view:

- (a) Powers are being delegated by the competent authority.
- (b) Details of heads of account which are to be operated by the DDO are mentioned

in the request letter.

(c) DDO shall be attached to one Treasury only.

If at any time an Officer other than the Departmental Officer is required to incur expenditure relating to departmental grant then it is mandatory for the Head of Departments to declare him DDO giving full details of Head of Accounts to be operated by the DDO.

7. The powers of declaring a Government Servant as DDO may be exercised where deemed necessary by the Administrative Department provided only Class-I or II officers under their administrative control and in the case of Education Department, the Head Masters and Block Education Officers are declared as DDO.
8. The Treasury shall conduct Government transactions with the DDO only under the major heads assigned, authorized by the HOD. The transactions shall begin only after the assignment of DDO Code Number by the Director Treasuries, Accounts and Lotteries Department and registration of the same with Accountant General Himachal Pradesh AG(A&E)HP. In cases where DDOs are authorized for transactions by a competent authority for additional Heads of Accounts, listing with AG(A&E)HP and Director Treasuries, Accounts and Lotteries is mandatory for these additional Heads of Accounts.
9. Head of an Office (synonymous with DDO) may authorize any gazetted Government Servant serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the Treasury. This shall not, however, relieve the Head of Office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment. It does not tantamount to further delegation of powers and therefore the so authorized Officer cannot exercise the powers vested in the Head of the Office/ DDO. He is authorized only to sign the bills for presentation at the Treasury. Such authorization shall not be limited to the periods the Head of the Office remains absent on leave or on tour but shall remain effective till withdrawal or modification by a subsequent order.
10. In the absence of regular incumbent, another Gazetted Officer can be asked by the competent authority, i.e. Administrative Department/HOD to hold additional charge of the post to act as DDO/ Controlling Officer and exercise powers of DDO/ Controlling Officer as the case may be.



**11.** In the case of Subordinate Civil and Sessions Courts, District and Sessions Judges and Senior Subordinate Judges are authorized to delegate the powers of signing bills etc., on their behalf during vacation, to Duty Magistrates, who are under the control of District Magistrate. This shall not, however, relieve them in any way of their responsibility for the accuracy of the bills etc. signed on their behalf or for the disposal of any money received in payment.

**12. TRANSFER OF CHARGE**

Each transfer of charge of a gazetted Government Servant shall be reported on the same day to the HOD or other controlling authority concerned, DTO/ TO and the manager of the concerned branch of the bank on the form as specified below.

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## प्रभार हस्तांतरण प्रमाण पत्र

(नियम ..... हिमाचल प्रदेश कोष नियमावली)

प्रमाणित किया जाता है कि हमने इस दिन पूर्वाह्न/अपराह्न ..... कार्यालय का प्रभार क्रमानुसार दे दिया है तथा ग्रहण कर लिया है।

भारमुक्त अधिकारी के हस्ताक्षर  
अधिकारी का पूरा नाम

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पदनाम.....

भारग्राही अधिकारी के हस्ताक्षर  
अधिकारी का पूरा नाम

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पदनाम.....

स्थान: .....

तिथि .....

उस राशि व अन्य बकायों का ज्ञापन, जिनका उत्तरदायित्व कार्यभार ग्रहण करने वाले अधिकारी द्वारा स्वीकार किया गया है।

मूल्य वर्ग (Denomination)

संख्या

मूल्य

कुल मूल्य

भारमुक्त अधिकारी

भारग्राही अधिकारी

स्थान: .....

तिथि .....

T.R.-1

***CERTIFICATE OF TRANSFER OF CHARGE***

Certified that we have on the fore/after noon of this day respectively made over/ and received charge of the office of the \_\_\_\_\_

(Name in Block Letters)  
Signature of Relieved Officer

Designation

(Name in Block Letters)  
Signature of Relieving Officer

Station : \_\_\_\_\_

Date : \_\_\_\_\_

Designation

Memo of balance of cash etc. for which responsibility is accepted by the officer receiving charge Treasury balances.

Denomination	Count	Amount	Total Amount
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Station Officer : \_\_\_\_\_

Relieved Officer

Relieving

Date : \_\_\_\_\_

**CHAPTER- II**  
**GENERAL SYSTEM OF CONTROL OVER TREASURY**

13. The Treasuries, Accounts and Lotteries Department is under the overall control of Finance Secretary, who is the Administrative Head of Finance Department. The Director, Treasuries, Accounts and Lotteries is the HOD and exercises control over all matters connected with personnel management, administration, etc. in the Department of Treasuries, Accounts and Lotteries.

**(A) RESPONSIBILITIES OF THE DIRECTOR**

14. The Director, Treasuries, Accounts and Lotteries Department, who is responsible for the overall supervision, may satisfy himself by a periodical examination of the Treasuries, at least once in every year through Additional Director, Joint Director, Deputy Directors or any other officer of Treasuries deputed by him.
- (a) That the actual stock of valuables, stamps and opium is kept under joint lock and key, and tallies with the book balances.
  - (b) That the various registers and Treasury balances are verified once in a month or at such frequency as required under rules in force by the office-in-charge of the Treasury besides verifying the registers and physical balances satisfies himself or through Additional/ Joint Director or Deputy Directors or any other Officer of Treasuries deputed by him during their tours; and
  - (c) That the instructions of the government are implemented in letter and spirit.
15. The Director, Treasuries Accounts and Lotteries Department may either himself or through Additional / Joint/ Deputy Directors or any Officer of the Treasuries conduct checks at least once a year to ensure that the deposit registers are kept/maintained in e Format according to specified rules and that all necessary entries are made.
16. Transfer of charge, every time, shall be reported to the Director Treasuries, Accounts and Lotteries and bank branch on the same day.

**(B) ROLE AND RESPONSIBILITIES OF THE DISTRICT TREASURY OFFICER AND TREASURY OFFICER**

17. The responsibility for the proper management and working of the District Treasury rests entirely with the DTO acting (under the orders of the Finance Secretary), as the Administrative Secretary for the Treasuries, Accounts and Lotteries Department. During the short absence of the DTO on casual leave or duty outside the

headquarters, the TO of the district treasury or of any sub-treasury in the district shall hold charge of the District Treasury, as a temporary measure.

Save as provided in the rule above, charge of the Treasury Office Kaza and Pangi can be given to the Superintendent/Senior Assistant of the Treasury. In case of Treasury in Delhi, during the absence of TO the charge can be given to a Clerk or Assistant.

18. No Treasury shall remain under an Officer other than TO save as provided under these rules.
19. The DTO/TOs or IAS/ HPAS Officers, who are under training, may be attached to a Treasury for training only. They shall, however, not be given independent charge of any Treasury.

**Treasury Officers:**

20. The DTO/ TO is responsible for the regular and timely observance of all specified Treasury rules relating to receipt, custody and payment of money and preparation and punctual submission of accounts and strict adherence to the duties of the Treasury work. He shall also be accountable to the Finance Secretary (as the Administrative Secretary) for the conduct of subordinate Treasury officials. The DTOs shall accordingly attend to all objections and orders communicated to him or to the TOs (under him) through him by the AG(A&E)HP / AG(Audit)HP or Finance Department or by departmental Officers by letter, audit memoranda or periodical objection statements; and return the objection statements or audit memoranda within a month or send letters explaining the causes of delay. Any failure on the part of TOs in relation to Treasury work shall be reported by the DTO to the Finance Secretary/ Director Treasuries, Accounts and Lotteries Department. It shall be the responsibility of the Treasury to examine bills/ claims with reference to rules under which these are preferred. DTO/TO shall ensure the validity of claims preferred with reference to such rules/ instructions.
21. The DTO/ TO and the DDO shall be held personally responsible for all sums of money disbursed by him in public capacity without authority. For the custody of the valuables, stamps and opium, he is jointly responsible with the Treasurer.
22. The DTO shall send, under his signature or with his approval, all replies to important communications addressed to him or TO through him to the AG(A&E)HP / AG(Audit) HP, Finance Department or any other authority.
23. The DTO/ TO shall be required to see that the instructions issued by the Finance Department and Audit Office are adhered to strictly and immediate notice is taken of

embezzlement, if any, and reported to the Finance Department and AG(A&E)HP / AG(Audit)HP. This notice shall be supplemented as soon as possible, afterwards, by a detailed report after personal inquiry into the case.

24. The DTO/ TO shall be responsible to the Government for the due accounting of all money received and disbursed and for the safe custody of valuables , stamps, opium, securities and other Government property.

#### **ROLES AND RESPONSIBILITIES OF OFFICIALS AT DISTRICT TREASURIES**

25. Payments of all kinds to various DDOs listed in the District Treasury shall be authorized by DTO and the TO. The DDOs listed in the Treasury shall be distributed amongst DTO and TO in such a way that no inconvenience is caused to the DDOs. Formal written orders for distributing different DDOs amongst DTO and TO shall be issued by the DTO.

Other work may be distributed in the following manner:

#### **26. District Treasury Officer**

- (a) General supervision and control of Treasury including establishment and its correspondence.
- (b) Attending of all the meetings to be held at the District/ State level.
- (c) Monitoring the preparation of 1st and 2nd lists of payments and Cash Accounts and their submission to the Audit Office.
- (d) Double Lock work.
- (e) Writing of Annual Confidential Reports of the staff.
- (f) General correspondence with the Audit Office and the Finance Department.
- (g) Letter of Credit system of payments.
- (h) Responsibilities of proper running of application Softwares.
- (i) Deputation of officials as and when required to Treasuries/ Sub- Treasuries under jurisdiction.
- (j) Authorization of salary, pension and other payment files in District treasuries as per verification by the superintendent.
- (k) Sending/uploading payment files in District Treasuries/ e-kuber.
- (l) Monitoring of NPS.
- (m) Any other work as directed by the higher authorities or not listed herein.

**27. Treasury Officers**

- (a) Handling of all kinds of pension /NPS payments and correspondence relating thereto.
- (b) Authorization of online withdrawal requests and cases of NPS subscribers.
- (c) Work and correspondence relating to receipts and accounting thereof.
- (d) Preparing Deposit refunds and receipts.
- (e) Maintaining Personal Ledger Accounts- receipt and payments.
- (f) General supervision of Treasury and all other duties entrusted to the TO in the absence of DTO or otherwise.
- (g) Prepare all other correspondence except the correspondence with the Audit Office and the Finance Department.
- (h) In case of pensions, PLA and deposits, all correspondence shall be routed through TO but issued only with signature/approval of the DTO. Rest of the correspondence has to be put up directly to DTO.
- (i) Any other work assigned by the DTO.

**28. District Treasurers/Senior Assistants**

- (a) Conduct double lock stamps transactions and maintenance of all other double lock registers.
- (b) Direct sale of non-judicial and court fee stamps more than rupees (₹) 20,000.
- (c) Preparation of monthly plus and minus Memoranda of stamps.
- (d) Preparation of indents of stamps to be submitted to the Director Treasuries, Accounts and Lotteries.
- (e) Issue of receipt and cheque books.
- (f) Ensure correspondence of Treasurer section.
- (g) Data entry of double lock balances as required in computerized system, generation of reports and maintenance of records.
- (h) Any other work assigned by the DTO.

**29. (1) Sub-Treasurer/ Assistant Treasurer/Clerk**

- (a) Consolidation of plus and minus Memoranda of stamps of sub-Treasuries and keeping a watch over their timely receipt in District Treasury.

- (b) Maintenance of record of Treasurer Section.
  - (c) Assistance to the District Treasurer in the disposal of dak.
  - (d) Completion of indent register of stamps.
  - (e) Other miscellaneous work in computerized system etc.
- (2) These lists are not all inclusive and the DTO may distribute work not listed here as per his discretion as the DTO is responsible for proper management and working of the District Treasury. The DTO/ TO shall distribute work of District Treasury or Treasury amongst all Senior Assistant, and Clerks by making formal orders. Temporary distribution shall also be formalized by written orders.
- 30. Superintendent**
- (a) Examination of all the changes intimated in the change report submitted by the DDO for the monthly salary of employees and thereafter present all change reports along with his comments to the DTO before the verification of salary bill.
  - (b) Similarly, in e-Pension he shall be responsible for verification of revisions/changes made during the month by the Pension Assistant.
  - (c) Scrutiny of CSRF forms and withdrawal cases of NPS subscribers.
  - (d) In case, where there are two Superintendents posted at District Treasury, work distribution between both the Superintendents shall be done by the DTO.
  - (e) Checking of pension arrears due to pensioners on account of pension revision.
  - (f) Any other function can be assigned by the DTO as and when required.
- 31. ROLES AND RESPONSIBILITIES OF OFFICIALS AT SUB TREASURIES**
- (1) The TO / Superintendent shall be ordinarily in-charge of the Sub- Treasury and whenever he is away, whether on tour or otherwise, Superintendent/Senior Assistant of the same Sub-Treasury/ Superintendent of District Treasury or any Senior Assistant or District Treasurer in this order, as the case may be, shall hold the charge of a Sub Treasury.
  - (2) Superintendent or Senior Assistant may also hold permanent charge of a Sub-Treasury.
- 32. Sub-Treasury Officials:** The Sub-Treasury is divided into two Departments, that is :
- (1) that of the cash, stamps, opium (if any), under the charge of the Treasurer.
  - (2) that of accounts under charge of a Sr. Assistant. These two departments shall, as far as
-



possible, be in different rooms.

Payments of all kinds to various DDOs listed in the Sub Treasury shall be authorized by the TO. In the absence of the TO, Superintendent or Senior Assistant may be in charge. Other work may be distributed in the following manner:

**33. Treasury Officer**

- (a) General supervision and control of the the Sub-Treasury including establishment and its correspondence.
- (b) Letter of credit system of payments.
- (c) Responsibilities of proper running of application softwares including for transfer of data to the District Treasuries.
- (d) Handling of all kinds of pension payments and correspondence relating thereto including life certificate of pensioners.
- (e) Preparing receipt challans and correspondence relating to receipts.
- (f) Preparing deposit refunds and receipts.
- (g) Maintaining Personal Ledger Accounts-receipt and payments.
- (h) Passing of stamp challan.
- (i) Authorization of salary, pension and other payment files in Sub Treasuries as per verification by the Superintendent/Assistant/Clerk.
- (j) Handling all pension / NPS payments and correspondence.
- (k) Attending meetings at Sub Division, District treasuries and HQ etc.
- (l) Annual verification of Pensioners.
- (m) Any other work as directed by the higher authority.

**34. Senior Assistant /Sub-Treasurer/Clerk**

- (a) Support TO in day to day running of Sub- Treasury.
- (b) Consolidation of plus and minus memoranda of stamps of Sub- Treasuries and keeping a watch over their timely submission to the District Treasury.
- (c) Maintenance of record of the Treasurer section.
- (d) Assistance to the TO in the disposal of dak.
- (e) Completion of indent register of stamps.

- (f) Other miscellaneous work in computerized system etc.

**35. Superintendent at Sub- Treasury**

- (a) Examination of all the changes intimated in the change report submitted by the DDO for the monthly salary of employees and thereafter present all changes reported along with his comments to the TO before the verification of the salary bill.
- (b) Passing of bills as and when required and assigned by the TO, presented in the Treasury.
- (c) Scrutiny of CSRF 1 and withdrawal cases of NPS subscribers.
- (d) Sending/uploading payment files in Sub Treasuries.

**Note:-** In treasuries where post of superintendent does not exist the duties mentioned above shall be performed by senior assistant of that treasury.

- 36.** This distribution of work shall not be watertight but TO shall be at liberty to assign duty to the staff as per the situation arises in the Sub-Treasury.
- 37.** Whenever the charge of Treasury is transferred, the balance of double lock shall be formally made over by the relieved, to the relieving officer and report be sent to DTO and Director Treasuries, Accounts and Lotteries for information.

**(C) TRANSFER OF CHARGE OF TREASURIES**

- 38.** The charge report of relinquishing and taking over of charge of District Treasuries, Capital Treasury and Treasuries at Delhi, Killar and Kaza shall invariably be sent to the Director and concerned bank branch on the same day. This charge report on transfer of DTO shall also include the balances of the each item in the strong room of the Treasury.
- 39. TREASURY WORKING HOURS:**

Treasury shall remain open from 10 am to 5 pm, however, Treasury transaction hours shall be from 10 am to 3 pm keeping in view the revised banking hours i.e NEFT till 4 pm, with half an hour lunch break between 1:30 to 2 pm. Further, the stamps shall preferably be issued between 2 pm to 3 pm.

**(D) RELATIONS WITH THE ACCOUNTANT GENERAL**

- 40.** The AG(A&E)HP / AG(Audit)HP may direct his communications regarding Treasury accounts and procedure to the DTO.

41. The inspection of District Treasuries and Sub-Treasuries by the officers of the AG(A&E)HP / AG(Audit)HP Office shall be as per the instructions or as directed by AG(A&E)HP / AG(Audit)HP. The primary objective of the inspection of Treasuries by the Officers of the Audit Department is to assist the finance authorities, and not to relieve them of their responsibility in the matter of frequent checks and supervisions. The audit inspection is not a local audit of Treasury accounts and shall not, therefore, extend to the detailed examination of each and every item of receipt and disbursement. In fact, the intention is to ensure the complete observance of the rules specified by the competent authority in the matter of financial transactions. It is to be seen whether the procedure observed at the Treasuries meets all the requirements of audit, that the accounts are properly maintained and that the orders in force regarding the custody and handling of treasure, stamp, valuables etc. are observed. The Inspecting Officer from the Audit Department shall not be required to verify by actual count the balance of valuables, stamps and opium etc. duty of which devolves upon the Treasuries, Accounts and Lotteries Department.

#### (E) INSPECTION

42. The objective of inspection shall be to ensure that the work is being conducted in accordance with the rules, instructions and order of the Government and also that accounts and records are properly maintained. It shall, in addition, ensure that accounting and other working procedures laid down by the Government are actually observed in Treasuries. Inspection shall also be used as an opportunity to understand problems and limitations of the staff and to inculcate in them a high sense of duty and responsibility.
- (a) The inspection of Treasuries shall be carried out by the officers of the Treasuries. As a special case, the District Collector may also inspect the Treasuries.
  - (b) Special inspection may be carried out by the District Collector, in consultation with the Finance Department as and when required.
  - (c) Zonal Deputy Director (Inspection) shall make a systematic inspection of each District Treasury and Sub- Treasury once a year. And in no case more than 18 months shall elapse between two inspections or as may be required by the Director, Treasuries, Accounts and Lotteries. Inspection shall be in accordance with the instructions issued by the Finance Department from time to time. Indicative check list is at **Annexure-I**.

- (d) The DTO shall inspect every Sub-Treasury within the district once a year or as frequently as may be required by the Director Treasuries, Accounts and Lotteries. Inspection of the DTO shall also be in accordance with the procedure laid down. Indicative check list is at **Annexure-II**.
- (e) Secretary-in-Charge (Finance), Director Treasuries, Accounts and Lotteries, Additional Director, Joint Director Treasuries, Accounts and Lotteries, or any other Officer authorized by the Secretary or the Director may also undertake surprise or detailed inspection of District or Sub- Treasuries in the state.
- (f) Inspection note by the inspecting authority shall be made available online to District/Sub-Treasury within seven days of inspection. The online reply by the Treasury shall be made within 15 days after it is issued by the Inspecting Authority. Till the time online system is not available, the Inspecting Authority shall send a copy of inspection note to DTO/ TO concerned and to the Director, Treasuries, Accounts and Lotteries Department. First reply to the inspection reports issued by the Inspecting Authorities shall be given within one month from the date of issue of the inspection report.

**CHAPTER- III****PAYMENT OF REVENUES OR PUBLIC MONEY RAISED OR RECEIVED  
BY THE STATE GOVERNMENT INTO THE CONSOLIDATED FUND  
AND OTHER PUBLIC MONEY INTO THE PUBLIC ACCOUNT****SECTION – I : PAYMENT OF REVENUE, PUBLIC MONEY RAISED OR  
RECEIVED BY THE STATE GOVERNMENT INTO THE STATE  
CONSOLIDATED FUND****(A) PROCEDURE FOR PAYING MONEY INTO THE TREASURY**

43. Any person paying money into the bank on Government account shall present it along with challan(s) in Form T.R.-1, generated through eChallan portal in triplicate showing distinctly the nature of payment, the person/Officer on whose account it is made or being paid into the Treasury and all the information necessary for the preparation of receipt to be given in token of having proper accounts classification etc., duly mentioned. Challans shall be generated online using eChallan facility and the money can be paid in the bank directly using the facility of internet banking etc. The DTO/ TO shall acknowledge the receipt of online banking as a proof of having made the payment in the Government account and seal of bank may not be required on the challan while making payment through net banking etc or where challans bearing unique HIMGRN are generated through eChallan.
44. In case where the payee chooses not to make the payment through net banking or other modes of electronic payment (when available), he shall do so by visiting the bank and making the payment over the counter. He shall present the printout of challan printed from the Cyber Treasury website.

**(B) RECEIPTS OF MONEY BY GOVERNMENT SERVANT AND GRANT FOR  
RECEIPTS THEREOF**

45. (1) All Government receipts of small amounts of less than ₹ 500 shall be collected in the office in which the money is to be deposited. The depositor shall be given a receipt by this local office from the Departmental Receipt Book. Till the Department gets the Receipt Book printed, the receipts may be issued in the serially numbered receipts under the signatures of the Head of the Office or as provided in rule 47 of these procedures.
- (2) All Government Officers shall be allowed to keep such receipts adding up to the

amount of ₹ 2000 . Such receipts shall not exceed the amount ₹ 2000.

- (3) The DDO shall deposit the total amount so collected through a challan generated through e-Challan portal duly mentioning the details of all depositors, at least once every month or whenever such receipts exceed the amount of ₹ 2000. However it shall be ensured that receipt under same HoA shall only be clubbed in one echallan.
- (4) In case of some of the institutions/ establishments like Medical Colleges, Hospitals, Deputy Commissioners' Offices, already having some existing arrangements for collection and deposit of the daily cash receipts, these establishments may continue with the existing procedure.
46. (1) The Head of an Office receiving money on behalf of the Government shall give the payer a receipt, in lieu of money deposited, giving details of the receipt. This standard form shall be issued by all Government Officers receiving money on behalf of the Government unless any special form is specified by departmental regulations to suit the convenience of any particular Office. The receipt shall be signed by the Head of the Office or any other Officer subordinate to him (gazetted or non-gazetted) duly authorized, if the circumstances so justify, to sign such receipts. The Officer signing the receipt shall satisfy himself at the time of signing the receipt and initialling the counterfoil that the amount has been properly entered in the cash book. All receipt books including blank books shall be kept in the personal custody of the Government Servant using them.
- (2) All money so received shall be brought to account at once in the form of account specified under rules made by the competent authority and no money shall be received except under the rules specified for the purpose and contained in estimates of receipts or decided by the Finance Department.
47. Government dues or other money receivable on Government Account may ordinarily be realized through online mode using e-challan (Cyber Treasury) module. It may also be realised in legal tender coin, notes or by cheques also. Notes of all denominations are universal legal tender and can be received by all Government Officers as token of payment of Government dues or in settlement of other transactions. However, it shall be the responsibility of such officers to deposit such receipts in government accounts at the day end or latest by the next working day.
48. Public Works Department- Receipts of the PWD, in form as specified by the Finance Department shall be issued only by the Divisional Officers, Sub-Divisional Officers or other Government Servants specially authorized by the Government. The receipt

book shall be obtained from the District Treasury where their respective headquarters are situated.

49. (1) No Government Officer may issue duplicate or copies of receipts granted for money received on the pretext 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 on a certain account was received from a certain person. This prohibition extends only to the issue of duplicate receipts in the cases when the originals have been lost and does not apply to cases where as per existing rules, duplicates have to be prepared and tendered with the originals.
- (2) In the case of receipts of Excise and Taxation Department, credit certificate shall be given by the Excise and Taxation Department on the basis of copies of TA 2, which are available on eKosh.
- (3) All District Treasuries shall, until online system ensuring real time data available is in place, upload account data containing payment and receipt figures for the month on e-Kosh/MIS portal by the 5th of the succeeding month. Data shall also be uploaded every day or whenever Sub-Treasury account is merged, whichever is earlier. Uploading shall be continued till all treasuries of the district are on online system where data shall be available on real-time basis.
- (4) At the beginning of every month the DDO shall take a copy of the consolidated treasury receipts available on HimKosh portal and compare it with the receipts as per record available in their offices. Any discrepancy shall be removed by reconciling figures with treasury.

**50. Receipt of Payments through Cyber Treasury**

- (a) A payee has the option to make online payments through eChallans. Once the payment is successful, the bank's name and date of transaction shall be instantly updated on the e-Treasury website.
- (b) The receipt of payment through Cyber Treasury, involves debit to the payee's bank account and credit to the pooling account of the Government of HP opened in the participating Agency Banks.
- (c) The participating bank shall not in any way dispute the payment having been made once a "successful" transaction message is updated from the participating bank's server to the Government server. In order to have a proper reconciliation, the date on which the tax payer's account is debited and money

is credited into the pooling account of the State Government, the same shall be considered as the payment date. The receipt on a date till 8 pm or the time specified by the government shall be reported by the banks to RBI on the next day.

- (d) In case where the user/ tax payer chooses not to make the payment through net banking or other modes of electronic payment (when available), he shall do so by visiting the bank and making the payment over the counter. He shall present the printout of challan printed from the Cyber Treasury website.
- (e) The information in the specified format shall be provided from the bank to the Treasury in soft copy on daily basis (e- Scroll). Agency banks shall ensure that all receipts in the pooling account of Government are reported to the concerned Treasury latest by T+1 day, where T refers to the day on which the user's bank account was debited while making the payment through net banking. The challan Identification Number, which is unique for each transaction shall be the basis for e-reconciliation. The compiled information of receipts shall be made available to all the Departments on eChallan portal. The respective Department shall use this information to reconcile the accounts electronically using the treasury software. The information format which shall be sent to the Departments shall be the same as received from the bank in Treasury.
- (f) The state government may integrate e-receipts with eKuber of RBI. In such case the scroll of RBI shall be the basis of accounting and reconciliation. The Finance Department shall notify the roles and responsibility of different stakeholders upon implementation of this system.
- (g) The Cyber Treasury shall render the electronic data and account related to e-challans to the AG(A&E)HP.

## **SECTION II- DEPOSIT OF MONEY OTHER THAN REVENUES OF PUBLIC MONEY RAISED OR RECEIVED BY THE GOVERNMENT OF THE STATE INTO THE PUBLIC ACCOUNT**

- 51. All money received by or deposited with a Government Servant in his capacity as such, other than revenues or public money received by the Government of the State, shall be paid into the Public Account of the State. It shall be according to instructions as issued by the Finance Department.
- 52. For the accounts of public money received for deposit in the Public Account of the



State, it is the responsibility of the DTO/ TO to see that no item is credited as a deposit without formal order of a Court or the competent authority and also the receipts are credited to the relevant Head of Account as provided in the estimate of receipt books or decided by the Finance Department. The item prohibited to be accepted as deposits as per the guidelines issued by Finance Department from time to time shall not be entertained in any case.

53. Each item of deposit received at a Treasury shall be recorded in HPOLTIS. Refund of such items shall also be processed in online system.

**Personal Ledger Accounts (PLA)**

54. Special banking accounts in the form of Personal Ledger Accounts can be opened in consultation with the AG(A&E)HP sought through the Finance Department for certain classes of the deposit transactions of a public or quasi- public nature. The accounts maintained in the Treasury are of banking nature and it is not necessary to treat each disbursement as made against a particular receipt. Withdrawals are made only in cheques signed by the responsible administrator, which remains current for three months after the date of issue. The money so received is accounted for into the Public Account of the State.
55. The competent authority shall scrutinize the proposal for the opening of a PLA thoroughly before referring the case to the AG(A&E)HP / through the Finance Department ensuring that the number of such accounts is not unnecessarily multiplied and shall further see that those cases, where the money can conveniently be either credited to the final heads of accounts or accounted for are not referred to the AG(A&E)HP/ AG(Audit)HP.

**Authority to open Personal Ledger Account:**

- (1) The Personal Ledger Account shall be authorized to be opened by an order of the Finance Department with the concurrence of Accountant General. Such special order or permission shall be issued or granted by the Finance Department after it is satisfied that the initial accounts of the money to be held in a Personal Ledger Account and disbursed are maintained properly and the same are subject to audit. Every Personal Ledger Account so authorized to be opened, shall form a part of the Public Account of the Government.
- (2) Personal Ledger Account shall be authorized to be opened in the following types of cases, namely:

- (a) in favour of an authorized officer appointed for the purpose of administering money tendered by or on behalf of wards and attached estates under the Government management. It shall also be ensured that proper arrangements are made for the maintenance and audit of connected initial accounts.
- (b) in relation to Civil and Criminal Courts' deposits, in favour of the Chief Judicial Authority concerned.
- (c) where, under certain regulatory activities of the Government, receipts are realized and credited to a Fund or Account under the provisions of an Act to be utilized towards expenditure thereunder and no outgo from the Consolidated Fund is involved.
- (d) where a Personal Ledger Account is required to be created by law or rules having the force of law and certain liabilities devolve on the Government out of the special enactments.
- (e) in favour of officers of commanding units and others concerned in the administration of public funds in the Civil Defence and Police Departments.
- (f) in any other case of exceptional character.

### **SECTION-III-SPECIAL INSTRUCTIONS FOR DIFFERENT PARTICULAR DEPARTMENT OR DIFFERENT CLASSES OF RECEIPTS**

#### **(1) Public Works Department**

##### **56. General**

Public Works Officer, who has to frequently make remittances, shall keep a book in form as specified by the Government from time to time in which he shall enter all his remittances to the Treasury. This book shall be reconciled with Form T.A. 2 available in eKosh at the end of each month. Any discrepancy found on comparison, the schedule of receipts shall be shared with the concerned Treasury/ Sub-Treasury Officer.

- (a) In a Division there shall be for each treasury only one Remittance Book which shall remain with the Executive Engineer in charge of the Division. All money remitted by Public Works Sub-Divisional Officer in to a Treasury or Sub-treasury shall be accompanied by challans in triplicate, one copy being returned to the tenderer, duly signed as a receipt, and the other retained in the treasury for record and the third one to be sent to the A.G.

- (b) The Executive Engineer, on receipt of the receipted challan, with the Sub-Divisional Officer's Cash Book in support of the payments made into the treasury or sub-treasury, shall enter the amount in his Remittance Book.
- (c) Each Executive Engineer in the district shall be furnished or made available on treasury portal a memorandum of the monthly receipts in the treasury on his account pertaining to his division. The memorandum shall give the following particulars: (a) date of payment into the treasury (b) by whom paid, i.e. whether by the Deputy Commissioner or Tehsildar, or any other Officer (c) nature of item (d) name of person from whom recovered (e) authority under which recovered and (f) the amount.
57. If a Public Works Officer sends a cheque as a remittance to the Treasury, the cheque shall be drawn in his own favour and endorsed with words "received payment by transfer, credit to the Public Works Department."
58. Remittances made to the bank cheques paid in as Public Works receipts shall be entered in the remittance book but in the place for the Treasury receipts shall be entered "By Bank Cheque" and the book need not be sent with the remittance, provided that the cheques are always endorsed as specified in the preceding rule.
59. (1) **Forest Department**
- a) Bank shall receive Forest Revenue:
- (I) when paid in by a Forest Officer.
- (II) when the challan is countersigned by a Forest Officer.
- b) Earnest money deposits tendered by contractors/ purchases of forest produce shall be paid by them directly into a bank, where these shall be credited to Revenue Deposits and not as Forest Remittances. Refunds of these deposits shall be regulated by rules governing deposits and their refunds.
- (2) Remittances by the Forest Officer may be in cash or partly in cash and partly by cheque/ net-banking, or wholly by a cheque/ net-banking. The amount paid in cash and the amount remitted by cheque/ net-banking being shown separately in the challan or remittance note. Remittance by the Forest Officer may also be made using net-banking facilities on the e-Challan portal.
60. A consolidated receipt in form as specified by the Government, for the Forest Remittances received and credited during the month (vide Article 58 of Account

Code, Volume II) shall be furnished by the treasuries through e-Kosh on the 5th of the ensuing month. The Officers dealing with the Treasury shall access these. No physical copies shall be supplied by the treasury.

#### **SECTION-IV- PROCEDURE AT TREASURY**

##### **61. (1) General**

Online challan generated through eChallan portal shall be presented directly at the bank, there is no necessity to present it to DDO or attached treasury. The banks shall also accept such challans and receipts without signature of either. However, the challan for withdrawal of stamps shall, except when otherwise provided, be first presented at the Treasury. The DTO/ TO shall have it enfaced with an order to the bank to receive the money and to grant a receipt.

##### **(2) Revenue Receipts**

Anyone who has no access to internet and cannot generate online challan and has money to pay on account of Government shall tender the amount at the Office of the concerned Officer accompanied by a challan or memorandum in form S.T.R.1 in triplicate. The Office entrusted with the duty of examining the challans shall, after examination, enter the challan in the appropriate register of challans and shall write on the all three copies the word "Correct"; he shall then affix his initials to the challans with the date, specify the Head of Account and return all the three copies to the payer, who shall proceed with them to the bank. However, in case where the challan is generated online using eChallan, the depositor may not visit the office of the DDO and Treasury and shall directly proceed to deposit money by using the net-banking facility. The money shall be received and credited to the proper Head of Account and an acknowledgement shall be granted to the payee in the original challan, the other two copies of the challan shall be forwarded with the daily accounts to the TO who shall pass the daily accounts to the DTO. When the receipt is less than the amount of ₹ 500, rule 46 shall apply.

This rule also applies to receipts in respect of local funds and deposits.

The amount of license fee, duty permit fee, etc., to be credited under Head of Account "0039-State Excise Duties" shall be deposited by a challan in triplicate.

General Managers, H.P. Transport Corporation are authorized to deposit the amount collected as Passenger and Goods Tax into the SBI or other authorized banks directly, without channeling through the Treasuries/ Sub- Treasuries. The responsibility for

the correct classification on the challan shall, however, rest with the General Manager, Himachal Pradesh Roads Transport Corporation. One part of the challan shall be returned to the person making the payment as a receipt and duplicate with original shall be forwarded to the TO concerned, who shall retain the duplicate and the original shall be collected from treasury by the Excise and Taxation Officer of the District concerned. Account for all the receipts made through eChallan shall be prepared and rendered to the AG(A&E)HP by the Cyber Treasury. No Treasury shall include transactions in their account if receipt is coming through eChallan through electronic payment by the payee. Where receipt is accepted in designated treasuries, the receipt scroll shall be sent to attached treasury. Such designated bank branches shall include these payments in scroll sent to attached Treasury on daily basis. The list of designated bank branches is in **Annexure IV**. Further, in case of ETD receipts may also be collected online through banks with which the Excise and Taxation department has entered into a MOU. The account of such banks shall be rendered to the designated attached treasury and shall form a part of their daily receipt -scrolls. Such online receipts shall not be included in the receipt of Cyber Treasury.

Cheques of local banks shall be accepted in payment of Government dues or in settlement of other transactions in accordance with preceding rule 53 . The preliminary acknowledgement for the receipt of the cheques shall be in the form as presented below:

<b>Acknowledgment Proforma</b>
Received cheque No.....for Rupees.....drawn on .....
Bank on account on ..... as per challan No.....

There shall be a daily clearance of cheques accepted and the transactions shall be included in the daily account submitted to the Treasury after the cheques have been cleared. If a cheque is dishonoured by the bank concerned on presentation, the fact shall be reported at once to the payer with a demand for payment through net banking/ demand draft.

**62. Receipts of Departmental Officers**

Money received by Officers of the Departments named below shall be received at the Banks without the intervention of the DTO/ TO in accordance with the special rules specified against each rule.

1. Forest
2. Public Works
3. Receipts pertaining to Department of Excise and Taxation
4. Transport.

Note: The original challan may be in the form of a book sent daily for signature.

**63. Advice and Certificates**

The advices of receipts which, according to any rule, have to be sent to Departmental Officer or Department, and consolidate receipts or certificates of receipts required by any rule to be given to any Departmental Officer or Department shall be prepared in the Treasury and not in the bank, as the point to be advised or certified is not that money had been received at the bank but that the receipt has been entered in the Treasury accounts. The procedure in regard to the receipt of money at District Treasuries is generally applicable to Sub- Treasuries also.

- 64.** (a) Direct appropriation of Department Receipts for Departmental Expenditure may be authorized as per directions provided by Finance Department from time to time.
- (b) The payments and receipts scrolls including all government transactions shall be sent by the attached bank branches to treasuries on daily basis after closure of government business hours or by the next working day by 11 am After the integration of eKuber, scrolls shall be received online from RBI.

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**CHAPTER- IV**  
**CUSTODY OF GOVERNMENT MONEY IN GOVERNMENT OFFICE AND**  
**TREASURIES**

**(A) TREASURY STRONG ROOM**

65. The following rules shall regulate the security of Strong Rooms: -
- (a) Without the special permission of the Director, no place shall be used as a Strong Room. The treasury's Strong Room shall first be certified to be secure and fit for use as such by any Officer of the PWD, not below the rank of an Executive Engineer. In certifying the suitability of the room, the Inspecting Officer may stipulate any necessary conditions as to the manner of storing the treasure.
  - (b) Existing Strong Rooms shall be inspected annually by an Executive Engineer or by an Assistant Engineer deputed by the Executive Engineer of PWD for the purpose. But the certificate shall be countersigned by the Executive Engineer even if it is inspected by the Assistant Engineer.
  - (c) A copy of the Inspecting Officer (Executive Engineer) certificate and of the Superintendent of Police orders (excluding banking Sub- Treasuries) shall be hung at a conspicuous place within the Strong Room. It is the duty of the DTO to see that all the precautions of storage stated in these documents are taken.
  - (d) The doors and windows of the Strong Room shall remain permanently closed and locked, except during the time necessary for moving valuables into or out of it. The DTO/TO shall be personally present during the opening and shutting of the strong room. As an exemption to this rule, the opening of shutters may be permitted during the office hours, through an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that valuables remain securely packed under lock and key.
  - (e) The maintenance of strong rooms shall be the responsibility of the DTO/ TO along with the Treasurer. The DTO/TO shall physically verify the treasure in District Treasury/Sub Treasury and record a certificate in a format specified by the department.

**(B) THE TREASURER**

The treasurer is responsible for the handling of valuables/stamps at a Treasury. It is

the duty of the Director, Treasuries, Accounts and Lotteries to see that the Treasurer furnishes sufficient security as defined in rule 84 to protect Government against losses due to his negligence or fraud.

### (C) INDENT OF STAMPS

- 66.** The DTO shall compile and send half yearly indent of stamp denomination wise to the Directorate before the designated dates in the specified format.
- (a) It shall be ensured by the DTO, that no indent for any denomination is placed if the available balance of that denomination is between two to three times the sale of that stamps denomination in the preceding six months.
  - (b) DTA shall compile the indent received from all DTOs and send the indent to Nasik or Hyderabad. It shall be ensured that in no case the available balances of denomination wise indented stamps is more than three times the sale of stamps during the preceding six months of the indent. The indent may be prepared by the DTA on eStamp module. In such case, the DTO shall not be required to send indent to DTA.
- 67.** (a) The following registers shall be maintained in electronic format in e-Stamp Module:
- i. Double Lock Transaction Register
  - ii. Double Lock Issue Register- Daily Sale Summary Sheet
  - iii. Daily Sale Order Detail- Delivery Sheet
- (b) A master for stamp vendors, wherein vendor details as well as the validity of vendor license and denomination wise authorization of specific stamps is to be filled. Any vendor without valid license shall not be issued any non postal stamp. Further, the receipt and transfer of stamps from Nodal office to District Treasury and District Treasury to Sub Treasury shall be through online e-Stamp application software. Similarly, transfer between two districts shall also be through this system.

### (D) DEPOSIT OF VALUABLES IN TREASURY

- 68.** No funds of other Departments may be received in the Treasury for safe custody.
- 69.** (a) For special reasons, the Collector may direct the Treasury to deposit “sealed packets” belonging to other Government Departments, local bodies and co-operative banks and societies for safe custody. A register shall be kept in the Treasury in which the receipt and return of the chest shall be duly



acknowledged.

- (b) The key or keys of the valuables shall not be kept in the Treasury nor shall the amount of such valuables be brought into the accounts of the Treasury. The AG(A&E)HP / AG(Audit)HP may report to the Government any case in which the permission appears to have been improperly granted by the Collector.
    - (1) That the Director, DTA shall have the discretion to decline to receive the cash box if it is considered that the available accommodation in Sub-treasury or Treasury building is inadequate.
    - (2) In view of the fact that there is no security arrangement in sub treasuries, the valuable shall not be deposited in sub treasuries and these can be deposited in District Treasuries only. However, in emergent cases if valuable is to be deposited, the collector concerned shall ensure to provide adequate security for strong room.
- 70.** (1) Bullion, jewellery and other valuables, such as promissory notes, security deposits etc., coming into the hands of a Government Servant in his official capacity may be received in the District Treasury for safe custody at the direction of the District Magistrate/ Chief Judicial Magistrate in the case of headquarter Treasury. The value of such articles shall not be brought into the account of the Treasuries.
- (2) The DTOs shall once a month examine the condition of boxes of bullion, etc. and record the result of the examination in the register referred to in clause (b) below. The following are the guidelines for dealing with valuables deposited under this rule:
    - (a) When bullion, jewellery and other valuables, including current money, is an exhibit in a criminal case, connected with any case executive, or judicial, or any other packet are placed in the Treasury for safe custody under orders of the District Magistrate, Chief Judicial Magistrate, JMIC or Officer as the case may be, these shall be collected in a sealed packet, and presented with a memorandum from the District Magistrate, Chief Judicial Magistrate or Sub-Divisional Officer, as the case may be, containing a list of property and a statement for its actual or estimated value.
    - (b) The DTO, after satisfying himself that the packet is in order and the seal is intact, shall note the receipt in the register of valuables in specified register as

given below and shall return the memorandum to the District Magistrate, Chief Judicial Magistrate, or Sub-Divisional Officer, as the case may be, endorsed with a receipt for sealed packet, numbered and said to contain the property detailed on the reverse as per the format below.

Register of valuables received at the.....  
Treasury/ Sub Treasury in the ..... District for safe custody.

Sr. No.	Number of packet	Date of deposit	Case concerned	Circumstances and conditions of receipts	List of description of the property said to be contained in the packet with value, actual or estimated if provided by the authority ordering the deposit	Dated Initials of		Note of final disposal with receipt of the person whom delivered	Dated Initials of	
						District Treasury Officer	Treasurer		District Treasury Officer	District Treasurer/Sub Treasurer

- (c) Each entry shall be initialed by both the DTO and the Treasurer.
- (d) The packets shall then be kept in the same way as under double locks and shall not be returned without the orders of District Magistrate. Additional District Magistrate or Sub-Divisional Officer, as the case may be. It shall be the duty of the messengers (not of Treasury Officials) to bring in and take out packets at the directions of Officer depositing or taking out such packets.
- (e) The DTO shall maintain two registers one in the form shown in Note 1 above for bullion, jewellery and other valuables connected with cases which are not required to be taken out frequently and the other for similar articles connected with cases required to be taken out frequently.
- (f) The duplicate keys of the iron safes and chests kept in Government Offices for the custody of cash and other valuables shall be received in the Treasury Strong Room duly secured in sealed covers. The same shall be withdrawn and

deposited again once in a year in the month of April for verification.

(g) Treasurer's security bonds shall be kept in the treasury chamber in a separate box, the key of which shall remain with the DTO/TO.

71. Government promissory notes belonging to a Municipal Committee (including a small town committee) shall, if they are not likely to be returned within twelve months, be sent for safe custody to the DTO of the nearest Government Treasury, in all other cases, valuables belonging to the committee (including small town committee), shall, if there is a branch of the bank situated within the municipality or the small town committee concerned or at the headquarters of the District, be kept in that bank and if there is no such bank, be kept in the Government Treasury in a strong box to be deposited in the double lock rooms, and the keys of such strong box may remain with such person(s) as the committee may direct, provided that securities endorsed in favour of any person acting as a banker or any bank other than RBI or SBI, and fixed deposit receipts of such person or banks, other than the RBI or SBI, shall be deposited in the Government Treasury.

Note 1: The provisions of this rule also apply to all other institutions other than Government Departments.

Note 2: The clock bodies, Co-operative Banks and Co-operative Societies shall be charged for the services rendered to them by the Government under this rule rules at the following rates:-

- i) Packets or boxes up to one kilogram in weight at the amount of ₹100 per quarter.
- ii) Packets and boxes weighting more than one kilogram but not more than 5 kilograms at the amount of ₹ 500 per quarter.
- iii) Packets and boxes weighing more than 5 kilograms at the amount of ₹ 1000 per quarter.

#### **(E) TREASURY PADLOCKS AND KEYS**

72. A register of all padlocks belonging to the headquarters and Sub-Treasuries and Treasure Chests shall be maintained in the form as presented below. Separate pages shall be assigned to the District Treasury and for each Sub- Treasury or Treasure Chest. Each Sub- Treasury shall also keep a list of its own padlocks and keys in a similar form.

Sr. No.	Date of Receipt	No. borne by padlock and keys	Initial of Treasury Officer receiving the pad lock	Place from where the pad lock has been received	Place and position of the pad lock where it is being used	With whom are the original keys	With whom are the duplicate keys	Date of removal of any pad lock	Reason for removal	No. and date of order sanctioning the removal	Initials of the Treasury Officer, removing key
1	2	3	4	5	6	7	8	9	10	11	12

73. Every padlock shall have a number impressed upon it or attached to it by a metal or other label and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same District shall bear the same number.
74. If a padlock becomes unserviceable or ceases to be in use, or if any one of the keys belonging to it is lost, the circumstances shall be reported to the Director, Treasuries, Accounts and Lotteries who shall pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost, shall continue to be used. No spare padlocks shall be kept at a Sub-Treasury or except with the permission of the Director, Treasuries, Accounts and Lotteries, at the headquarters' Strong Room. Duplicate keys shall not be kept at Sub-Treasuries.
75. No local mechanic shall ever be allowed to repair a Treasury padlock or to make a new key for one.

Note: All locks, keys and hinges, etc., in Treasuries and other places shall be inspected occasionally and more especially before the beginning of the monsoon when steps shall be taken to treat all such objects with petroleum jelly or oil of a suitable nature in order to prevent them from getting rusty. The Petroleum Jelly or oil shall be purchased out of the contingencies of the office concerned.

76. All spare padlocks with their keys which are held in the district Strong Room with the

approval of the Director Treasuries, Accounts and Lotteries and all duplicate keys, except those belonging to the locks of the district strong room door, shall be kept in an almirah in the district strong room, under double locks, the keys of the one lock being in the hands of the DTO, and the other in the hands of the Treasurer. The duplicate key of the lock of the almirah (containing the duplicate keys) shall be deposited with the Deputy Commissioner in a sealed packet. At the beginning of each financial year, the duplicate key shall be withdrawn from the DC. The duplicate of the Treasurer's keys of the district strong room (double lock) door shall be secured under the seal of the DTO and deposited with the Deputy Commissioner for safe custody. The duplicate of the DTO's key of the district Strong Room door shall also be secured under the seal of the District Treasury Officer and made over to the Deputy Commissioner for safe custody. Once a year, in the month of April, they shall be retrieved examination and returned to the Deputy Commissioner under fresh seals of the DTO and the Treasurer in the case of the Treasurer's key and of the DTO alone, in the case of his own key, a note shall be made in the duplicate key register that they have been examined and found correct.

77. Whenever the charge of a Treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the Treasury shall be examined and compared with the register and a certificate shall be signed that they have been found to be correct.
78. At every inspection of a Treasury, the Inspecting Officer shall satisfy himself that the padlocks and all keys (except duplicate keys of the headquarters Strong Room locks deposited elsewhere) are correct and deposited in accordance with these rules, and shall make a note to this effect in his inspection report.

#### (F) TREASURER'S RECORDS

79.
  - a) The Treasurer shall maintain stock registers for stamps and opium. The Treasurer shall maintain such stock register electronically in the eStamp module.
  - b) When stamps or opium have been sold, the total sale shall be entered in the e-Stamp module before the cash book is closed and memorandum shall be printed and forwarded to the Accountant so that the necessary entries may be made in the accounts.

#### (G) CASH IN DEPARTMENTAL CHEST

80. Government money in the custody of a Department or Officer shall, as a rule, be kept in strong Treasure chests, and secured by two locks of different patterns. In the

- absence of any precise orders from the Government, the Head of the Office, in charge of the chest, shall make such arrangements for the custody of the key as he deems fit.
- 81.** As a general rule, the keys of one lock shall be kept apart from the keys of the other lock, and in a different person's custody except where the procedure specify otherwise. The chest shall never be opened unless both the custodians of the keys are present. When there is a police guard, the Officer-in-Charge of such guard shall hold the custody of one set of keys and he shall always be present when the chest is opened and until it is again locked. Whenever a cashier is attached to an Office, the keys of one of the locks of the Treasure Chest shall necessarily remain in his possession. It shall be the responsibility of the Office in-Charge to take back the keys for oiling and annual verification from Treasury and deposit these back after doing so in the month of April every year. Any objection raised by the Inspecting Officer during their inspection of Treasury regarding annual verification shall be transferred to the respective DDO.
- 82.** Cashiers, storekeepers, sub-storekeepers, clerk, temporary subordinates and other classes of establishment entrusted with the receipt and custody of cash or stores or those required to handle money, may be asked to furnish security of the amount being regulated with reference to the amount of cash which is in the hands of individuals from time to time or according to the circumstances and local conditions in each case. The amount of security shall be as deemed appropriate by the controlling officer with the concurrence of the HOD but it may not be less than 10% of the maximum amount of cash/store likely to be handled by the Government Servant. The responsibility of fixing these limits shall be of the CO/HOD.
- 83.** The position about the amount of security shall be reviewed once every year by the HODs, for re-fixing the appropriate amount after taking all relevant factors into account, if it is found that the amount already fixed does not conform to the requirement of the rules.
- 84.** The security shall be taken in one of the following forms:
- (a) Fidelity Guarantee
  - (b) Post Office Security Deposit
- 85.** Without the special orders of competent authority, no security deposit shall be repaid or re-transferred to the depositor, or otherwise disposed off except in accordance with the terms of his agreement or bond. The depositor's acknowledgment shall be obtained in all cases of security return. When an interest bearing security is returned or re-transferred, the acknowledgment shall set forth the full particulars of the security.
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**CHAPTER- V**  
**WITHDRAWAL OF MONEY FROM THE CONSOLIDATED FUND,  
CONTINGENCY FUND AND PUBLIC ACCOUNTS**

**86.** Money may be drawn from Consolidated Fund and Public Account through Treasury in two ways, namely:(i) by bills (ii) by cheques.

**87. General Instructions Regarding Preparation and Form of Bills**

The following general instructions regarding the preparation and form of bills shall be observed:

- (a) e-Bills shall be used for raising of all bills as per the following process:
- i. DDOs shall use the online access in e-Bills to raise the bill online. The process of preparing bills offline shall be limited to only those items which are not available on e-Bills.
  - ii. DDOs shall use their login credential to access the bill creation facility in the module.
  - iii. DDO shall then select the type of bill that he needs to create:-
    - HPTR 5 /HPTR 5A as specified in e-Bills.
    - Change form for pay bill.
  - iv. All kinds of bills other than salary i.e gratuity, leave encashment etc shall be prepared in form HPTR5.
- (b) The DDO shall fill the details as per the online form. All the mandatory fields shall be filled as per the requirements of applicable form. The budget head details as per the requirements of the applicable form shall be auto-populated based on the type of bill being prepared. DDO shall only be able to raise the bill in the current date. Back dated and future dated bills shall not be allowed to be raised in the Treasury module. Till such time the AGHP accept completely electronic bill all DDOs shall print the bill form generated online, sign and stamp it and send it to the Treasury for processing. A unique token number shall be generated once the DDO submits the printed and signed copies of the bill.
- (c) No correction in printed copy of bills generated through online OLTIS shall be allowed. All corrections and alternations in the manual bill shall be attested by the full signature, with date, of the person signing the bill.

- (d) Charges against two or more major/sub/minor heads and SOE shall not be included in one bill.
- (e) The bills requiring sanctions/ special authorizations of the competent authority shall be accompanied by duly certified copies of the same. Bills requiring previous counter signatures shall be returned unpaid if presented without such counter signatures.
- (f) The bill shall be within its validity period and the time barred claims shall be accompanied by an authorisation from the competent authority as provided in HPFR.
- (g) The bills shall be accompanied by required schedules as specified by instructions issued by the Government from time to time.
- (h) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge shall be quoted. The copies of sanctions in original shall accompany the bill. When part payment out of full sanction is being drawn the original sanction by the competent authority shall be produced along with sanction for part payment, as part of bill by the DDO. Amount left in the original sanction shall be recorded in sanction by Treasury under the signatures of TO/ DTO.
- (i) Dates of payment shall, when possible, be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls etc. If, for any reasons, 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 shall be noted by DDO on the document under their initials, either separately for each payment, or by groups as may be found convenient. Such requirement from DDO shall not be there if payments are released electronically. The date of payment may be reflected by the bank in electronic report after releasing payment through electronic mode. In such cases payment dates shall not be recorded manually.
- (j) When the Drawing Officer requires payment to be made through some other person, he shall specifically endorse an order in favour of that person. The position in regard to endorsements on a bill is that (a) one endorsement in favour of another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger for collection only, and that (c) the banker can in turn endorse to a messenger for collection only. In all, three endorsements are permissible provided that of the three, one is in favour



of the payee's banker and the other in favour of a messenger for collection only. However payments above 5,000 shall only be released into bank account of payee.

- (k) In cases, where the endorsement on a bill is unauthorized, incomplete, or otherwise irregular, the TO shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining the reasons for such refusal.
- (l) When payment is desired in the shape of a Bank Draft or by cheques in favour of another payee, a separate bill shall be made by the DDO. Any payments beyond the amount of ₹ 5000 shall be made through NEFT/ RTGS to the parties concerned subject to any other instruction contrary to this.
- (m) The pay order by the DTO/ TO to the Manager of the bank shall be cleared on the same day but if the payment is being made through cash, it shall remain valid for 10 days. The bill shall be revalidated before presenting them for payment at the bank beyond this period. Revalidation shall be current for 10 days. The salary cheques remain current for one month and shall be revalidated for another month. The DTO/TO shall send/upload electronic payment advice twice a day. The summary of payment bearing part of key shall be sent to the attached bank by the treasury staff. The DTO/TO may also be required to upload payment file on treasury system for download by bank or RBI.

**88.** Procedure for the issue of non-payment certificate in case of Bills/Pay orders lost before payment.

When a bill passed by a DDO/ CO for presentation at a Treasury is lost before payment, the Government Officer who drew the original bills shall ascertain from the Treasury that no payment has been made on the bill before he issues a duplicate thereof. The duplicate copy shall bear distinctly on its face the word 'duplicate' written in red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the DTO/ TO with instructions to refuse payment on the original bill, if presented.

Note: For the purpose of this rule, the DTO/ TO, on receipt of a request from DDO/ CO, shall, after due verification from his records, furnish a certificate as mentioned below.

**Non-Payment Certificate for duplicate bills**

Certified that Bill No. ....dated....for Rs. ....(Rupees.....)  
 reported by (the DDOs) to have been drawn by him/her on this Treasury in favour of  
 ..... has not been paid, and will not be paid if presented  
 hereafter.

**89.** When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and other copy or copies may be only initialed. If the previous audit of the AG(A&E)HP / AG(Audit)HP is required, only the original copy shall be sent to that authority.

**90. Mode of drawal and classification – on account of amount redrawn owing to loss through misappropriation, defalcation, embezzlement, etc.-**

The redrawal of amount on such occasions, pending further action regarding investigations etc. and recovery, if any, of the loss, shall require a specific sanction of the authority competent to write off the loss in question in terms of the provision of Himachal Pradesh Financial rules in each case and that the amount, so sanctioned, shall be drawn on a simple receipt containing information given in the **Annexure-V**. The drawal/withdrawal of the amount so sanctioned shall not require any special authority from the AG(A&E)HP/ to the DTO/ TO.

In the accounts the amount so redrawn shall be classified as “Special Advance” under the major head “8550-Civil Advance-104-Other Advances” under section “K-Deposits and Advances”. The amount, if any, recovered subsequently shall be credited to the above head and the balances, if any, under the head, if found irrecoverable shall be written off with the sanction of the competent authority and adjusted as a loss under Head of Account to which the expenditure of this Department concerned is ordinarily debitale.

**Instructions Relating to Cheques**

**91.** The Government may authorize officers of any Department to incur expenditure against grants of these Departments either by cheques or by bills.

**92.** Cheques shall be drawn on forms in cheque books supplied by the Treasury Offices to the DDOs authorized to draw money from the Treasuries with which they are placed in account.

**93.** (a) The drawer of a cheque shall write the amount in figures and words such as to make the fraud impossible along with phrase “Under Rupee\_\_\_\_\_” and the Treasury shall examine the words and corresponding figures with special care.

- (b) The cross entry is not necessary if the amount in words is typed perforated by a special cheques writing machine.
  - (c) Rule 87 (c) applies mutatis mutandis to corrections and alterations in cheques.
94. Cheques shall only be drawn in favour of Departments in settlement of Government dues and shall always be crossed "A/c payee only-not negotiable".
95. In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms, shall always be crossed. Subject to any instructions received from the payee, cheque(s) shall be crossed".... and Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a bank account, further precautions shall be adopted wherever possible by crossing the cheques 'specially' (instead of by the "general" crossing,".....Co.") by quoting the name of the bank through which the payee shall receive payment and by adding the words "A/c payee only. Not negotiable." These instructions regarding the method of crossing of cheques are applicable in all cases where the use of crossed cheques is specified.
96. When a Public Officer sends a cheques to a Treasury not for cash payment, but for credit of its amount in the Treasury Accounts for book transfer, he shall, before endorsing the same, add the words "Received payment by transfer " Omission can result in fraudulent appropriation of money.
97. The following instructions as to cheques shall always be observed: -
- (a) When a cheque is made payable specifically to one person (i.e. to A.B. only and not to "A.B. or other" or "A.B. or bearer") the payment shall be made on the receipt of the person named in the cheques.
  - (b) When a cheque is payable to a person or bearer the payment may be made to bearer if presented by him.
  - (c) Two parallel red lines drawn across a cheque are admissible and mean that the payment of the crossed cheques is not to be made otherwise than to a banker.
  - (d) If a cheque payable to "A.B." or "A.B." or order is merely signed by the original payee on the back, it is said to be endorsed in blank and becomes payable to the bearer under section 54 of the Negotiable Instrument Act. The legal obligation of a DTO/ TO in making payment of a cheques payable of cheques payable to "A.B. or bearer" or of cheques payable to order but endorsed in blank by the original payee, discharged by paying the amount of the cheque to the bearer, whoever he may be, as under sections 46 and 47 of the

Negotiable Instruments Act, such cheques are negotiable by delivery only without the signature of the payee on the back of the cheques. But in such cases the DTO/ TO shall follow the ordinary banking practice as to the identity of the presenter, viz., that they shall obtain some satisfaction as to the identity of the presenter and also take his endorsement.

**98.** The following rules relate to cheques:

- (a) Cheque books required by DDOs authorized to draw on Treasuries and Sub-Treasuries shall be obtained by them direct from the District Treasury concerned. Cheque books required for use on the bank are also obtained from the DTO/ TO and not from the bank. The DTO/ TO shall supply a cheque book on the receipt of the printed requisition which is inserted in cheque book towards the end and never more than one cheque book shall be supplied on a single requisition. The requisition shall be signed by the Officer authorized to draw on the Treasury. Cheque books shall, on receipt, be carefully examined by the DDO who shall count the number of forms contained in each and record a certificate of count on the flyleaf. DDO while requesting cheque book shall certify that previous cheque book/ preassigned token have been used fully.
  - (b) Cheque books obtained from a particular Treasury shall not be drawn on other Treasuries or Sub- Treasuries of other Districts.
  - (c) A separate cheque book shall be used for each Treasury or Sub- Treasury. Each chequebook shall be kept under lock and key in the personal custody of the DDO, who when relieved shall take a receipt for the correct number of cheques made over to the relieving Government Servant. The loss of a chequebook or a blank cheque form shall be notified promptly to the DTO/ TO and bank branch with which the DDO concerned has a drawing account.
  - (d) No advice of the issue of any cheque need be sent to the Treasury.
  - (e) Cheque books containing unused "cheque forms" shall be cancelled by writing the word "Cancelled" prominently across each cheque form and counterfoil, without signature of the DDO, and thereafter returned to the DTO/ TO concerned who shall destroy them by incineration in the presence of the Deputy Director, after keeping a note of the fact in the relevant records of the Treasury under proper attestation.
- 99.** (a) As a rule, no cheque shall be drawn until it is intended to be paid away, and payments drawn in favour of contractors and others shall be made over to them through electronic mode only by crediting their bank account.
-

- (b) All the departmental payments viz suppliers, vendors, contractors etc by PWD and IPH shall be through RTGS/NEFT on the pre-assigned token numbers issued by the treasury and not on the cheques. The procedure for it shall be as specified by the finance department from time to time.
- 100.** It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized.
- 101.** Whenever a cheque is drawn, and entered in the cash book, but not paid out on the day on which it is drawn, a note shall be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.
- 102.** The payment shall be deemed to have been made when the RTGS/NEFT advice to the bank has been sent and cleared by the bank by reporting through payment-scroll.
- 103.** Cheques remain current for three months only after the date of issue. Thus a cheque bearing date and time of 16th of January is payable at any time up to 15th of April. If the currency of a cheque shall expire owing to it not being presented at the Treasury for payment within the period specified above, it may be received back by the drawer who shall destroy it and issue a new cheque in lieu thereof. The fact of the destruction and the number and date of the old cheque that is destroyed shall be entered on the counterfoil of the new one. The fact of the new cheque having been issued shall be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book. See also Article 264 of Account Code, Volume III, in respect of cheques of the Forest Department. In no case the cheque shall be revalidated by Treasury/DDO.
- 104.** When it is necessary to cancel a cheque, the cancellation shall be recorded on the counterfoil and the cheque, in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he shall promptly request the DTO/ TO to stop payment of the cheque and, on ascertaining that the payment has been stopped, the DTO/ TO shall write back the entry in his cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank or Treasury" column. A counter reference shall be given in the cash book, against the original, to the second entry of the cheques. A cheque remaining unpaid for any cause for three months from the date of its issue shall be cancelled and its amount written back in a similar manner. See also Article 262 of Account Code, Volume III, in respect of cheques of the Forest Department.
- 105** If a DDO is informed that a cheque drawn by him has been lost, he shall address the DTO/TO drawn on, forwarding for signature a certificate as presented below.

<b>Non-Payment Certificate for Cheque</b>	
Certified that cheque No. _____ dated _____ for Rs. _____ reported by (the DDO) to have been drawn by him/her on his/her Treasury in favour of _____ has not been paid, and will not be paid of presented hereafter.	
Date.....	DTO/Treasury Officer
Place.....	

If, after search through the lists of cheques paid, the DTO/ TO finds that the cheque has not been cashed, he shall sign and return the certificate taking care to note the stoppage of the cheque.

The DDO on receipt of the certificate duly signed by the DTO/ TO shall enter in his account the original cheque as cancelled, and may issue another.

Superscription such as 'duplicate' etc. is not to be written on the fresh cheque issued in lieu of a cheque alleged to have been lost.

In respect of cheques of the Forest Department see also Article 263 of Account Code, Volume III.

**106. Maintenance of Bill Register by Heads of Offices: -**

Bill register available in eBills application shall be accessible to all Heads of Offices/ DDOs. Pay bill register shall be available online to all the DDOs in e-Salary application.

**107. Each DDO shall maintain BTR (Bill Transit Register) as presented below. The bills to be sent to the Treasury shall be entered serially and signed by the DDO. It shall be the responsibility of the token clerk to get initials of the messenger in the register.**

**Bill Transit Register**

S. No.	Bill No (As per system)	Signature of DDO	Date of Submission in OLTIS	Date of Receipt of physical bill	Initials of receiving treasury officials	Date of Return (If applicable)	Initials of messenger for receipt
1	2	3	4	5	6	7	8

108. Each DDO shall supply or update in OLTIS the photo of the messenger, specimen signature of the DDO and the messenger every year before 10th April. The photo and signatures of the two messengers and signatures of the DDOs shall be uploaded by the DDO in online OLTIS. The token clerk in the Treasury shall generate a token number from HPOLTIS and write/allot token number allotted, against each bill and sign the BTR. The token clerk shall enter the bills by assigning token numbers in the system. No manual token register shall be maintained.
109. A guard file of photo and signatures of messengers in physical or electronic format shall be maintained serially DDO wise in the OLTIS so that bills are received and handed over to the authorized messengers only.
110. The budget allocation to all DDOs by Controlling Officers shall be intimated to the DTO/ TO through eVitrans. The competent authority shall enter the budget allocation on eVitrans. Treasuries shall process bills of DDOs only for those SOEs where budget allocation is available to the DDO.
111. (a) Receiving and sending of bills through post shall not be done by DDOs or DTO/ TOs. The DDO shall submit his specimen signatures duly attested by another DDO on his first joining, specimen signature of messengers and their attested photographs whom he wants to authorize to submit /collect the bills in/from treasury are to be uploaded by the DDO. Specimen signatures of DDO shall remain valid until he ceases to be DDO of the institution. Specimen signatures of messengers shall remain valid until he ceases to be the messenger.
- (b) The DDO shall along with specimen the signature send a request to grant login credentials to the treasury specifying IP No. and invariably attaching transfer orders and LPC. The treasury shall allot the login ID to DDO immediately.

#### **Passing of Bill**

112. The Bill Assistant assisted by Clerk(s) is required to exercise checks as presented in Annexure 6 on the bill presented for payments apart from any other instructions of Finance Department required to be complied in specific cases viz. economy instructions etc. The general checks are:-
- (a) That the Officer signing the bills is so authorized by the competent authority and the signatures on the bill tally with the specimen supplied to the DTO/ TO on online OLTIS.
- (b) The claim is in order and covered under the rules.

- (c) All corrections and alterations in the vouchers are attested with full signatures of the DDO leaving no scope for interpolation whatsoever.
  - (d) The bill is within its validity period and the time barred claims are accompanied by an authorization from the competent Authority.
  - (e) The deductions made in the bill are duly classified and the recovery schedules in specified form showing the details of deductions are invariably attached with the bill and also their total tally with the entries shown in the bill.
  - (f) In case of transfer, the last pay certificate, transfer order and joining report is attached in the first bill and on new appointment requisite certificates are recorded on the bill.
  - (g) Any other instructions issued by the Finance Department and required to be complied with in specific cases, viz. economy instructions etc.
113. Bill passing and objection register shall not be maintained in physical form. The token number shall be used to track and process bills.
114. The token register in Treasuries having online Treasury information system shall be computerized that is to say that the bills shall be digitized and tokens shall be generated instantaneously by the Token Clerk on the receipt of hard copy duly signed by the DDO.
115. The entry of bills on their return to DDOs shall also be in the BTR. The format of BTR in online computerized system shall be as specified.

#### **Instructions Related to ePayments**

116. All payments of the amount of ₹ 5000 or above, pertaining to contracts or for purchase/ procurement of goods/ services shall be made electronically through NEFT/ RTGS to the contractor/ supplier/ individual concerned. All Departments/ Officers shall ensure that the bank accounts and other banking details of such payees shall be obtained in order to make electronic payments directly to their bank accounts.
117. (a) Further, all payments to the employees i.e. regular, contract appointees, daily wages shall also be directly released by crediting them to their bank accounts. The payment shall be released by sending advice to attached banks by the Treasuries. In all other cases, the payment shall be made by crediting the bank accounts of such appointees who shall have to open their account in the bank branches. The Department/ Organizations concerned shall ensure that no



payment shall be made in cash.

- (b) All refund orders, irrespective of the monetary value, shall be paid directly into the bank account of the payee. It shall be the responsibility of the authority issuing refund to mention the correct account number of the payee on the refund order. The Treasury shall not accept any refund order without account details for passing. In case e-payments are not made due to any reason, banks shall issue cheques/drafts to the beneficiaries.
- (c) Banks shall mention identifiers for cheques/drafts.

**Monthly schedule of Withdrawals and Receipt**

- 118. Upon receipt of ePayment advice, the bank shall process the payment immediately as per the payment advice by the treasury, complying with the payment guidelines issued by RBI.
- 119.
  - (1) The DDO shall generate a monthly schedule of Receipts and Payments from eKosh by the fifth of next month and reconcile it with their own records and ensure that the record maintained in the office of the DDO tallies with Treasury.
  - (2) The reconciliation of expenditure shall be done by the Department controlling the HOA with A.G. Office after the 15th of each month or dates, which may be fixed by mutual consultation. The figure to be reconciled in a particular month shall be of and up to two months preceding the month in which reconciliation is done. For example, for the reconciliation to be done in June, 2017 shall be for the expenditure incurred up to the end of April, 2017. Similarly, the reconciliation to be done in July shall be for the expenditure incurred up to May, 2017 and so on .
  - (3) The Treasuries maintain major, minor and sub head wise details of receipts. These details are not maintained by the A.G. Therefore, the loaning Department shall reconcile the receipts and get these verified from the concerned Treasuries by the 5th of each month. After getting the receipts figures duly verified by the Treasuries. The reconciliation of the receipt figures shall also be done along with reconciliation of expenditure figures after 15th of each month in the A.G. Office as provided in rule 119(2) above.

**SPECIAL INSTRUCTIONS TO DEPARTMENTS CONCERNING VARIOUS CHARGES****PAY AND ALLOWANCES****120. Processing and Disbursement of Salary**

DDOs shall have the following major roles and responsibilities in respect of processing and disbursing the salary etc:

- (a) Provide information related to employees to the designated Treasury in data input sheet as specified by the Finance Department.
- (b) Effect increment, deductions and allowances in the salary of concerned employees as per rules and instructions.
- (c) Issue Form 16 generated through TRACES as per the Income Tax Act for tax deduction.
- (d) Communicate to the Treasury in respect of employee transfers, retirements, deaths, suspension and termination along with orders from competent authority.
- (e) Send countersigned LPC of the transferred employee to the new DDO after obtaining it from the Treasury for which transfer order and joining report shall also be sent to the treasury. The new DDO shall present the LPC received for salary generation.
- (f) Submit change report along with supporting documents to Treasury on monthly basis and request for generation of salary as per specified timelines.
- (g) Provide account head summary to DTO/TO.
- (h) To stop the salary of employee in case of removal/ death/ retirement etc.
- (i) To completely fill/sign CSRF and send it to attached Treasury.
- (j) Stop GPF/ NPS subscription as per prevalent rules prior to superannuation.
- (k) Stop recoveries of advances when principal/interest amounts are fully recovered.

**121.** DTO/TO shall have the following major responsibilities in respect of processing and disbursing salary etc:

- (a) Register employee entry in the Treasury database.
- (b) Ensure that the Superintendent/ Senior Assistant verify the change report

- submitted by DDOs in District Treasury or IPAO Treasuries respectively.
- (c) Check documents for completeness received from DDOs and mark them to the salary branch.
  - (d) Verify and generate the salary of the DDO upon receipt of information from the DDO to do so.
  - (e) Ensure that each change is accompanied by the valid supporting documents.
  - (f) Generate and sign the LPC of employees upon receipt of transfer order of employees from the DDO.
  - (g) Start salary of employee only on the basis of eSalary system generated LPC except in case of employee who get transfer and join from organisation not on eSalary.
  - (h) Send system generated CSRF to DDO.
  - (i) Start deduction immediately on generation of PRAN.
  - (j) Send/upload NEFT/RTGS files for the attached bank.
  - (k) Stop GPF/ NPS subscription as per prevalent rules prior to superannuation.

**122. Registration of employee in eSalary system**

Treasury shall enter the record of concerned employees in the eSalary system as reported by the DDO in the specified data input sheet and generate the IP number for each employee. IP number shall only be generated if the appointment letter/ joining report and attested bank passbook is made available to the Treasury along with data input sheet by the DDO.

Treasury shall thereafter generate CSRF and send it to DDO for registration of employees in NPS system.

**123. Change of employee details in eSalary system.**

The DDO is responsible and has the authority to make changes to employee's personal records in the eSalary system. As per the entitlement of employee, DDO may make changes to the allowances and deductions from the salary.

The DDO may also make changes to the personal information of employee in the eSalary system in case of error in the information of employee stored in the system as specified in eSalary Further, DDO shall send supporting documents along with change report to the Treasury whenever a change is made in the salary data of any underlying employee.

**124. Changes in employee entitlement**

The DDO shall make changes to the employee salary by way of increment, allowances and deductions at the beginning of each month. The DDO shall provide effect to changes in the salary through eSalary system. Such changes in salary shall have to be finished and intimated by DDO before 22<sup>nd</sup> of the month so as to allow enough time to treasuries to process salary electronically. The Treasury shall not entertain any change communicated by the DDO after the cut off date specified by the Finance Department. If any DDO fails to intimate the treasury regarding processing of monthly salary, that DDO shall be excluded from ECS for that particular month.

- 125.** Any changes in the particulars/ personal details of an employee shall only be made by the concerned DDO or salary branch of the concerned Treasury. Where the changes are made by the salary branch of concerned Treasury, then such changes shall be based on a written letter issued by the concerned DDO. The Treasury shall ensure that all changes are supported by documents. Verification and generation of salary correctly shall be the responsibility of Treasury.

**126. Monthly Salary Processing**

The DDO shall prepare and submit a change report to DTO/ TO before the 22<sup>nd</sup> of every month for processing of salary. Change report shall be submitted along with the supporting documents. However, even if there is no change in the salary of any employee under the DDO, the DDO shall have to report no change to treasury for processing of salary.

- 127.** DTO/ TO shall get the change report verified as per laid down procedure. The Treasury Office shall process the salary and prepare the ECS instruction to be sent to the NPCI for clearance. The DTO/ TO shall generate warrant number for each DDO and send these instructions to the bank attached for inclusion in payment scroll. The treasury may also upload payment file on eKuber. In such cases the warrant numbers shall not be sent by the Treasury to the bank. The e-payment Scroll shall be sent by the RBI rather than the attached bank to the concerned treasury.

- 128.** In case the salary bill is prepared manually for any employee for any reason whatsoever, the details of the salary paid including the details of arrears, allowances and deductions shall be updated immediately in the e-Salary module by the DDO of concerned Treasury within a period of 15 days from the date on which manual salary was approved by the DTO/ TO of concerned Treasury. It shall be mandatory for DDOs to mention the IP Number of employee whose manual bill is presented in

Treasury. Further manual salary bills shall be processed after the 1<sup>st</sup> of succeeding month. DDO/ Treasury shall ensure that the salary is not disbursed through ECS in respect of employee whose salary is being disbursed manually. It shall be mandatory for DDOs to raise all salary related pay-bills including for arrears, part- payments etc. through eBill module.

- 129.** In a rare case, if the salary needs to be paid through cheques in non- IPAO Treasuries, the concerned TO shall generate a single cheque for one DDO for the consolidated amount against all the bills of that DDO. The pay bill containing information of salary and deductions as in T.R. 2 of the present pay bill shall be generated in the Treasury. The register of issued cheques needs to be maintained by the IPAO treasury. The validity of the cheque shall be one month from the date of issue.

**130. Deduction from Bills**

The duty of noting proper deductions to be made from pay-bills on account of funds and other deductions, e.g., rent of Government residences, funds subscription etc., devolves on the drawers of the bills. The Treasuries shall prepare and disburse the salary of all the State Government employees on the basis of the database created in the designated Treasuries. The responsibility of intimating/ incorporating salary and deduction shall be that of the DDO. Thus, proper communication of monthly changes in the database shall, however, be the responsibility of the DDO.

1. No discretion is, however, allowed to the DTO/ TO in carrying out an order received from the AG(A&E)HP / AG(Audit)HP or a Fund Examiner to make any particular deduction.
  2. As regards the recovery of Income Tax, DTO/ TO are concerned solely with the certificate supplied by the DDO that recovery at the time of payment of salaries at the rates applicable to the estimated income of the Government Servant from the head "Salaries" has been made by the DDO.
  3. As a proof of deduction of income tax, the DDO shall provide "TRACES" generated Form 16, under the Income Tax Act to each employee, to whom he has disbursed salary. The DTO/ TO shall verify that the DDO has given a certificate as specified in Rule 130(2).
- 131.** (1) Responsibility for recoveries due from Government servants on account of attachment orders issued by courts of law shall be of the DDO. The DDO shall remit the amount to the court concerned and obtain the receipt and file it in attachment register

- (2) Similarly the recoveries due from Officials on account of loans raised by the officials from the banks shall be remitted by the DDO through demand drafts or electronic mode if available.

### **132. Rent Deductions**

- (1) Demands statement of rent recoverable from pay bills for rents of buildings of the PWD, recoverable from the Government servants, are received from Divisional Officer in triplicate towards the end of each month. It shall be the responsibility of the DDO to include rent deduction in the eSalary against the employee with government accommodation.
- (2) The DTO/TO concerned has no discretion in the matter of recovery.
- (3) Thereafter, a copy of the demand duly noting the amounts recovered shall be returned to the Divisional Officer by the DDO.
- (4) If the recoverable amount from a Government servant is limited to a certain percentage of his emoluments, the particulars of such emoluments shall be noted in the statement of rents, before its return to the Divisional Office in the column for remarks. Where, after the return of the statement of rent, the emoluments of Government servant are charged retrospectively, such changes shall either be shown in the next statement or intimated to the Divisional Officer by a special letter.
- (5) The DTO/ TO shall not pass any pay bill for payment unless arrears on account of recovery of rent as pointed out by the Divisional Officer concerned of the PWD are also deducted.

### **133. Fund Deductions**

- (1) The DDO shall be responsible for deduction of GPF or NPS, as the case may be, from the salary of the employee by capturing information in e-Salary. Treasury shall ensure the correctness of information based on supporting documents submitted by the DDO. The cases where subscriptions to General Provident Funds or National Pension System (including refunds of withdrawals) are made by deductions from manual pay bills, the requisite particulars shall be entered by the Head of Office in a separate schedule. The form and the schedule so completed shall be attached to the pay bill concerned. In all cases where a subscription is made for the first time, the rule or special authority under which the subscription is received shall also be quoted in the form. In e-Salary the deductions on account of GPF/NPS shall be started

- immediately by the DDO on allotment of GPF number/PRAN at the rates specified by the government.
- (2) Under National Pension System, for each applicable employee, a deduction from the monthly salary is affected as contribution towards NPS. The percent of deduction shall be determined by Finance Department from time to time. A matching contribution towards the NPS shall be made by the State Government every month for each employee, who contributes to the scheme.
  - (3) For deduction on account of life insurance premium, it shall be the responsibility of the DDO. The DDO will ensure that deductions on account of life insurance premium are accurate.
  - (4) The cases where the subscription is a percentage of the rate of pay, the subscriber, if in foreign service, shall subscribe on the pay drawn by him in foreign service and equal matching amount shall be paid by the borrowing department/organization.
  - (5) When a subscriber to any fund whose subscriptions are realized by deduction from pay bills is transferred, the fact that he is subscribing to the fund shall be certified on the Last Pay Certificate by noting thereon the amount of his monthly subscription and the number of his account or policy.
- 134.** GPF Subscription deducted from a bill bears interest as though it had been received on the 1<sup>st</sup> of the month. Deductions on account of GPF shall be stopped 3 months prior to retirement. A report of employee retiring in next 6 months is available in salary. DDO shall ensure that there is no deduction towards funds made for the last three months Treasuries shall also ensure that there is no deduction towards the fund in the last 3 months of service.
- 135. Provident Fund/ GPF**
- General Provident Fund Schedules
- The following guidelines list shall be observed before passing the pay bills:
- (1) Provision shall be made in eSalary to submit schedules or electronic data of deductions as per the requirement of AG(A&E)HP / AG(Audit)HP.
  - (2) Separate GPF schedules are to be presented in respect of subscribers having different Departmental prefixes/GPF Series.
  - (3) Names of subscribers in GPF Schedule shall also be written in the ascending order of account numbers.

- (4) Pay bills shall be prepared according to the ascending order of the Provident Fund Account numbers in case where separate bills are drawn for each class of Government servants. Even in cases where the establishment bill contains different classes of Government servants, the names under each section shall be arranged in the ascending order of Provident Fund Account Number and the Provident Fund Schedules prepared for each section in the same order.
  - (5) The account number allotted shall invariably be quoted in full with all prefixes in the PF schedule and in the pay bill every month.
  - (6) Total of the schedule shall be struck independently and tallied with that of the pay bill. It shall be written both in words and figures.
  - (7) Separate schedule shall also be prepared for persons whose credits are adjustable by AG(A&E)HP or other than the AG(A&E)HP.
  - (8) Recovery of subscriptions and advances shall be shown separately and in case of advances, the number of installments recovered shall be indicated.
  - (9) The GPF advance and withdrawal sanction shall be prepared online by the competent authority and made available to the DDO who shall prepare bills for withdrawing money. The sanction data shall be made available to the AG(A&E)HP / AG(Audit)HP in electronic format and no physical sanction shall be sent to AG(A&E)HP / AG(Audit)HP/ Treasury. The GPF deduction data in respect of all subscribers shall be sent to the AG(A&E)HP / AG(Audit)HP in electronic form as per the agreed format. No schedules are to be sent when data in e-format is given. This data shall be provided to the AG(A&E)HP/AG(Audit)HP on the AGHP VLC login.
- 136.** a) The minimum subscription towards GPF shall be as specified under the GPF Rules and emoluments for subscription shall be the same as specified under the rules. The schedule for deductions shall be system generated.
- b) The employee recruited to the service on or after 15.5.2003, shall be governed under NPS the subscription to NPS shall be as per instructions issued by Finance Department from time to time.

**137. Enrolment in National Pension System**

Treasury shall first register an employee in the e-salary on the basis of data input sheet provided by the subscriber and the DDO as per the format given below. The unique IP number to be used as PPAN in registering employee in NPS shall be conveyed to the DDO/Subscriber along with CSRF. The Employee shall fill the



CHAPTER- V : WITHDRAWAL OF MONEY FROM THE CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNTS

remaining columns of CSRF as specified by CRA/PFRDA and made available online for registering under the National Pension System. Duly filled up form and the required supporting documents shall be submitted to National Pension System branch of Treasury.

**From-II:**

e Salary-IPAO-EmpMaster e-Salary-IPAO-Emp Code: 

I	P		-						
---	---	--	---	--	--	--	--	--	--

(For Office Use at Treasury)

Date 

--	--	--	--	--	--	--	--

Treasury code\* 

--	--	--	--	--	--

 Treasury description 

--

DDO Code\* 

--	--	--

 DDO description 

--

**Head Of Account\***

Demand	Major	SMaj	Minor	SMin	Budget Code	Scheme	P/V

Branch Section\* \_\_\_\_\_ Reporting At \_\_\_\_\_

Employee Name\* \_\_\_\_\_

Sex [M/F] \* \_\_\_\_\_ Father's/Husband Name \_\_\_\_\_

Employee Type\* :- Deputation / Internal Employee Post\*:-  
 Regular/Contract / Temporary

UID (Aadhar) 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

I hereby authorize Government of Himachal Pradesh to use my Aadhaar details for salary & Pension and authenticate my identity through the Aadhar Authentication System in accordance with the provisions of the Aadhaar Act, 2016 and the allied rules and regulations notified thereunder.

EPIC \_\_\_\_\_ PAN No. 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Employee Address\*:- (Permanent address) \_\_\_\_\_

**Employee Address:- (Residential)** \_\_\_\_\_

**GPF**                    **PRAN**

**Govt. Accommodation [Yes/No] \***     **Monthly License Fee** \_\_\_\_\_

**Date of Birth\***

**Date of Joining in Govt\***

**Date of Joining Current\***

**Date of Next Increment\***

**Bank Details**

**Bank Name** \_\_\_\_\_ **Bank Branch Name** \_\_\_\_\_

**Savings A/c No.** \_\_\_\_\_ **IFSC**

**MICR Code:**                 **POSTAL CODE**

**NPA [Yes/No] Designation\*** \_\_\_\_\_ **Gz/NG : [G/N]** \_\_\_\_\_

**Pay Commission\*** \_\_\_\_\_ **Pay Scale\*** \_\_\_\_\_ **From Date\***

**Pay Stop [Yes/No] Reasons** \_\_\_\_\_

**If Suspended [Yes/No] If Yes? Salary\* % \_\_\_\_\_ From Date** \_\_\_\_\_

Allowances	Amount	Calculation Criteria	Deductions	Amount	Deduction Head
Basic Pay			1. GPF Sub		
DP			2. GIS		
CCA			3. Saving Fund		
CA			4. Insurance Fund		
HRA			5. License Fee		
DA			6. Income tax		
FPA			7. Surcharge		
Fixed Medical			8.		
Conveyance All			9.		
NPA			10.		
Washing All					
Boarding All					
Uniform All					
Kit maintenance					
Special pay					
Personal pay					
Interim Relief					
Others					

**CHAPTER- V : WITHDRAWAL OF MONEY FROM THE CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNTS**

**Advance Details\***

Advance (AG Deductions)	Section No.	Date	Total Advance taken	Monthly Installment	Amount Recovered so far	Installment No	Recovery Head and Remarks
1. GPF Advance Recovery							
2. House Building Advance							
3. House Building Interest							
4. Vehicle Advance							
5. Vehicle Interest							
6. Warm Clothing Advance							
7. Warm Cloth Interest							
8. Festival Advance							
9. Festival Interest							
10. Misc. Recovery							
11.							

**LIC/PLI Treasury Deductions\***

LIC/PLI No.	LIC/ PLI No.	Premium	PLI	PLI No.	Premium
1.					
2.					
3.					

DDO's Signature with Date: \_\_\_\_\_

Deptt: \_\_\_\_\_

- 138.** The DTO shall sign the CSRF form after verifying that the particulars of the form are correct and the required supporting forms have been attached. Thereafter PRAN shall be generated online by the DTO. The DTO shall then forward the CSRF forms to the NSDL.
- 139.** PRAN issued by NSDL upon registration of subscriber shall be updated in the HPNPS module and eSalary module by the DTO. Subsequent deductions and payments under NPS shall only be made through quoting of PRAN number. The DTO shall not make any deduction or payment in respect of pension scheme unless the PRAN number is specifically mentioned in the Treasury bill/ pay bill. The deduction shall start immediately when PRAN is generated and entered in e-NPS/e-Salary.
- 140.** Changes other than that of photo or signature of the employee, required in employee details in the PRAN account shall be done by filling up form S2 as specified by CRA. The employee shall submit a duly filled S2 form with details of changes in employee particulars to DDO. The DDO shall sign and submit the form in the Treasury along with service book. The Treasury shall make the requisite changes in employee details which are verified by the DDO. The DDO shall verify that details such as information of nominees etc. being submitted through S2 form are correct. A copy of S2 shall be pasted on the service book as permanent record. The treasury shall also attest entries in service book regarding changes made as per S2.
- 141.** Changes required in photo or signature of employee in respect of PRAN account shall be effected by submission of duly filled form S7 as specified by CRA to the DDO. The DDO shall sign and submit the updated S7 form to the Treasury. The form(s) shall be pasted in service book by the DDO and counter signed by the treasury. The TO/DTO shall counter sign all entries in the service book from the start of the subscription till exit from NPS.
- 142.** The DDO is required to mention the deduction under NPS on the pay bill submitted to the Treasury. Deduction for contribution under the NPS shall be made on monthly basis after allocation of PRAN.
- 143.** (1) A schedule for deduction of contribution under National Pension System shall be sent to National Pension System branch in cases where salary or arrear is processed manually. DTO shall ensure that in such cases, contribution to pension account is updated manually and matching contribution from the Government account shall be paid. The DTO shall also ensure that all employees are matched to their respective districts in the NPS upon transfer

from other districts by shifting them to the current district.

- (2) The DDO shall prepare monthly statement of arrear deduction of NPS where PRAN was issued late and deduction was not carried out or retrospective regularization of NPS subscriber. The Treasury shall allow either one time deduction if possible or allow it in the form of EMI from salary.

**144. Advances or Withdrawal from the Provident Fund**

- (1) Advances or withdrawal from the Provident Fund permissible under the rules of the fund may be drawn by the Government Servants on specified proforma through system generated sanctions only.
- (2) Upon receiving the request and ascertaining the veracity of sanction request, the competent authority shall create the sanction for advance/ withdrawal through online OLTIS.
- (3) Once the sanction is approved in the system, the DDO shall be able to process the payment of advance/ withdrawal to the concerned employee.
- (4) The standard process of raising and passing of bill shall be applicable for payment of advance/ withdrawal from GPF.
- (5) In cases where sanction is system generated the sanction shall not be sent physically to the Treasury/AG(A&E)HP / AG(Audit)HP. The sanction and GPF withdrawal data shall be provided to the AG(A&E)HP / AG(Audit)HP in electronic format on the Treasury portal.
- (6) The final GPF sanction data shall be provided by the AG(A&E)HP in electronic format and made available to DDO and the concerned Treasury. DDO shall then generate the bill in its login and send the same to the attached treasury for processing.

- 145.** (1) When a subscriber to Provident Fund is about to retire and under the rules of the Fund the amount standing to his credit becomes payable to him, he shall place himself in communication with the AG(A&E)HP through DDO/ Head of office by whom his fund account is maintained giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The AG(A&E)HP being satisfied of the correctness of the claim, and on ascertaining the date up to which the subscription has been paid, shall arrange for the payment of the amount at the credit of the subscriber in account of his Fund by generating sanction and making e-Data available on treasury portal.

- (2) Bills for final withdrawal from Provident Fund shall be signed and presented at the Treasury concerned by the DDO. The Treasury shall pass the bill on the basis of authorization received from AG(A&E)HP through online OLTIS.
- 146.** So far as the provisions of this rule relate to preparation, signing and presentation of bills, these shall not apply to cases where AG(A&E)HP / makes final payment of the Provident Fund balances outside his jurisdiction. When the final payment of the balance at the credit of a subscriber to a Provident Fund is to be made outside the jurisdiction of the AG(A&E)HP who maintain the Provident Fund Account of the subscriber, then AG(A&E)HP shall, instead of issuing a special seal authority on another AG for arranging the payment, make payment to the payee by a crossed Bank draft. For this purpose, the AG(A&E)HP shall intimate the amount payable to the payee, and also send a form of receipt to be filled in by him. On return of the form of receipt duly signed by the payee, the AG(A&E)HP shall initiate the payment procedure.
- 147.** (1) Sanction for a temporary/ non-refundable advance from the Provident Fund shall remain operative for a period of three months or as provided in GPF Rules and adopted by the State Government and shall be deemed to have lapsed after this period unless it is specifically renewed. In case of refundable withdrawal from the Provident Fund affected in installments, the sanction accorded shall, however, remain valid up to a particular date to be specified by the sanctioning authority in the sanction order itself.
- (2) Separate bill shall be prepared for each individual advance or withdrawal.
- 148.** For manual preparation of the pay and fixed allowances of the Government Servant, bills in form HPTR-2 shall be used in which the whole of the pay and fixed allowances claimable by a Government Servant in respect of the same post shall be set forth. A Government Servant who draws an additional pay or allowance for a separate Office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than State revenues. For all other payments, bill form TR-5 available on online OLTIS shall be used.
- 149. Withdrawal from NPS**
- Withdrawals under NPS shall be as per the procedure approved by PFRDA. Withdrawal from NPS may be done at present as follows:
- (1) Exit from NPS upon attaining the age of normal superannuation (for Government employees only) or upon attaining the age of 60 years (for all

subscribers other than Government employees): At least 40% of the accumulated pension wealth of the subscriber needs to be mandatorily utilized for purchase of an annuity providing for the monthly pension to the subscriber and the balance is paid as a lump sum payment to the subscriber.

- (2) Exit from NPS before attaining the age of normal superannuation (for Government employees only) or before attaining the age of 60 years (for all subscribers other than Government employees): At least 80% of the accumulated pension wealth of the subscriber needs to be utilized for purchase of an annuity providing for the monthly pension of the subscriber and the balance is paid as a lump sum payment to the subscriber.
- (3) Upon Death: The entire accumulated pension wealth (100%) shall be paid to the nominee/ legal heir of the subscriber.
- (4) The partial withdrawal from the account of PRAN holder shall be allowed as per PFRDA guidelines.

**150. LPC**

- (a) The LPC of an Officer shall give complete details about the amounts due and deductions from it. The LPC of a transferred employee shall be printed using the eSalary module only upon receipt of transfer order from the DDO. After receiving the printed LPC from IPAO Treasury, the DDO shall verify the salary from pay bill register of the last month. The LPC of a transferred employee shall be issued by the Treasury and countersigned by the DDO from where the employee is transferred. The deductions on account of loans raised by the official from the bank where the DDO stands guarantee shall also be included in addition to other deductions that are not included in the eSalary module in the LPC by the DDO. The Treasury from which the Officer draws his claims after transfer shall commence making payment on the basis of LPC issued. The Officer receiving the LPC shall enter the LPC number in the e-Salary module to restart the salary of transferred employee.
- (b) In case of manual LPC of an employee returning from secondment basis from board/corporation or any other organization, the present DDO shall ensure that the Government Servant has been allotted IP No earlier or not. The DDO shall submit a certificate in this regard on the salary bill.

**151.** In case of LPC, if date of increment is not conveyed by the DDOs, their arrear shall be

prepared by the DDO after the confirmation of non-drawal from the previous place(s) of posting.

- 152.** No Government Servant may draw increased/ changed rate of pay, leave salary or fixed allowance unless the bill on which he draws is accompanied by an order from the competent authority authorizing the amount to be drawn. If drawal are to be as per the salary slip to be issued by the competent authority, the bill shall be accompanied by such a salary slip. If delay occurs in the issue of the authorization letter the Government Servant shall draw the salary bill at the old rates.
- 153.** The last payment of pay shall not be made to a Gazetted Government Servant or to a Government Servant finally quitting the service of Government or placed under suspension, until the DTO/ TO has satisfied himself through the Departmental authorities concerned and to his own records that there are no demands outstanding against him. In the case of Contract Officers and Officers purely in the temporary employment of Government proceeding on foreign service, in or out of India, final dues shall be paid only after ascertaining that no demands are outstanding against them.

**154. Transfer of Charge**

Every transfer of charge of a gazetted Government Servant shall be reported on the same day to the HOD or other Controlling authority concerned, DTO/ TO and Manager of the concerned bank branch on TR1 form. The transferred official shall be included in the database in the transferred employee registration with a unique IP code as per the LPC issued by the Treasury and countersigned by the DDO.

- 155.** (1) The DDO of the office in which the Government Servant is currently working, shall prepare "Due and Drawn statement" in respect of arrears of pay and allowances of such a Government Servant and send it to his earlier/ parent office (s), as the case may be, for verification of the claim. The latter Office may check these statements, make entries in their records (i.e. in the Office copies of the bills) and return to the concerned drawing Office 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 by the earlier payment Office the DDO may prepare the arrear bills of the Government Servant in the proper form, and draw the bills from the Treasury and disburse the arrears to him on proper acquaintance. The expenditure in this behalf may be debited to the budget provisions of his office.



- (2) The personal claims of the employees such as TA, MR etc shall always be drawn from the present place of posting. Any claim pending at previous place of posting pertaining to the period when employee was posted at previous place shall also be drawn at his/her current place of posting after obtaining non-payment certificate from previous DDO(s).
- 156.** The pay of the Government Servant shall not be readjusted by giving one more and another less than his sanctioned pay. The competent authority is not at liberty to readjust the pay of Government servants by giving one Government Servant more and another less than the sanctioned pay of his post nor may he distribute the pay of an absentee otherwise than as provided in the rules governing the service to which the Government Servant belongs. The salary of an Officer in the lower grade may be drawn against a vacancy at the higher grade. Pay and allowances of Gazetted employees are to be determined by Departmental authorities and to be drawn and disbursed by the DDOs.
- 157. Establishment Bills – Pay**
- (1) For the purposes of preparation of bills, parts of an establishment under the same Officer, which are charged under different major heads, are to be regarded as distinct establishments.
- (2) Different bills shall be presented at the Treasury for different establishments.
- (3) The pay bills may also be prepared by the Treasury on the basis of the database in the Treasuries. The detailed procedure for that shall be as specified by the Finance Department from time to time. The salaries shall be disbursed electronically directly by crediting the bank accounts of officials through NPCI. The treasury database shall be updated latest by 22<sup>nd</sup> of every month except February when updating shall be done latest by 20<sup>th</sup>, so as to give time to process files. No changes shall be accepted after 22<sup>nd</sup> of each month. The change report form shall be used to get the changes incorporated in database and for verification by the Treasury.
- (4) No changes shall be possible/allowed after the salary changes have been incorporated in the database as per the change report submitted by the DDO and file has been processed for payment.
- 158.** The cost of any special establishment for acquisition of land entertained under orders of Government by a Civil Officer acting as Public Works Disburser is chargeable as the cost of the works concerned and not as general establishment charges.

- 159.** (1) When any item of pay and allowances is withheld, a clear indication shall be given in the bill itself of the sums withheld and reasons for withholding them. When claims against items withheld are preferred after more than three months, the reasons for delay shall be stated.
- (2) In cases where leaves have already been sanctioned by a Department and the Government Servant concerned is transferred to another Department to join on the expiry of the leave, the issue of formal orders/ notification sanctioning leave and the payment of leave salary shall devolve on the Department from where he is transferred.
- (3) In cases where extension of leave is applied for in continuation of the leave already granted to him by the Department from which he is transferred , the issue of formal orders/notification sanctioning leave and the payment of leave salary shall devolve on :
- (I) The Department where he is to report for duty, if the transfer/ reversion of the Government servants to such Department is to take effect from the date of expiry of the original spell of leave, or
- (II) The Department where he is to report for duty, if transfer/ reversion is to take effect from the date of expiry of extension of leave applied for.
- (4) In cases where the leave is applied for by a Government Servant during the period of transit from one Department to another Department, the leave shall be sanctioned by the Department where he has to report for duty and the Department shall make suitable administrative arrangements for incumbent on the sanctioning of leave.
- (5) The procedure specified in paragraph shall apply mutatis mutandis in case of grant of leave and disbursement of leave salary of Government Servants transferred from one Office to another under the same Department.
- 160.** Normally, the pay and pension of the employees and pensioners shall be paid on the 1st working day of the succeeding month, but if 1st day is a holiday it shall be credited into the bank account of beneficiaries on the next working day. The payment of monthly pay bills of Government Servants and pension bills of pensioners shall be paid on the date specified by the Finance Department.
- 161.** The pay of a Government employee can be drawn only from the station/ institution/ office where he/she is actually posted and in no case the pay of a Government Servant shall be drawn from a station/ institution/ office other than his actual place of posting
-

and working. HODs shall be personally responsible to ensure that the pay of the Government Servant is not drawn from a station/ institution/ office other than his actual place of posting/Working.

- 162.** Each DDO shall maintain a Salary Register in electronic format in lieu of office copies of pay bills. The salary register shall have a column as specified by the Finance Department. The Treasury may also supply or make available online the system generated report in the shape of salary register to the DDOs. In that case the DDO need not maintain salary register in manual format.
- 163.** When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference shall be given to a previous post held by him and certify that he has not been enrolled in eSalary (which shall be supported by the last pay certificate showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re- employed after resignation or forfeiture of past service, a health certificate, as required under rule 3.1 of the of the HP Civil Service Rules shall accompany the bill.
- (a) If a pensioner is re-employed, the fact shall be stated in the bill. His/ her PPO number and IP No shall also be mentioned in the bills.
- (b) The LPC shall show the rate of subscription on account of the GPF deductions and other particulars issued by the Treasury, if salary is prepared by Treasury and countersigned by the DDO.
- 164.** To the first bill in which a periodical increment is drawn by any Government employee, a certificate in form PIC as presented below shall be appended.

**FORM T.R. 24**  
**(Periodical Increment Certificate)**

1. Certified that the Government servant/servants named below have earned the prescribed periodical increment from the date cited in column 6 having been incumbent of the posts specified for not less than \_\_\_\_\_ year from the date in column 5, after deducting periods of suspension for misconduct and absence on leave without pay and in the case of those holding the posts in an officiating capacity or holding temporary posts in substantive capacity all kinds of leave other than leave on average pay or earned leave during which they would have continued to officiate in the posts but for their going on leave, up to a maximum of four months or 120 days,

as the case may be, of such leave taken at a time.

Further certified that during the period/periods of leave on average pay or earned leave taken at a time from \_\_\_\_\_ to \_\_\_\_\_ and from \_\_\_\_\_ to \_\_\_\_\_ which has / have been counted for increment in the case of officiating Government servant/servants named below he/they would have officiated in the post/posts but for his/their going on leave.

2. Certified that the Government servant/servants named below have earned periodical increment from the date cited for reasons stated in the explanatory memo attached hereto.

Name of Incumbent	Whether Substantive or Officiating	Pay Scale of Post	Present pay	Date from which present pay is drawn	Date of Present Increment	future pay	Suspension for misconduct and such other absence as does not count for increment			
							From	To	From	To
01	02	03	04	05	06	07	08	09	10	11

Notes- (1) When the increment claimed is the first to carry an officer over an efficiency bar columns 5,6 and 7 should be filled up in red ink.

- (2) The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory name should be submitted in any case in which reason (2) applies.

.....  
Signature and designation of Drawing Officer.

- (a) The form provides for two alternative certificates. The first alternative certificate may be used in a case where the increment is due to a Government employee for having been incumbent of the post specified for the specified term from the date of last increment or of appointment to post, excluding periods of absence from duty not counting for increment and absence on extraordinary leave, and, if he had held the post in an officiating capacity, all kinds of leave other than the earned leave during which he shall have continued to officiate if he had not proceeded on earned leave as shown in the tabular portion of the certificate. In all other cases, the second alternative form shall be used and it shall be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

**Note:-** In order to enable the Audit Officer to conduct audit by challenging wrong increment certificates, if any, received under this rule, all authorities empowered to withhold increments under rule 4.7 of the H.P. Civil Services Rules shall furnish the Audit Office with copies of such orders withholding increment of non-gazetted Government servants that they may have issued.

- (b) Service in another post, other than a post carrying less pay, whether in a substantive or officiating capacity, service on deputation out of India and leave except extraordinary leave taken otherwise than on medical certificate shall count for increments in the time scale applicable to the post on which the Government Servant holds a lien, as well as in the time scale applicable to the post or posts, if any on which he shall hold a lien had his lien not been suspended.
- (c) All leave, except extraordinary leave taken otherwise than on medical certificate and the period of deputation out of India shall count for increment in the time- scale applicable to a post in which a Government Servant was officiating at the time of his proceeding on leave or deputation out of India and shall have continued to officiate but for his proceeding on leave or deputation out of India, provided that the Governor may, in the cases, where he is satisfied that the extraordinary leave was taken for any cause beyond the Government servant's control or for prosecuting higher scientific and technical studies issue directions to count extraordinary leave for increments under clause (b) or (c).

#### **165. Arrears of Pay and Allowances**

Arrears of pay shall be drawn not in the ordinary monthly bill but in a separate bill the amount claimed for each month being entered separately by quoting the number and

date together with date of encashment of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction or of any special order of competent authority granting special pay or new allowances. Such a bill may be presented at any time subject to the conditions laid down by Finance Department from time to time and may include as many items as are necessary. A note of arrear bill shall invariably be kept in the Office copy of the bills for the period to which the claim pertains over the dated initials of the drawer of the arrear bill, in order to avoid risk of the arrear being claimed again. Details of arrear of NPS shall be sent to the National Pension System branch to update the contribution in eNPS.

- 166.** The DDO shall also record the following certificates on the arrear bill under his signatures with date: -
- (a) that no part of the amount claimed had been drawn previously.
  - (b) that a note of the arrear claim had been kept in the Office copy of the bills for the period to which the claim pertains.
- 167.** Claims of arrear, time barred claims of Pay etc. shall be governed by the HPFR.
- 168.** The Transfer Travelling Allowance claim shall be presented with the following enclosures to the Treasury while presenting the bill through OLTIS in HPTR5:
- (1) Form TR 7
  - (2) Transfer order
  - (3) Bill Countersigned by competent authority at appropriate place
  - (4) Labour/Freight charges as notified by competent authority
  - (5) Entitlements as notified by the Government
  - (6) Any other allowance notified as admissible by the State Government

**169. Travelling Allowances**

Travelling allowances of establishments, other than permanent or fixed allowances, shall be charged in a separate bill. when actual expenses are drawn on account of the conveyances. For the purpose of drawing the allowances on account of a family or the higher maundage allowance a certificate shall be furnished by the Government Servant of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects and conveyances shall be supported by a certificate that actual expense incurred was not less than the sum

claimed. The DTO/ TO and DDO are at liberty to call for details of expenditure in processing/accepting TA claim.

- 170.** (1) The bills of TA claims on HPTR5 in online system shall be countersigned by the CO before these are presented at the Treasury for payment. The payments on account of TA shall be made electronically into bank account of the employees. There shall be no cash payment for TA claim.
- (2) The Travelling Allowance bills of Government servants shall be drawn in HPTR-7 which is submitted as attachment with form HPTR-5.
- (3) When journey is performed by a Government Servant out of jurisdiction, the sanction of the competent authority shall be attached with the bill invariably.
- 171.** Receipts to be produced for carriage of personal effects by road:
- (1) Giving receipts and re-imburement according to actual expenditure subject to specified ceiling shall continue in respect of the State Government employees as in H.P. All transfers involve road movement and very often frequent short term movements whereas in the case of Government of India, transfers are mostly by railways and there are very few stations involving road movement.
- (2) DDO shall ensure that all the T.A. claims for ex-jurisdiction journey shall accompany proper sanction of the competent authority for the performance of journey beyond one's sphere of duty. Non-compliance of these instructions is likely to compel the DTO/ TO concerned to refuse payment of the bill/ claim for non-compliance of these instructions.
- (3) Necessary permission for taking the Government vehicles outside the jurisdiction of H.P. shall invariably be obtained before undertaking the journey. In case it is not possible in some exceptional case, ex-post-facto, approval shall be obtained without fail. The Officers concerned shall attach a sanction to this effect with their T.A. Bills clearly indicating that the written permission of the Chief Secretary/ Registrar General of High Court has been obtained. The DTO/ TOs shall not pass the T.A. claims unless the written permission is enclosed with the bill.
- (4) The public servant, belonging either to a Government Department or a State Undertaking/ Board/ Corporation etc. sometimes, while claiming daily allowance while on tour simultaneously charge to his Office Contingency Account, extra taxi or other bills on account of his local travels. Except for the specified categories of local journeys, charging of such local travel bills to

Office contingency account while claiming T.A. and DA for the tour is irregular. In order to avoid the possibility of such irregularity in future, the employees of the autonomous bodies shall invariably append the aforesaid sanction with their T.A. bills before claiming the same.

- (5) TA bills shall also indicate the Tehsil and District of the stations from which/to which journeys are performed to obviate the difficulty being experienced in regulating the TA and DA claims of the Officers posted at different stations in Himachal Pradesh. The Officers perform journeys from/to full particulars of the stations in which District these are situated, are however not indicated with the result that it becomes difficult to determine the quantum of TA/ DA actually admissible to the Officers concerned.
- (6) Similarly, in the Charge Reports of Gazetted Officers, the name of the Tehsil or District shall be mentioned. As the amount of Compensatory Allowance is to be determined with reference to the place of posting (including Tehsil and District).
172. In order to avoid TA bills for journey performed for giving evidence before a court being cashed in the absence of the certificates in the proper form, DTO/ TO are required to examine carefully the certificates attached to the TA bills and to see that they are in order. Bills without proper certificates shall not be passed.
173. Payment of TA to a retired employee for journey for self and family and transportation of personal effects from the last station of duty to home town shall be allowed by TO/DTO without asking him to surrender Last Pay Certificate.
174. All TA bills shall have a certificate of the DDO as specified by Government of H.P from time to time.
175. a) Travelling Allowance to class IV employees shall be drawn on Travelling Allowance bill form and accounted for as such irrespective of the fact whether their pay is drawn on establishment or Contingent bill forms.
- b) All TA claims shall be regulated keeping in view the economy instructions issued by the Government from time to time.
176. **Medical Reimbursement Instructions**
- (1) M.R. claim shall be presented in the following manner and shall be regulated in the Treasury under the Medical Attendance rules and instructions issued by the State Government from time to time.



The claim shall be in Form HPTR-6 along with following enclosure:

- (I) Treatment slips (Prescription slip).
  - (II) Cash memos duly verified by the doctor and then passed by the DDO.
  - (III) MR Form verified, countersigned by the doctor (MA) and countersigned by the competent CO.
  - (IV) If medical advance is being drawn, original sanction order shall also be attached. Estimated expenditure of treatment and the date of operation as intimated by the doctor shall be mandatory for sanction of medical advance and amount of advance shall be directly credited into the bank account of the hospital/institution.
- (2) In case of treatment undertaken out of State by the claimants the form for claim may be as applicable/ signed by the doctor of that institution/ GOI under M.A. Rules.
177. (1) Cash memoranda in support of claims for reimbursement of cost of medicines need not be stamped or bear supplier's acknowledgement. The payments on account of MR shall be credited directly into the bank account of the employee/pensioners. In no case the MR shall be claimed in cash.
- (2) Where the DDO shall be designated as controlling officer, the DDO shall be authorized to sign at one place in TR5 and TR6. The cash memos of medical reimbursement shall be superscribed by DDO with the following "**Passed for ₹..... and cancelled**"
178. (1) Bills for grants-in-aid contributions etc. shall be presented in form T.R. 5. The orders sanctioning the payment shall be attached in each case. Unless the sanctioning authority directs otherwise, the bill shall be prepared and vouched for by the grantee, and no such bill shall be paid by the DTO/ TO unless it bears the signatures or counter signatures of the sanctioning authority, or such other Government official nominated in this behalf.
- (2) Bill for educational scholarships, stipends etc. shall be presented in Form T.R. 5. In the case of payment to institutions under private management, such bill shall be prepared and vouched for by the authorities of the institutions concerned countersigned by such Government official as may be nominated in this behalf by the Government. The orders sanctioning the payment shall be quoted in each case.

- 179.** If any conditions are attached to the payment of scholarships or stipends, the bill shall bear a certificate of the countersigning officer that he is satisfied that the specified conditions have been fulfilled.

**Miscellaneous Charges**

**180. (A) Bills for Contingent Charges**

- (1) The SOE- wise expenditure is subject to the rules or procedure given herein except in so far as it may be governed by any special rules for that SOE as contained in Government Order on delegation of powers dated 03rd June 2014 vide Fin F-A-(11)-11/2014, June 2015 or as ordered by FD.
  - (2) All contingent bills shall be prepared in HPTR 5. The details of payee shall be fetched from ePension or eSalary or from third party database. In the case of payments to third parties, payees shall be created by the DDO in the payee master and assigned a unique ID.
  - (3) Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually authorized from the Treasury. The contingent sub-vouchers of different kinds shall be entered in respective registers and signed/ passed by the Head of the Office/ DDO.
  - (4) All payments on account of payments to vendors/suppliers shall be made electronically by directly crediting their bank account. Such payments shall not be released in cash.
- 181.** (1) When it is necessary to draw money for contingent expenses, 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 a separate bill for each class of contingent expenditure. The Head of the Office/ Officer, to whom this duty has been delegated, shall carefully scrutinize the entries in the register or registers with the sub-vouchers, initial them, if this has not already been done by him and sign the bill which shall then be dated and numbered and presented for payment at the Treasury.
- (2) The contingent expenditure shall be entered in detail in TR-5 bill and the totals posted against them. In the case of expenditure requiring explanation, full details of the charges shall be entered in bills or details are attached.

- (3) The sanction of the competent authority shall be attached.
  - (4) A separate register is to be maintained for recording of advances by the competent authority/ Head of Office.
  - (5) The adjustment bill, along with balance if any, shall be submitted by the concerned Government Servant within a month of the drawal of advance, failing which the advance or balance may be recovered from his salary(ies).
- 182.** Government Officers, who are to make payments for contingent expenditure by drawing contingent bills on the Treasury, may make such payments out of the permanent advance or imprest, which they may be permitted to hold under the orders of competent authority, subject to the recoupmnt on presentation of contingent bills.
- 183.** (1) No contingent bill bearing the signature of an Officer other than the DDO, shall be passed for payment at any Treasury. The contingent sub vouchers and payees' receipts shall, without any monetary limit, be retained by the DDO. These shall be checked by the Audit Office during local audit.
- (2) Expenditures in different SOEs shall be made by DDOs depending upon the powers delegated to them and availability of the budget.
  - (3) While authorizing payment out of Treasury it shall be seen that: -
    - (I) Special or general sanction of the competent authority for the expenditure exists.
    - (II) Necessary funds to cover the charges exist, and expenditure over and above budget shall not be allowed by the software.
    - (III) All charges incurred are drawn and paid at once electronically and are not held up for want of funds and allowed to stand over to be paid from the grant of another year. Money indisputably payable shall not, as far as possible, be left unpaid; and that all inevitable payments are ascertained and liquidated at the earliest possible.
    - (IV) Money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary.
    - (V) No money is withdrawn from the Treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. It is not permissible to draw advances from the Treasury for the execution of works the completion of which is likely to take a considerable time.

- 184.** (1) It is a serious irregularity to draw money and deposit them in the cash chest or bank at the close of the year for the purpose of showing the full amount of the grant as utilized.
- (2) Whenever a cheque/bill is drawn and entered in the cash book, but not paid out on the day on which it is drawn, a note shall be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.
- 185.** The DTO/ TOs may authorize advance drawal of the amount of ₹ 10,000 only for each Head of Office and no subsequent advance shall be permitted by him unless first advance is duly accounted for.
- 186.** Every DDO requiring advance through AC bills shall attach a statement in the form as specified by FD to the first Advance Bill of whatever character presented for payment at the Treasury during a month. In the absence of this statement, the DTO/ TO shall refuse payment. A separate statement shall be prepared in respect of bills relating to each major head.
- Note 1: If any detailed bill has been returned for correction, the DTO/ TO shall show the date of original receipt in his Office and date of return fully explaining any delay.
- Note 2: A certificate shall be recorded by the DDO that there are no detailed bills with him of the nature referred to in Note 1 above. If there are, he shall clearly state the cause of delay in their return to the DTO/ TO.
- Note 3: Case in which the payment has actually been made, and the receipt either has not been received, or has been misplaced after receipt, the detailed bill shall be sent for submission to the Audit Office with a note to the effect that "Payee's receipt of ₹..... shall follow."
- Note 4: A certificate shall be attached to every abstract bill to the effect that the detailed bills have been submitted to the DTO/ TO in respect of abstract bills drawn more than a month before the date of that bill. On no account any abstract bill be cashed without this certificate.
- 187.** The advance drawals on A.C. bills shall be permitted for circumstances by DDOs as specified by the FD for reasons to be recorded in writing. The DDOs may also draw advances subject to availability of funds in relevant SOE. But at a time only one advance can be granted/ passed by DTO/ TO. The advance shall have to be duly adjusted during the same financial year. It shall be the responsibility of the DDO concerned to get the advance adjusted during the same financial year in which it is

drawn. Advance may be authorized in the month of March as well, but it shall be the responsibility of the DDO/HoD to ensure that these are adjusted before the close of financial year. The second advance shall only be authorized when first has been duly adjusted.

- 188.** Drawal of funds on Performa bills in anticipation of receipt to goods shall not be entertained and shall be treated as an advance bill to be drawn on Abstract Bill.

Exceptions may be made in the following cases:

- (a) in cases where approval of the Finance Department has been obtained.
- (b) for organizing Family Planning Camps.
- (c) for the purchase of cattle under the 20- Point Programme.
- (d) for the expenditure required for the conduct of Legislative Assembly/ Lok Sabha election/local body.

- 189.** The TO/DTO may authorize drawal of money on Abstract Bills for incurring expenditure if the bill is accompanied by one or more of the following documents:-

- (a) a railway receipt indicating that the goods have been dispatched.
- (b) a pre-receipted bill.
- (c) a certificate by the DDO that the money is required for making payment of fertilizer, seeds, plant protection material and agriculture implements/inputs, which have already been distributed on subsidy.
- (d) The items are as per the notification issued by the F.D. from time to time.

- 190.** Chief Medical Officer shall be allowed to draw two advances of the amount ₹ 20000 each and Block Medical Officer two advances of the amount ₹ 10000 each for Family Planning Camp, at a time. The third advance shall be allowed only on the adjustment of one advance already taken through detailed Contingent Bill.

- 191.** The advances on Abstract Bills may also be taken in the following cases: -

- (a) organizing workshops/seminars.
- (b) participating and organizing camps.
- (c) purchase of medicines.
- (d) items as notified by Finance Department.

- 192.** The DTO/ TO shall enter advances separately in the advance register. They shall

monitor that these are accounted for within the same financial year through the detailed contingent bill to AG(A&E)HP by the Treasury concerned.

- (1) Each Treasury shall maintain a separate register for making entries relating to advances being drawn and adjustment of advances. A single register shall be maintained for this purpose and details of such bill of each DDO drawing advance shall be entered in separate page of this register. Such register may be in the shape of electronic register.
- (2) The advance payment register shall be operated continuously and shall be maintained till all advances entered in it are fully recovered/ adjusted.

**(B) Inter-Departmental Transfers**

- 193.** (1) In the case of work done by a Government factory (such as a Jail or Workshop) or to other Department where the charge made is paid by Inter-Departmental transfer in the accounts the Officer served shall note the amount of invoice received from the supplying Officer in the statement of account at the foot of his contingent bill for the current month in order to work out the available balance of his grant but shall exclude it as a disbursement among the charges of his bill.
- (2) The Government Servant served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

**(C) Refund of Revenue**

- 194.** (1) Refunds, whether of stamps or of other receipts shall be credited directly into the bank a/c of the, person entitled to them after production of due authority at the DDO. DDO shall verify and indicate account details on TR-8 form for direct payment into bank account after being passed in treasury.
- (2) Refunds of revenue, fines, etc., shall be made by the bank directly crediting bank account of persons entitled to get refunds as per the signed pay order/advice of the DTO/TO.
- 195.** Refunds are paid through vouchers on form T.R. 8 as presented below. The Government Servant who receives the amount shall fill in columns 1 to 5 of this form

and also mention bank account details of the persons entitled for refund and sign the certificate at the foot, while the DTO/ TO shall verify the credit by means of particulars in columns 4 and 5 and affix his signatures in column 6 in token of his having done so. In addition the said authority shall also attest signatures of messenger who shall present/ collect refund orders from treasury.

<b>HPTR 8</b>				
<b>COMMON IN LIEU OF TR 41,51,62</b>				
<b>BILL FOR RETURN OF REVENUE/ REPAYMENT OF DEPOSIT</b>				
<i>For Treasury office use</i>				
Bill No.		Refund of Rs.	Voucher No.	
Bill Date			Voucher Date.	
1. Treasury Code				
2. DDO code				
3. Major head				
4. Sub major head				
5. Minor Head				
6. Sub Head				
7. Object Code				
8. Budget Code				
9. Demand No.				
REVENUE HEAD TO WHICH CREDITED				
(In case of revenue refund only)				
1. Major Head				
2. Sub Head				
3. Minor Head				
4. Sub Head				
5. Original Deposit Rs .	_____ HIMGRN.No _____		Date _____	
6. Original bearer: The said amount deposited by Sh/Smt/M/s				

<p>7. Name of payee. _____</p> <p>8. Amount of refund Rs. _____</p> <p>1. Certified that the refund/payment has been noted against the original entry in the departmental accounts under my initials and previous record for Refund of the same Sum has not been made.</p> <p>2. Passed for payment and sanctioned for Rs. _____</p> <p>9. Other Payee Code (as generated on eBills/HP-OLTIS) _____</p> <p>10. Bank Details</p> <p>Bank Name _____ Bank Branch Name _____</p> <p>Savings A/c No. _____ IFSC _____</p>	<p style="text-align: center;">Signature of DDO with Seal</p> <p style="text-align: center;"><b>(TO BE USED BY TREASURY OFFICE)</b></p> <p>The particular of deposits as given against column No. 14 to 17 and / or 8 to 13 are verified from treasury record and examined and entered.</p> <p>Supt Treasury _____ Treasury Officer _____</p> <p>Pay Rs _____</p> <p style="text-align: center;"><b>TREASURY OFFICER</b></p> <p style="text-align: center;"><b>(TO BE USED BY THE ACCOUNTANT GENERAL)</b></p> <p>Admitted for Rs. _____</p> <p>Objected for Rs. _____</p> <p>Reasons for objections. _____</p> <p style="text-align: right;">(Accounts Officer)</p>
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The payment head corresponds to the receipt head from which the refund is being allowed to be given. In case of repayment of deposits from Revenue/Civil Court/ Security /PLA etc. the receipt and payment heads are same therefore receipt classification is not required to be given.



- (1) The Collector or other office concerned shall, on passing an order of refund, at once issue to the payee a refund order and notice. A copy of the refund order and notice shall be sent to the DTO/ TO.
- (2) On receipt of a refund order passed by the Collector or other Officer concerned, the DTO/ TO shall authorize the payment through RTGS/ NEFT without delay.
- (3) No check can be exercised over refunds of revenue in the AG HP. It is, therefore, essential that every refund shall be noted against the original credit in the Departmental accounts or treasury where the money received is entered in detail. A certificate of such a note having been made shall be given in all vouchers for refunds. Each repayment of deposit is at once recorded in the Register of Repayments maintained in T.A.-21 as below and a note shall be kept in T.A.-20 as below against the item. In case the deposit is adjusted by transfer to some other Head of Account, the Head of Account to which it is transferred and the item in which it is included in the Treasury account, and corresponding entry shall be made in HPOLTIS. These registers may be made part of OLTIS where each refund shall be authorized on system noting against the original receipt entries.

**T.A. 21**

Register of Repayments of \_\_\_\_\_

Deposits at Treasury in the month of \_\_\_\_\_

Sr. No.	Date and No. of original deposit	Amount of balance of deposit	Date of present payment	No. of repayment vouchers
1.	2.	3.	4.	5.

To whom paid	Initials of Supdt/TO/DTO	Balance
6.	7.	8.

**T.A.20**

Register of Deposits for the month of \_\_\_\_\_

Date of Deposit	Sr. No.	Treasury Code	DDO Code & Designation	From whom received
1.	2.	3.	4.	5.

Nature of deposit case No. (if any)	Amount	Initial of DTO/TO	Detail of –re-payments Date Name of authority Amount Ordering of each Repayment
6	7.	8.	9.

Balance	Initial of DTO/TO	Amount Lapsed	Initial of DTO/TO
10.	11.	12.	12.

- (4) In the case of all refunds pertaining to VAT, the responsibility for the verification and preparation of refund shall be of the Excise and Taxation Department. The Treasuries shall only be responsible to see the following certificate which shall be given by the Excise and Taxation authorities:-
- (I) Money being refunded was deposited in the relevant Government Head of Account;
  - (II) Money in the refund has not been refunded earlier; and
  - (III) Refund in question is out of the relevant Head of Account.
- The authority submitting refund claim shall affix certificate incorporating three conditions mentioned above in the refund order.
- (5) The Treasury shall keep record of refunds being authorized out of receipts by recording payments in the remarks column. The partial payments from receipts shall be allowed till balance is available in the original receipt.
- (6) Refunds on account of receipt collected through Cyber Treasury and through online system from portal of Excise and Taxation Department shall be as under:

**196. Refund through Cyber Treasury**

The following procedure shall be followed for refund of receipts through Cyber Treasury

- (i) The concerned DDO shall pass a refund order on TR8 on the basis of written request received from the applicant after verifying the receipt record from Cyber Treasury. The DDO shall also mention challan/HIMGRN no on the refund order.
- (ii) The refund order on TR8 shall be submitted into local treasury, which shall forward the same to the District Treasury Officer, Cyber Treasury.
- (iii) District Treasury Officer, Cyber Treasury shall verify the receipt on the e-Challan portal and make entry in a separate register regarding refund of receipt.
- (iv) The refund order shall be returned to the local treasury by the DTO, Cyber Treasury for release of payment. The local Treasury shall release payment against refund order verified by DTO, Cyber Treasury.

- 197.** (1) Unless otherwise provided by any law or rule or Departmental regulation, an order for the refund of revenue shall remain in force for a period of one month only from the date on which it is issued and no payment shall be made on its authority thereafter, unless it has got revalidated by the sanctioning authority.
- (2) Earnest money deposits shall be refunded only under the authority of an order endorsed upon the original deposit receipt of the DTO/ TO, by the Departmental Office in whose favour the deposit was made. If, the Departmental Officers desire that the deposit, instead of being refunded, be carried to the credit of Government, he shall return the receipt with this direction, where upon the DTO/ TO shall make the necessary transfer on the authority of this voucher.
- (3) In case of small court deposits (Sheriff Petty Account) which are made without details, the repayments are made by cheques on the Treasury which are taken to debit of the same personal account.

- 198.** (1) Repayment of deposits standing at the credit of individuals in the Collector's, Magistrate's or Judge's account shall be made on the order of the Officer on whose registers they are and by whom the usual check registers are kept. Persons claiming repayments of such deposits shall, therefore, apply to the Officer who received them, who, after examining the check register and

making the necessary record, shall give the applicant an order for payment at the bank. Before being presented at the bank, a magistrate's or Judge's order shall be taken to the DTO/ TO for passing.

- (2) Each Court shall duly intimate to the treasury the amount of lapsed deposits to be deducted from the Personal Ledger pass book on the closure of financial year by 10<sup>th</sup> April.
- 199.** (1) A refund bill shall be payable through RTGS only. Their receipts shall be taken on the bill itself. If they do not turn up on the same day, then
- (I) in the case of those who come later, but within the period of the same list of payment, their receipts shall also be taken on the bill which shall accompany the list of payments.
  - (II) in the case of those who come during the period covered by a later list of payments their acquaintance shall be taken in separate receipts, duly recording the number and date of the bill already submitted with a previous list of payments, to show that the payments were made in further disbursement of the bill. The separate receipts shall be submitted to the AG(A&E)HP as vouchers in support of the payments made on them.
- 200.** (1) The PLA transactions are recorded in Form T.A.-22 as below which are bound in a volume with separate ledger pages for every personal deposit. The receipts are entered without numbers and the disbursements are made from the aggregate balances without further remarks. The Treasury Office is required to strike a total at the end of each day's transactions for each day.

<b>T.A.-22</b>					
Treasury Register of Personal Deposits on Account of _____					
Date	No. and Date of Cheque encashed	Amount received	Amount Paid	Balance after each transaction	Treasury Officer's Initials
1.	2.	3.	4.	5.	6.

- (2) If there be a large number of transactions on the same day, a balance in the personal deposits account need not be struck after each transaction but the DTO/ TO, if there be any possibility of over drawal, shall by totaling items of

- receipts and refund and striking the balance whenever necessary, satisfy himself that the balance is not overdrawn.
- (3) The DTO/ TO while making payment need only see that withdrawals are made only on cheques signed by the responsible administrator and the withdrawals never exceed the balance in the account.
  - (4) A pass book in HPFR Form 23 is maintained by the administrator of the fund and is sent to the DTO/ TO at least once in a month. The DTO/ TO is responsible for seeing that the entries on each side of the pass book are totaled and the balance struck and agreed with the Treasury account. The book shall then be signed by the DTO/ TO. A certificate from the Administrator of every PLA to the effect that the balance claimed is of the same amount and agrees with the Treasury figures, shall be obtained with the closing of the year.
- 201.** (1) Subject to the provisions of the relevant Acts and rules made thereunder, a competent authority may accord sanction to a refund of revenue which may either be given on the vouchers itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the AG(A&E)HP.
- (2) Refunds of revenue are broadly classified as:
- (I) Refunds which are made ex-gratia Government being under no legal obligation to make them.
  - (II) Refunds or revenue which are not registered as expenditure for purpose of grants or appropriation.
  - (III) Remission of revenue allowed before collection is treated as reductions of demands and cash payments of revenue after collection as refunds.
- 202.** (1) Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are regulated by Departmental rules.
- (2) Refunds are allowed on court fee stamps affixed to passport applications, which are rejected by the Government. There is no time limit for allowing such refunds on this account.
- 203.** Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realization, as the case may be, shall be traced and reference to the remission or repayment shall be so recorded against the original entry in the cash book or other documents as to make the entertainment of a double or erroneous claim

impossible. Any acknowledgement previously granted shall, if possible, be taken back and destroyed and a note of the repayment shall be recorded on the counterfoil of the receipt.

- (1) As a precaution against double refunds of land revenue or other receipts the details of which are not furnished to the AG(A&E)HP, the amount and the date of each such refund shall be noted by the DTO/ TO against original item of credit in the Treasury deposit register or on the OLTIS if the item has not been credited in a separate register.
  - (2) Payments on account of refunds shall be recorded by the DTO/ TO in a refund register on system or offline. In the column, 'Miscellaneous Refunds' only those items shall be entered which cannot be recorded under any column in the form.
  - (3) A Collector or other Government Servant concerned shall, on passing an order of refund, at once issue to the payee a refund order combined with a notice asking the persons to whom the refund is to be made to intimate bank account details for payment through RTGS. The responsibility of collecting bank details of person shall be of the Collector.
  - (4) There is no objection to the payment of the refund vouchers of revenue deposits through a recognized bank in whose favour they are endorsed by the payee.
- 204.** (1) When the office-in-charge of a Sub-Treasury has occasion to place in deposit an item, which, according to rule, shall be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the District Treasury.
- (2) To avoid inconvenience to depositors, deposits repayable at a Sub- Treasury shall not be made payable at the District Treasury except in very rare cases. If in any case it is considered desirable to make payment in this manner, the District Treasury shall first inform the TO concerned that payment is being made at the District Treasury and obtain an assurance that payment has not been made at the Sub-Treasury. After the payment has been made, the TO shall be directed to make the original entries in the receipt register as paid. The refund shall be done from the location where it was deposited and directly into the bank account of the claimant.
- 205.** Discount on purchase of stamps is allowed to registered vendors under relevant rules and shall be given by deduction from the purchase-money. Details of registered

vendors are maintained in the eStamp module. License number and date of expiry shall be recorded in the eStamp vendor master. Vendors shall be supplied non-postal stamps for which they have been issued license

The net amount shall be received and brought to account, the receipted challan being the payer's authority for receipt for the stamps from the DTO/ TO. The denomination wise details of stamp purchase shall be entered in the eStamp module and discount offered shall be calculated. Treasuries are not required to deduct TDS.

- 206.** (a) The DTO/ TO shall keep an attested copy of License of each vendor taking Judicial/ Non-Judicial Stamps from Treasury and ensure that non-postal Stamps are issued and discount shall be allowed in accordance with the terms and conditions of the license. The discount shall be calculated as per the eStamp module.
- (b) Further, the renewal of license by the vendors shall be ensured before its lapse. The Treasury shall not supply stamps to such vendors who fail to get their license renewed.
- (c) Stamp vendor shall collect the stamps from the Treasury on producing the copy of challan duly deposited in the bank. No authority letter shall be accepted to collect the stamps purchased by the stamp vendor.

**207. Commission to Registrars**

Commission to Registrars shall be drawn upon vouchers under Departmental rules which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the Treasury accounts. In cases where commission is calculated on the number of documents registered the bill is passed on a certificate of the District Registrar or the other CO.

Note: For rates of commission payable to registering Officers who are entitled to commission and for full instructions on the subject to Registration Rules applicable in H.P.

- 208.** Payments, for the purchase of stationery from the Controller of Printing and Stationery, H.P. shall be under some general or special sanction. In case there is no provision in the Departmental rules, they shall be made upon separate bill accompanied by vouchers and a certificate that they have been entered in the proper store accounts duly quoting the authority (unless it is a general one) under which the purchase is made.

**Deposits**

**209. Lapsed Deposit**

Immediately after 31<sup>st</sup> March each year, a list shall be prepared on the format given below for the lapsed deposits. The deposits, the detailed accounts of which are credited to the Government as lapsed may be refunded by the TO without the sanction of the AG(A&E)HP. The DTO/ TO before authorizing refund in such cases, shall ascertain that the item was really received and traceable in his records as carried to the credit to the Government as lapsed .

<b>PLUS AND MINUS MEMORANDUM OF 8443- CIVIL DEPOSIT FOR _____ 20____</b> <b>including ( LAPSE DEPOSIT)</b>							
HEAD OF ACCOUNT	NATURE OF TRANSACTION	O.B.	RECEIPT	TOTAL	PAYMENT	LAPSED ON	C.B.
8443-00-101-00							
8443-00-103-00							
8443-00-104-00							
8443-00-106-00							
8443-00-110-00							
8443-00-110-00							
8443-00-121-00							

**DISTT. TREASURY OFFICER**



LAPSED STATEMENT FOR THE FINANCIAL YEAR ___ LAPSED ON ___					
UNDER HEAD 8443-CIVIL DEPOSIT 00-101-00 REVENUE DEPOSIT					
Sr. No.	Date of deposit	Lapsed Amount	Date of repayment	Amount	Balance
	<b>TOTAL</b>				

**DISTT. TREASURY OFFICER**

**Payment from Deposits**

- 210.** (1) A deposit repayment voucher shall in no case be prepared at the Treasury or Sub- Treasury Office and shall be prepared by the concerned authority/DDO. The repayment shall be authorized by the Treasury or Sub-Treasury “for” the depositor/(s).The concerned DDO shall ensure that proper bank account details of payees are mentioned in refund order for payment through RTGS.
- (2) Manual Deposit repayment orders shall remain in force for a period of one month after which no repayment shall be made on its authority unless it is revalidated.
- (3) As a safeguard against fraud, the authority ordering payment shall enter the name and address of the payee after the words “passed for payment”, thus “passed for payment to ....”.
- (4) In case the T.A. 2 has been destroyed after 15 years or otherwise the DTO/ TO may make payment on the order of authority asking for repayments, naturally, without verifying the deposit. The authority ordering repayment shall be responsible for such refunds.
- 211.** There are two methods by which the Civil Court and Criminal Court deposits may be repaid:
- (1) Personal Deposits Withdrawals are made only on cheques signed by the responsible administrator, which remain current for three months after the date of issue. The DTO/ TO's duty is to see that withdrawals are made only on cheques signed by the responsible administrator and that the withdrawals never exceed the balance in hand and RTGS advice for making payment online is attached with cheques. All payments shall be released by directly crediting bank account of the payees.

- (2) In the case of Personal Deposit Account, the withdrawals shall also be permissible on cheques signed by another Gazetted Officer, authorized by the DDO, operating on the account during the latter's absence on leave or tour. On return to headquarters, the DDO shall satisfy himself that no fraudulent payment has been made during his absence.

**Loans and Advances**

- 212.** The HPTR5 bills on which a loan or an advance is drawn, shall quote the authority sanctioning such loan or advance, but no part of such loan or advance can be disbursed from the Treasury except under the order of the sanctioning authority.
- 213.** Re-drawal of amount lost through misappropriation, defalcation, embezzlement, etc. requires sanction of the authority competent to write off the loss. However, no special authority from the AG(A&E)HP / AG(Audit)HP is required in such cases.
- 214.** (1) The bills on which these advances are drawn shall contain the authority sanctioning them and the sanction had been specifically communicated to the DTO/ TO except in regard to house building advances, advances for purchase of conveyances.
- (2) The names of Government Servants with their designation and the amount of advances sanctioned for each shall be clearly indicated in the form to be used for the purpose.
- 215.** (1) The payment of such loans/ advances i.e. for HBA/MCA, education etc. shall not be made at the Treasury without issue of prior loan account number by the AG(A&E)HP. However, the responsibility for the correct drawal of advances shall rest solely with the DDO as well as their Heads of Departments.
- (2) The earmarking for funds of Government Servants for house building purposes etc. shall not be done by the Finance Department on receipt of an application only, unless it is accompanied by all relevant documents as required under Finance Department's instructions from time to time. A person's priority in the waiting list shall be determined from the date when the case is received complete in all respects and not from the date of receipt of a simple application accompanied by necessary documents.
- (3) When asking for the authority for payment of the advance the Controlling Officers shall record on the bills a certificate to the effect that he has secured and retained with him and agreement as specified by GoHP in HPFR Form 17, signed by the applicant pending execution of the final mortgage bond as

specified by the GoHP in HPFR Form 14, or HPFR Form 17, as the case may be, after the house is actually purchased. The fact of execution and registration of the bond shall be intimated to the AG(A&E)HP as soon as possible.

- (4) H.B.A. for the purchase of land- Provisions of H.P. Finance Rules: - The Government Servant shall sign an agreement in HPFR Form 17 at the time of taking an advance for purchase of land and the amount shall not exceed what is required for the purpose. A mortgage deed as specified by GoHP in HPFR Form 14 or HPFR Form 16 as the case may be, shall be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed shall be registered within four months of its execution.
- (5) Bill for drawal of first installment of H.B.A. for construction of House-Certificate regarding execution and registration of mortgage bond. In order to secure Government from loss, the house so built together with the land it stands upon, shall be mortgaged with the Government by whom the mortgage shall be released on liquidation of full amount. The Head of Office in the case of non-gazetted Government Servant and the Controlling Officer in the case of a gazetted Government Servant, shall when asking for authority for payment, send to the AG(A&E)HP a certificate either in the bill in which the advance is drawn or separately to the effect that the mortgage bond has been executed by the Government Servant taking the advance and that it has been duly registered. Before the first instalment or the House Building advance is drawn from Treasury, mortgage deed duly registered with the concerned Revenue Authority shall be obtained and a certificate to the effect that the mortgage bond has been executed by the Government Servant taking the advance and that it has been duly registered, shall be recorded on the bill.
- (6) Bills for drawal of H.B.A. for repayment of a private loan taken
  - (a) for purchase of land for building a house or
  - (b) for purchase of a house-Certificate regarding execution and registration for mortgage bond- provisions of H.P Financial Rules, an advance may be given provided.
    - (I) The amount of advance for purpose of land shall not exceed 25% of total amount admissible to the Government Servant for the construction of house.
    - (II) The land shall be purchased within three months from the date of

the withdrawal of advance and incase this is not done, the entire amount of advance together with interest accrued thereon shall be recovered in lump-sum.

- (III) The construction of house shall begin within five months of withdrawal of advance.
  - (IV) In case of advance for purchase of a house, the Government Servant shall additionally furnish satisfactory evidence of a clear title to the house. In the case of purchase of house, advance may also be given for repairs or improvement provided the advance for purchase of house is spent within three months of drawal and the advance for improvements and repairs is spent within a further 2 months.
- (7) Bill for drawal of HBA. for repairs of a house/ addition to the existing accommodation- Certificate regarding execution and registration of mortgage deed-provisions of H.P. Financial Rules shall be applicable for repairs etc. also.
  - (8) House Building Advances: Recovery of principal and interest to be classified under Major Heads “7610-Loans to Government servants” and “0049-Interest Receipts” respectively Recovery. schedules also be prepared separately for principal and interest for each individual loanee.

### **Departmental Payments**

#### **Forest Department**

- 216. The Officers of the Forest Department shall be supplied funds through eVitran for bills pertaining to all SOEs except works to be drawn through treasury. The payments on account of works may continue through banks till the time the Finance Department decides to do away with system of cheque payment.
- 217. When Government Servants of other Civil Departments are authorized to incur charges on account of the Forest Department they shall do so as Forest Disbursers. They can, therefore, obtain funds from the Treasury for such expenditure only under the rules applicable to the Government servants of the Forest Department. The DTO/ TO shall authorize cheque payment against the drawing account of a Divisional Officer, holding charge of a Forest Sub-Division or Range, provided that he has received from the Conservator, instructions to that effect in writing. Such instructions shall empower the Officer personally and shall specify the extent to which he may draw.

**218. Departmental Payments-PWD and Irrigation and Public Health**

- (1) Expenditure on account of pay, traveling allowance personal advances etc. in the Divisional Offices is incurred in the same way as in the other Civil Departments.
- (2) Expenditure on Contingencies of divisions is drawn through bills and paid through NEFT/ RTGS.
- (3) Payments shall be made by the bank only on pay orders issued by the DTO/ TO. DDOs of PWD and IPH shall use the proforma as specified for the RTGS/ NEFT advice, as given below. Treasury shall issue pre-assigned token numbers to DDOs of PWD and IPH Departments. These token numbers shall be filled by DDOs in RTGS/ NEFT advice.

(HPTR-RTGS/NEFT ADVICE)						
TREASURY CODE :-		DDO CODE :-		SDO CODE :-		
DDO DESCRIPTION :-						
PRE-ASSIGNED TOKEN NO :-				DATED		
To be directly credited to the following accounts				Total Amount		
Sr. No	Name of Contractor/Supplier	Payee Code	Amount (Rs.)			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
					Total	
In Words:						
DDO Signature & Seal (Pay Order By DTO/TO for NEFT/RTGS)						
Received by			(DDO Signature & Seal)			

- (4) The detail of payments against self drawn cheques shall invariably be attached and payments shall be released online.
- (5) An Officer-in-Charge of a division may regulate the drawings of his Sub-Divisional Officers by letter of credit issued by him.
- (6) Letters of credit issued by Officers in charge of divisions may be acted on without further authority. However treasury shall ensure that entire amount in authorization by the SE is allocated by EE.
- (7) The system of LOC in respect of PWD and IPH is computerized by the Finance Department. The reports and procedures in the computerized system shall be as specified by the Finance Department.

**219. Payments on account of works through LOC system**

- (1) For the purpose of drawal of funds, facility of drawal through LOC shall be applicable for payment in PWD and IPH department regarding works payment only. For drawal related to other SOEs, the standard process of drawal as for other civil departments shall be applicable.
- (2) The withdrawal and remittance on account of deposit work shall be done in a cashless mode. The bill for the amount shall be prepared by the DDO in relevant service head. The challan under head 8782 for equal amount in favour of the XEN concerned executing the deposit work shall also be presented along with the bill. The treasury shall pass the bill and challan and book these on payment and receipt side on receipt of scrolls from the bank. The original copy of challan shall be supplied by the DDO to the concerned XEN. On receipt of copy of challan deposited by the DDO, the XEN shall claim the LOC against said amount on receipt of CTR from treasury concerned.

**220. Budget Allocation for LOC**

- (1) Finance Department at the start of the year and thereafter shall authorize LOC to the E n C. The LOC limit is then allocated to CEs and then to SEs. The SEs shall then allocate LOC for each EE and intimate the same to the concerned District Treasury. The EE may further allocate the LOC to AEs. The Chief Engineer shall ensure that funds are not allocated in excess of the budget allotment by way of limits allowed under this scheme. It may also be noted that this letter of credit does not entitle the said Officer to draw the whole amount in one lot and place it in a separate Drawing Account at the Bank.

- (2) The Treasuries shall maintain a record of the LOC allocated to each EE/ AE in a master file in online OLTIS as per authorization and distribution received. It shall also be ensured that the entire amount communicated by the SE has been allocated by the EE.
- (3) The allocation up to the EE/ AE level shall be recorded in LOC module of HPOLTIS and the same shall be communicated to the concerned Treasuries/ Sub-treasuries.

#### **Payment against LOC**

221. (1) All payments against LOC without any limit to suppliers/ contractors shall be made only through NEFT/ RTGS and no cheque payment shall be allowed.
  - (2) In case of inter-departmental payments, cheques may be issued till the time Finance Department notifies a changed procedure.
  - (3) It shall be the duty of concerned office of PWD/ IPH to maintain relevant banking details of suppliers/ contractors to enable ePayment.
  - (4) For making payments to suppliers/ contractors, each EE/ AE shall be given pre assigned tokens. The EE/ AE shall then send payment advice along with the processed bill to the concerned Treasury.
  - (5) The Treasury official shall then check the payment advice for the following:
    - i. the Pre- assigned token number belongs to the concerned DDO.
    - ii. allocation limit as per the specified LOC.
  - (6) The concerned Treasury officials shall then follow the normal process of payment for ePayments and recording of accounts.
  - (7) The unspent balance of this letter of credit shall be available for utilization after the expiry of the period but not after 31st March of that year. The concerned DDO shall also surrender the unspent amount of LOC.
222. (1) Rules 220 onwards apply primarily to Officers of the PWD. They are equally applicable to IPH and Special Land Acquisition Officers and other Officers not belonging to the PWD who may be authorized to incur expenditure against the grant for Public Works. It does not apply to the charges for construction (petty) and repairs executed by Civil Officer, which are not treated as expenditure of the PWD. DTO/ TOs are prohibited from issuing any money for the disbursement of Civil Officers acting as Public Works Disburses except in accordance with these rules.

- (2) When an Officer of another Civil Department is authorized to incur charges on account of the PWD against the grant for "Public Works", he shall do so as a Public Works Disburser.
223. All charges incurred by the Chief and Superintending Engineers, and other special Officers (not being Divisional Officers) and their subordinates are drawn on bills like those of other Civil Officers. Similarly forest officers shall also draw from the Treasury for payments other than works.
224. DDOs may be permitted to present the bills of their establishments direct at the nearest Sub-Treasury, but no Officer shall be allowed to draw at more than one Treasury or Sub-Treasury.
225. Funds may also be withdrawn by the Divisional Officer or his Sub-Divisional Officers, from Sub-Treasuries. The rules given above shall apply mutatis mutandis in this case also.
226. Letters of Credit facility shall be available to post offices. The LOC in favour of the post Office shall lapse at the close of the month for which it has been issued.
227. (1) The premium of LIC shall be deducted from the salary of Government Employees. Such deductions are configured in eSalary while processing the monthly salary bill. The commission @ 1/8% of the premium shall be deposited in the Government receipt under head 0070-60-800-05.
- (2) The premium shall be paid to LIC through cheques by the DTO/ TO.
- (3) The cheque shall be paid for the relevant head in Public Account.

#### **PENSION PAYMENTS**

228. **Pensions**

In the rules 229- 270, except where it is expressly otherwise provided, or the context otherwise requires:- "Service Pension" means a pension, payable to, or in respect of a person, in consideration of his past employment under the State and includes a gratuity so payable.

"Political Pension" means a pension granted to ex- Members of Legislative Assembly and their family members, wherever applicable.

229. **Place of Payment:**

Subject as hereinafter provided, and subject also to such conditions as may be laid down by the AG(A&E)HP, service pensions may be drawn from any bank branch of



authorized bank by the State.

**230. Pension Payment Order**

- (1) Unless the Government orders otherwise in the case of any particular class of pensions, payment of pensions may be made only upon Pension Payment Orders issued by the AG(A&E)HP.
- (2) The AG(A&E)HP shall prepare the PPO as per the CCS Pension rules (1972) or the instructions issued by the Government of Himachal Pradesh for regulating pension.

**231.** The PPOs are sent by the AG(A&E)HP to the District Treasury of the District from where the pensioner opts to draw his pension. Payments of pensions are made only upon PPO issued by the AG(A&E)HP. These are posted in Pension module maintained in the District Treasury. The T.R. 36 in Computerized Pension Disbursement System shall be as decided by the Finance Department. When both the halves of PPO are returned to AG HP on account of death of pensioner, the PPO is struck off permanently from the list with proper remark in the relevant column of ePension module with date and cause of return duly entered. However treasuries shall maintain TR 36 manually as per the prevalent practice for inter state pensioners.

**232.** In the case of commuted value of pension, the Audit Officer shall issue the PPO for the reduced amount of pension, along with the authority for the payment of commuted money, with instructions to the Pension Disbursing Authority to make the payment in the Computerized Pension Disbursement System. The commutation payment through RTGS/NEFT shall be on the basis of commutation scroll generated by the District Treasury on the basis of authorities received from the AG(A&E)HP.

**233.** The date on which the payment of the commuted value of pension is made to the applicant or the commuted value is credited to the applicant's account shall be entered in ePension. by the disbursing authority.

**Procedure for Start of New pension**

**234.** On receiving a PPO of new pensioner from AG(A&E)HP, District Treasury shall ask the pensioner to submit the following documents:-

- (a) Copy of PPO issue intimation slip received from AG(A&E)HP .
- (b) Life certificate duly verified and specimen signature attested by any Gazetted Officer.
- (c) Pension Nomination Form.

- (d) Marriage/ Remarriage declaration (in case of family pensioner) as specified in ePension.
  - (e) Non employment certificate as specified in ePension
  - (f) Bank Account number along with photocopy of passbook duly attested by designated bank opted by the pensioner.
  - (g) If pensioner opts for fixed medical allowance with pension, option for same through his head office.
  - (h) Valid age proof of spouse.
- 235.** On receiving these documents District Treasury shall enter the data in ePension module and send commutation pension (if applicable) through NEFT/ RTGS and date of payment of commutation shall be recorded in the ePension module. The date of payment of commutation shall be the date of sending RTGS/ NEFT advice to the bank transacting with the concerned District Treasury as the bank is to release payment on same day. The treasury shall enter PPOs till 25th of the month upon receipt of all document in rule 234. Pension shall be disbursed for all such PPOs. PPO revision received after the date on which Pension payment advice is sent to the Bank shall however be entered in the system but pension shall be released in subsequent month, along with the arrear if due. The District Treasury shall send scroll in the shape of bills under relevant heads of account for various categories of pension and prepare account upon receipt of payment scroll.
- 236. Revision of Pension Payment Order**
- (1) Revised PPO received from AG(A&E)HP shall be given effect in the pension database in the same way as the original PPO.
  - (2) Arrears as a result of revision in PPO shall be processed as per the instructions provided in the revised PPO.
- 237. Payment of Pension through Banks ( Out of state Pensioners Only)**
- The PPO shall be routed through the District Treasury to pension paying branch. Pensions shall be paid by credit to the pensioner's saving account at banks selected by them. The credit of pension to the respective pensioners account shall be done by the bank branch on first day of the following month. The calculation of pension shall be done by the bank branch as per authorization in PPO. Such scrolls shall be lodged by PDAs in the treasury through transacting banks for reimbursement.

**238. Transfer of PPOs from Treasury to Banks**

The pensioner shall be required to open bank account at the desired designated bank. The grievances of the pensioner shall also be entertained at the Sub-Treasuries for the pensioners who draw their pension from bank branch irrespective of the Bank branch falling in their jurisdiction or not. Care shall be taken to address the grievances immediately and in no case it shall be kept at Sub-Treasury beyond one day, if intervention/clarification from District Treasury is required. In the latter case matter may be referred to District Treasury immediately.

**239.** In respect of new pensioners the AG(A&E)HP, while issuing the PPO to the District Treasury Office shall also mention on the PPO itself the particular branch of the Bank from which the pensioner has opted to draw pension along with account number. The DTO shall forward pensioner's halves of the PPO to the link branch of that Bank after entering all PPOs received during the month.

**240. Functions of Pension Disbursing Authority**

The PDA shall make payment strictly on the basis of scroll only for HP Government pensioners. The treasury shall not accept any change in the paid scroll of the bank. The return journey of the scroll may be as mentioned in the rules in this chapter.

On receipt of new PPOs/ commutation scroll from the link branch, as indicated above, and before commencing payment of pension, the paying branch shall:-

- (a) Advise the pensioner to appear at the branch for his identification.
- (b) Obtain an undertaking from the pensioner that excess payment credited to his account due to delay in receipt of any material information or any bonafide error, can be recovered by the bank.
- (c) Hand over pensioner's portion of the PPO to him.
- (d) Declaration as mentioned in rule 234(d).

Note: - The undertaking to be obtained from the pensioners as per item (b) and (d) above need not be on stamp paper.

**241.** (1) A new pensioner has also to produce his personal copy of the letter of AG(A&E)HP forwarding the PPO. In case the photograph is not available on the disbursing authority's portion, the PDA shall in due course, obtain new photograph from the pensioner (which may be attested by any gazetted Officer or Manager of public sector bank) and complete the disbursing authority's portion.

- (2) Such personal identification of the pensioners shall be only for the first payment of pension at the PDA.
- (3) No bills are required to be submitted by the pensioners for drawing their pensions through a bank.
- (4) The District Treasury is responsible for deduction of Income Tax at source from pension of H.P. State pensioners in accordance with the rates specified from time to time. While deducting such tax from pension payment, the treasuries shall also allow deduction on account of relief available under Income Tax Act from time to time on production of proper and acceptable evidence of eligible savings by pensioners. District Treasuries shall be responsible to provide Form 16 generated through TRACES to the pensioners.
- (5) Each District Treasury shall maintain a detailed record of pension payments in ePension Module.

**242. Re-imbusement to Public Sector Banks and Subsequent Action**

- (1) The SBI or the bank branch performing State Government business and attached to District Treasury Shimla shall forward the scroll of link branches as and when these are received, to the District Treasury. It shall not keep the scrolls with it for more than a day. The branch of the SBI or any other bank performing State Government business, from which the branch shall claim reimbursement, shall be the one dealing with the District Treasury.
- (2) The DTO shall incorporate the transactions in his accounts to be submitted to the AG(A&E)HP along with the original copy of the scrolls and related documents.
- (3) The DTO is responsible for accounting of gross pensions and deductions towards income tax while rendering the Treasury accounts to the AG(A&E)HP.
- (4) On receipt of the Treasury accounts, the AG(A&E)HP adjusts the transactions in the usual manner.

**243. Certificates to be Submitted by the Pensioners**

- (1) Life Certificate:

The pensioner is required to furnish a Life Certificate in July- August each year as specified. Officers of the RBI and Public Sector Banks/ Gazetted Officers of the State Government and Revenue authorities are authorized to verify Life

Certificate for this purpose.

- (2) In case a pensioner is unable to furnish a Life Certificate on account of serious illness/ incapacitation etc., an intimation to this effect supported by a medical certificate from a registered medical practitioner about his inability to appear in person may be sent by him to the concerned treasury. It shall be treated as Life Certificate.
  - (3) A pensioner having Aadhar number may alternatively submit, a digital Life Certificate through Jeevan Pramaan introduced by the Government of India. For obtaining this, he shall have to enrol and biometrically authenticate himself/ herself by downloading the application generating digital Life Certificate from the website [www.jeevanpramaan.gov.in](http://www.jeevanpramaan.gov.in) or other means described on the website. The copy of life certificate generated through jeevanpramaan shall be sent to the concerned District treasury for updating record.
- 244.** (1) Whenever doubts exist in regard to a Life Certificate submitted by the pensioner residing out of India and drawing pension in India, the PDA is justified in asking the pensioner to furnish such evidence as shall satisfy him that the signature to the certificate is authentic. In such cases it shall be good to ascertain, if possible, why the pension is drawn in India.
- (2) A declaration in form as specified shall be obtained yearly from women pensioners whose pension is terminated by their marriage and shall be attached in the file.
- 245. Employment/Non-employment Certificate**
- (1) Pensioners shall furnish non-employment certificate as specified only once in a year i.e. in the month of July- August each year. However, if a pensioner gets employment any time during the year, the intimation of employment shall be made immediately to the Treasury from where the pension is being drawn. The pensioner is required to furnish a non-employment or an employment/ re-employment certificate in a Department/Office, Company, Corporation, Autonomous Body or registered society of Central or State Government or Union Territory or a Local Fund yearly i.e. in the month of July- August each year. In the case of pensioner who declares about his employment/re-employment with emoluments which include Dearness Allowances, Additional Dearness Allowances etc., Dearness Allowance on pension is not

given during the period of employment. The DDO where pensioner is re-employed shall invariably intimate the District Treasury paying pension about the employment of pensioner.

- (2) Retired State Service Class-I Officers and All India Service Officers are required to furnish a declaration in July- August as specified each year about acceptance/non-acceptance of commercial employment within 2 years from the date of their retirement and also about acceptance/non-acceptance of any employment under any Government outside India.
- (3) 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 certificates except non-employment or employment/re- employment certificate on due date.

- 246.** (1) The paying branch shall include compliance of these requirements in the advices and scrolls sent to the link branch.
- (2) The certificates mentioned in rule 244 and 245 or any other specified by the Government shall also be taken by the Sub Treasuries and entered in ePension. Thereafter these shall be sent to District Treasury for incorporation in pensioners file.

**247. Cessation of Dearness Allowance on Re-employment**

It shall be the responsibility of the pensioner and the employer to intimate to the concerned District Treasury about the employment details. Upon receipt of employment details, the DTO shall immediately stop payment of DA to the pensioner. Status of employment/re-employment shall be entered by the treasury in the e-pension module.

**248. Pension Disbursal to Out of State Pensioners**

- (1) PPO of out of the state pensioners shall be received from AG(A&E)HP of the concerned State in special seal authority to the relevant District Treasury. After entering the PPO in TR36 the District Treasury shall forward the same to the bank branch opted by the pensioner.
- (2) Upon receipt of PPO, the concerned bank shall initiate the disbursement of pension after due verification of pensioner. The payment scroll of out of state pensioners shall be sent by the paying branch, state-wise to the link branch of the concerned District Treasury. Verification of the pensioner, payment of pension as per PPO and deduction of overpayment shall be responsibility of

the bank branch disbursing the pension.

- (3) The link branch shall then send the scroll to the concerned District Treasury which shall compile the scroll and render account to the AG(A&E)HP on a monthly basis.

#### **249. Transfer of Pensions**

- (1) Application for transfer of pension shall come under any of the following categories:-
  - (I) Transfer from one branch to another in the same District.
  - (II) Transfer from one place to another which may involve payment by the bank in another District.
- (2) Requests falling under category (i) above are entertained by the District Treasury itself. The paying branch indicated on the disburser's portion of the PPO shall be changed as per the request of the pensioner along with Account Verification Statement obtained from the paying branch and pension shall be included in the scroll of the PDA.

In the case falling under (ii) above, on receipt of request, the following instructions shall be carried out:

- (I) The District Treasury from which the pensioner is currently drawing the pension shall generate transfer request and stop pension in the ePension module.
  - (II) The District Treasury shall then send the both halves of the PPO of the pensioner to the District Treasury to which it has been transferred after recording last pension payment certificate.
  - (III) The pensioner shall undertake Bank Account Verification in the new district and shall share the details with the concerned District Treasury along with the pensioners half of the PPO; and.
  - (IV) The concerned District treasury then upon receipt of the PPO from previous District Treasury and Account Verification Statement from the pensioner shall enable the pension in the ePension module and share the scroll for pension disbursal to the pensioner with the public sector bank.
- (3) To avoid the risk of over payment at the time of transfer, last payment certificate shall invariably be recorded on the PPO by the DTO.

- 250.** The pensioners shall be authorized to draw pension from any bank within India. District Treasury shall be responsible for all pension related activities of such pensioners. The pensioners shall have to submit required documents as in rule 234 , 243 and 244.
- 251.** Except as provided for above, the transfer of a pension from one place to another shall not ordinarily be permitted.
- 252. Political Pension**
- (1) Political pension is disbursed on the basis of PPO received from AG(A&E)HP. The DTO shall create a record in the pension database for the PPO received from AG(A&E)HP.
  - (2) Monthly pension shall be processed till the cessation of pension as per the cessation of pension rules given in this chapter.
  - (3) Rules related to submission of Life Certificate shall be applicable on the receiver of political pension.
- 253. Arrears of Pension on Death of Pensioner and manner of disposal of the relevant PPO.**
- (1) Pension shall be drawn for the day of pensioner's death irrespective of the time of death. On receipt of a death certificate in respect of the pensioner, the DTO shall work out the amount of the arrears due to the deceased along with overpayment if any, made to him. DTO shall act immediately to recover the overpayment from the deceased's account. The overpayment, if any, shall be recovered from the life-time arrears of the deceased in accordance with the undertaking obtained by the paying bank branch from the pensioner at the time of commencement of pension as provided in the rules. The recovery of over payment, if any, detected in the pension of deceased pensioner shall be recovered from family pensioner or from LTA payment from legal heirs or directly from the bank account of the deceased pensioner/family pensioner. If the deceased pensioner had not submitted any nomination under the payment of arrears of pension. In the absence of any nomination, the payment of lifetime arrear shall be made to the legal heirs of the deceased in equal shares. In case a valid nomination by the deceased pensioner exists, payment shall be made to the nominees in accordance with the nomination.
  - (2) For payment of arrears to the nominee, he shall be asked to apply to the paying branch along with the pensioner's half of the PPO and a receipt (duly stamped



where necessary) for the amount setting forth the period of arrears the pension disbursing bank shall forward the aforesaid documents to the District Treasury concerned. The District Treasury after verifying the fact that the payment is actually due to the deceased pensioner, and also the particulars of the nominee are as given in the halves of the PPO, shall make the payment.

- (3) The District Treasury shall enter the date of the pensioner's death in the ePension module.
- (4) The provision of this rule shall apply mutatis mutandis to cases where the family pension ceases to be payable either due to the death of the family pensioner, his re-marriage/ marriage or on the pensioner attaining the age of majority specified in the rules.

#### **254. Family Pensions**

- (a) The DTO shall authorize/ make payment of family pension if the deceased pensioner is survived by an eligible family member as per PPO to receive the family pension, under Rule 54 of CCS Pension Rules, the amount of family pension as indicated in the PPO shall become payable to the spouse, as the case may be, from the day following the date of death of the pensioner. The DTO shall calculate the pension on pro rata basis from the day following the date of death. Any excess or short pension shall be adjusted in subsequent month/s.
- b) If the family pension has been authorised to any member of the family in PPO, the District Treasury shall ask such family member to submit the following documents:-
  - (I) Copy of PPO of the pensioners' portion. If it is misplaced index card of e-pension may be used for verification.
  - (II) Life certificate duly verified and specimen signature attested by any Gazetted Officer.
  - (III) Pension Nomination Form.
  - (IV) Marriage/ Remarriage Certificate.
  - (V) Employment/Non-employment.
  - (VI) Bank Account number along with photocopy of passbook duly attested by designated bank opted by the pensioner.
  - (VII) If pensioner opts for fixed medical with pension option through his/ her head office

(VIII) Valid age proof.

255. (1) The PPO issued by the AG(A&E)HP indicates the entitlement in respect of family pension to the spouse consequent on the death of the pensioner. The DTOs are authorized to commence payment of family pension on receipt of death certificate of the pensioner and the application for grant of family pension to her/him. A separate PPO is not issued for this purpose by the AG(A&E)HP.
- (2) The District Treasury shall enter the date of death of the pensioner in the pensioners database.
- (3) Payment of pension is made by credit to savings account of the recipient. The savings account shall be either of the individual or a Joint Account with spouse, which may be opened if the recipient does not already have one. An undertaking is to be obtained by the paying branch from the recipient before the pension/ family pension is paid to the effect that any overpayment shall be deposited by the pensioners immediately on detection. The recipient shall submit a copy of the bank's passbook for the account in which family pension is to be credited.
- (4) The paying branch shall also advise the DTO through the link branch, the date of the pensioner's death and commencement of payment of family pension for keeping record under intimation to the AG(A&E)HP. This information shall also be mandatorily supplied by the bank branches in the Computerized Pension Disbursement System to the concerned District Treasury.
- (5) The PDA is responsible for obtaining declaration of re-marriage/ marriage as specified in ePension from the recipient. Family pension is sanctioned to widow/ widower or daughter subject to the condition that the pension is admissible till their death or marriage/ re-marriage.
- (6) In the case of widow recipient of family pension, the certificate of remarriage is not necessary. An undertaking/declaration obtained from the widow that she shall report such an event to the Pension Disbursing Office promptly, is sufficient.
- (7) In case of the recipient of family pension, where the exact date of birth is not available either in the PPO or in the Office records of AG(A&E)HP / District Treasury Offices/ Treasury Offices, but an indication regarding the age of pensioner/ family pensioner is available in the office records, additional

pension/family pension shall be paid from 1<sup>st</sup> January of the year following the year in which the pensioner/ family pensioner has completed the age of 80 years, 85 years etc. based on PPO/ office records. For example, if the records show that the pensioner/ family pensioner has already completed the age of 80 years/ 85 years as on 1st January, 2008, he shall be allowed additional pension/ family pension from 1st January, 2008.

- (8) In case neither the exact date of birth nor the age is available either in PPO nor in the office records, the pensioner may submit copies of any of the following documents, duly attested by Gazetted Officers, to the PDA:
- (I) Pan Card
  - (II) Matriculation Certificate (containing the information regarding date of birth)
  - (III) Passport
  - (IV) Driving licence (if it contains date of birth)
  - (V) Voters I.D. Card
- (9) The Voter ID Card as specified at Sr.No. v shall be accepted as proof of date of birth/ age for the payment of additional pension/ family pension on completion of 80 years and above, subject to the following condition:-
- (I) The pensioner/ family pensioner certifies that he is not a matriculate. (The matriculation certificate shall be insisted in the case of matriculate pensioners/family pensioners).
  - (II) The pensioner certifies that he does not have any of the documents mentioned at S.No.( i ) to (iv) above.
- (10) Pension Disbursing Authorities shall revise pension on receipt of documents mentioned above. If pensioner/ family pensioner submits a document which contains the information regarding exact date of birth, the additional pension/ family pension shall be payable from the 1st day of the month in which his date of birth falls, . In case exact date of birth is not available on the document submitted by pensioner/ family pensioner but an indication regarding the age of pensioner/ family pensioner is available therein, the additional pension/ family pension shall be paid from 1<sup>st</sup> of January of the year following the year in which the pensioner/ family pensioner has completed the age of 80 years, 85 years etc. based on the document submitted by the pensioner/ family pension.

- (11) In case the pensioner/family pensioner is unable to submit any of the documents mentioned as in paragraph (8) above but claims additional pension based on some other documentary evidence, such cases shall be submitted to the Administrative Department. If the Administrative Department is satisfied about the claim of the pensioner/ family pensioner, it shall authorize additional pension/ family pension accordingly. The decision of the Administrative Department in this regard shall be final.
- (12) Recipient of family pension shall provide Life Certificate at the time of initiation of family pension following the death of pensioner and in every subsequent year till the time the recipient is alive. Rules related to submission of Life Certificate shall be applicable on such recipient as well.

#### **Cessation of Pension**

- 256.** The accounts, records and registers maintained in the District Treasury regarding pension payment are open to audit by the AG(A&E)HP / AG(Audit)HPPH and the Director of Treasuries, Accounts and Lotteries, Himachal Pradesh and any other person authorized by them.
- 257.** The DTO may authorize payment to the pensioners who are physically incapacitated on production of a certificate from the Civil Surgeon of the District or other registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration be sufficient. In such a case the pension may be paid to the heir not being a minor, who shall receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the persons claiming to be there heir is in fact the heir and continues to be the heir throughout the period for which he had drawn the pension.
- 258.** (1) Appointing authorities to send intimation to DTO/ Paying branch of bank in cases where pension is held in abeyance: In certain cases however, where the payment of pension itself is held in abeyance as in the case of appointments abroad, the appointing authorities shall ensure that necessary instructions regarding holding the pension in abeyance are conveyed to the concerned DTO immediately on appointment.
- (2) The pensioner/ family pensioner, who are/were already employee/employees before the commencement of their pension/ family pensioner shall be entitled to get Dearness Relief on second pension. The retirees in the Computerized Pension Disbursement System shall have the option to select authorized bank

branches only. The relevant pension forms have been amended and AG(A&E)HP shall not accept forms which do not have opted bank branch and account number details of the pensioner.

#### **259. Identification and Verification of Pensioner**

- (1) Pensioner's verification shall be done by pension cells of Treasuries till 20<sup>th</sup> August every year. For pensioners who remain unverified post 20th August, pension shall be released after the approval of the DTO.
- (2) Pensioner(s) who remain unverified till 21<sup>st</sup> August, but present themselves before DTO/ TO along with the requisite documents shall be issued a Life Certificate noting that the pensioner has presented herself/ himself before the DTO/ TO on a specific date.
- (3) The life certificate issued through Jeevan Parman portal shall be accepted as valid Life Certificate for which Aadhar number will have to be seeded in ePension.
- (4) The DTO is personally responsible for any payment wrongly made. In case of doubt, he shall consult the AG(A&E)HP / Director, Treasuries Accounts and Lotteries.

#### **Gratuity**

260. (1) The amount of gratuity shall be drawn and disbursed by the DDO on the basis of amount of gratuity intimated by the AG(A&E)HP. The procedure adopted by the DDO shall be as follows:
  - (I) The DDO shall issue sanction letter in favour of claimant or claimants endorsing a copy thereof to the AG(A&E)HP indicating the amount of Death Cum Retirement Gratuity as determined by him.
  - (II) The DDO shall indicate in the sanction letter the amount recoverable out of the gratuity under sub-rule (4) of Rule 80 of the CCS (Pension) Rules, 1972.
  - (III) After issue of the sanction letter the DDO shall prepare bill on HPTR 5, attaching original copy of C & R along with a photocopy and draw the amount of DCRG by deducting therefrom the dues mentioned in Clause (ii) above in the same manner as he draws Pay and Allowances of the establishment and shall disburse the same through NEFT/RTGS. The DCRG and Leave Encashment shall be drawn on bill format TR-5

accompanied with relevant sanction orders.

- (2) However, the payment of gratuity to the members of deceased Government Servant shall be as provided in rule 50 and 51 of CCS (Pension) Rules, 1972. Cases where in the absence of any nomination, DCRG has been authorized in favour of more than one family member and one or two of such recipients are not available for receiving payment, other available family members may be paid their shares when they approach the Disbursing Authority for receiving the same. Shares of other recipients, who do not present themselves for getting payment or are not available due to some other reasons, may be kept pending and be paid when such recipients report for receiving payment. In other words, if any recipient/ recipients who are not available, payment of DCRG, of other members' share be paid to them without insisting upon the presence of all recipients who have been authorized the payment of DCRG.

261. (1) All pensions including gratuities admissible under these rules shall be payable in rupees in India only.
- (2) A pension fixed at monthly rates shall be payable monthly on or after the first day of the following month.

#### **Miscellaneous**

262. Except in the case of the Government Servant to whom the provisions of these rules apply and subject to the provisions of and a pension other than family shall become payable from the date on which a Government Servant ceases to be borne on the establishment.
263. "Pensions for political consideration" and "charitable allowances" not drawn for six years and other pensions not drawn for three years cease to be payable at the Treasury without the prior sanction of the AG(A&E)HP.
264. This rule shall also apply to Jagir Pensions and to allowances payable to men or non-effective service or to widows of deceased persons in connection with the President Police Medal (formerly Kings Police Medals).
265. Whenever any additional relief on pension is sanctioned by the Government, the DTA shall make immediate arrangements to enhance DR in ePension module in the same month. However, arrangement for payment at enhanced rates in the following month shall be done, if the pension scroll for the month has already been sent. (Pensioners of All India services borne on cadre of HP Government shall be entitled to dearness relief as sanctioned by the Government of H.P from time to time. The

rate shall be got changed in the e-Pension module.

- 266.** (1) Open medical reimbursement or fixed medical allowance shall be admissible on the basis of option exercised in writing at the time of: -
- i initial appointment in Government Service;
  - ii retirement from Government service; and
  - iii on becoming a family pensioner.

A family pensioner shall be entitled to open medical reimbursement or fixed medical allowance on the basis of the option exercised by the pensioner, till such time the family pensioner exercises such option in writing. In other words, a Government Servant/ retiree has to exercise a specific option for getting either of the two facilities, failing which he shall be entitled to any of the two facilities viz. open medical reimbursement or fixed medical allowance which he/she was getting before retirement till exercise of option. All the Heads of Office shall ensure that Government Servants/ retiree/ family pensioners shall be asked to exercise an option in this regard within three months.

- (2) Employees in service at present shall continue to draw open medical reimbursement or fixed medical allowance in accordance with their existing options/ instructions.
  - (3) The pensioners who did not exercise any option in the past and are not receiving any fixed medical allowance shall be deemed to have opted for open medical reimbursement and those who received fixed medical allowance shall continue to receive it.
- 267.** A request for change in option may be accepted in individual case if it is supported by the medical specialist's certificate stating chronicness/ gravity of ailment. This request shall not be accepted to in a routine manner and shall be allowed in exceptional cases where the Administrative Department is satisfied that sufficient justification is available for change in the option, especially in long term ailments where prolonged outdoor treatment and costly medicines are required. Such cases shall be referred to the Government in Health Department.
- 268.** (1) Pensioners/ family pensioners, who have opted for Fixed Medical Allowance, shall furnish a certificate (in duplicate) from their Head of Office to the concerned DTO. The DTO shall, after due scrutiny, keep it for his records, and the payment of Fixed Medical Allowance is to be made along with the monthly pension being paid directly into the bank account of the pensioner.

- (2) In case a pensioner has opted for reimbursement of medical charges, he shall not be entitled to Fixed Medical Allowance. The Head of Office from where the pensioner has retired shall send two copies of an order which shall contain information regarding pensioner having opted for reimbursement, an indication to the effect that no Fixed Medical Allowance is admissible, to the concerned DTO. In case of out of State pensioner the DTO shall retain one copy of such order for his record and send another to paying branch of the bank through link branch for necessary action. The DDO from where medical reimbursement is being claimed shall invariably indicate the PPO number in the TR-5.

**269. Pension not liable to attachment**

The liability of pension to attachment by a civil court unregulated by section all of Act XXIII of 1871, which runs as follows:

“No pension granted or continued by Government on political considerations, or on account of past services or present infirmities or as a compassionate allowance, and no money due or to be become due, on account of any such pension or allowance, shall be liable to seizure attachment or sequestration by processor any court in India at the instance of a creditor for any demand against the pensioners or in satisfaction of a decree of order of any such court.” The recovery of license fee for the occupation of Government accommodation beyond the permissible period of allotment of four months after the date of retirement shall be responsibility of the Directorate of Estates. Any amount become due for retention of Government accommodation beyond four months after retirement and remaining unpaid may be ordered to be recovered by the Directorate of Estates through the concerned Accounts Officer from the dearness relief without the consent of the petitioner. In such case no dearness relief shall be disbursed until full recovery of such dues has been made.

**270. Drawal and distribution of provisional pension and provisional death-cum-retirement gratuity by Head of Office shall be as laid down in Rule 64 of CCS (Pension) Rules, 1972.**

**271. Himachal Pradesh Group Insurance Scheme (HP GIS 1985)**

- (1) If a member retires on attaining the age of superannuation or otherwise ceases to be in Himachal Pradesh Government Service and his Service Book discloses that he has been a member of the 'Scheme', the Head of Office shall issue a sanction for the payment of the member's accumulation in his Savings Fund.



The bill shall be prepared in TR-5 clearly indicating IP number of the employee and presented along with sanction to treasury. The payment shall be released electronically in the bank account of the subscriber. The DDO shall ensure correctness of bank details of subscribers.

- (2) If a member dies while in service and his service book discloses that he was a member of the 'Scheme' the Head of Office shall address the nominee(s)/heir(s) of the Government Servant concerned in Form No.5 of GIS rule 1984 , to submit an application in Form No.6 of GIS rules 1984 and on receipt thereof shall issue a sanction for the payment of the amount of insurance and the accumulation in the Savings Fund to him(them) directly into their bank account(s).
- (3) The DDO shall ensure the entries of GIS subscription are made correctly and signed at relevant places

Entries regarding :

- (I) becoming member of the scheme indicating treasury voucher number and date of first deduction.
- (II) Occasions for changes of rates.
- (III) Date of death/retirement
- (IV) Voucher number and date of last deduction. The Treasury shall make GIS payment after due verification from record/system.
- (4) Excess/less deduction shall be refunded or deducted along with interest as the case may be.

**272.** The amount payable to the nominee(s)/heir(s) of a member of the 'Scheme' who dies while in service, shall be as follows:

- (a) the amount of appropriate insurance to which he was entitled at the time of his death plus
- (b) the amount due to him out of the Saving Fund for the entire period of his membership in the Class of subscription and
- (c) the amount or amounts due to him for the additional units by which his subscription was raised or each occasion due to appointment/promotion to higher Class for the period from which the rate of subscription was raised to the date of his death, date of cessation as member, as the case may be.

**273. Payment due to beneficiaries:**

If a member of the Scheme dies during the month, the DDO shall ensure the recovery of subscription for that month from the subscriber. Insurance fund shall be paid after deducting the subscription for that month.

**Payments from Local Funds**

- 274.** (1) The account of a Local Fund at the Treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure. The DTO/ TO need only see:
- (I) that the voucher or payment is in proper form and signed by the proper officer.
  - (II) that the amount does not exceed that amount of credit in banking account; and.
  - (III) That the payments are released electronically to the beneficiaries.
- (2) If the charges of any Local Fund are, under any special orders, drawn from the Treasury on detailed bills in which case the gross amount shall be charged by the DTO/ TO in the accounts, the deduction on account of income-tax, fund subscription, etc. being credited by transfer in distinct entries.
- (3) Payment in excess of the balance at credit of the fund cannot, under any of the circumstances, be made except upon the special authority of Government previously obtained.
- 275.** (1) Money can be drawn from the Treasury on account of Municipal Funds only upon cheques signed by an authority or authorities who under the account rules of the local body as amended from time to time is or are competent to sign cheques on their behalf.
- (2) Payments from a fund can be made only at the Treasury or Sub-Treasury where the running account of the fund is kept and shall be released electronically.
- 276.** The Audit Officer shall supply all DTO/ TOs, within his audit area, with a copy of the specimen signature of all Gazetted Officers serving under him who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at Treasuries. Before a DTO/ TO pays a bill on the authority or an order purporting to have been issued from the Audit Office he shall verify the signature on the order by comparison with the specimen signature of the signing officer. Signatures may also be made available by AG(A&E)HP on HPOLTIS.
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277. When a payment is made “by transfer” that is, by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place, so the voucher shall not be stamped “Paid” by the Treasurer. It shall, however, be stamped by accountant as “Paid” by transfer to the credit of ..... (Revenue Head concerned).
278. (1) When a cheque is presented, care shall be taken to ascertain by examination of its printed number, that it really was taken from the book notified as in use by the Government Servant who is said to have signed it. The instructions given in rule 91 to 105 above shall be specially adhered to.
- (2) In the case of cheques lost before payment in respect of which a certificate of non-payment has been furnished by the DTO/ TO to the DDO under the rules, care shall be taken to note the stoppage of payment of the cheque. For that purpose a board showing the particulars of stopped cheques be hung up before the clerk concerned. If the original cheque be presented afterwards, the DTO/ TO shall refuse payment and return the cheque to the person presenting it, after writing across it “Payment Stopped”.
279. All payments to private parties which are payable at Treasuries or Sub-Treasuries under the jurisdiction of an AG(A&E)HP other than the one in whose books the charge are adjustable shall, as far as practicable, be made directly by the DDO instead of requesting their Accounts Officers for arrangements through the AG(A&E) concerned. The refund of earnest money deposits in similar circumstances shall be made by the means of electronic payment by the AG(A&E)HP in whose books the deposits were finally adjusted. For this purpose the Departmental Officer concerned in the repayment of deposit shall endorse their fund order on the original receipt granted by the DTO/ TO and send it to the AG(A&E)HP.

**Procedure for Payment in Treasuries**

280. (1) The procedure in regard to the payment of money at District Treasuries is generally applicable to Sub- Treasuries also.
- (2) The Treasury, if approves and passes the bill, shall issue an order to pay a specified amount, this order shall be recorded in system of payment orders issued, and shall be numbered, dated and signed. The order shall then be sent to the bank for payment in accordance with the DTO/ TO's order. The bank shall be responsible for strict adherence to this order and shall release all payments through RTGS/NEFT on the same day. The failed transactions shall be

recorded and banker's cheque in the name of payee shall be issued by the bank branch. In cases where the pay mode is DDO, the Treasury shall generate pay order for cash and return it to the DDO to get cash from the bank. Bills in both cases shall be retained in the treasury. The bank shall send payment scroll accompanied by the NEFT/RTGS, cash pay order bearing payment stamp and banker's cheques in case of failed transactions writing either pay order no, bill no, IP No, PPO No etc for proper identification of payees if any to treasury at the end or latest by the next day. The procedure for preparation and passing of salary shall be decided by the Finance Department. The salary shall be processed through the eSalary module deployed in IPAOs of the State Treasury. Each DDO shall have access to eSalary module to process the salary for concerned employees. The RTGS advices and related details may also be sent by the Treasury electronically.

- 281.** Payment orders in case of cash are valid only for a time, not exceeding ten days, fixed by the DTO/ TO, if presented after the allotted time they shall be refused payment by the bank, until revalidated by the DTO/ TO. The revalidation shall remain in force for another ten days. However, in the case of advices issued by treasuries for payments to be released electronically, the same shall be cleared on the same day by the banks. Only in advice received after closure of payment cycle of Reserve Bank of India, the advice shall be cleared on the next working day.

#### **Limitations on the Powers of Treasury Officers to Make Payments**

- 282.** The DTO/ TO shall be competent to refuse the payment of bills where relevant sanction to the drawal of charges, which is otherwise required to be attached/quoted on the bills is not recorded /attached by the DDOs. The responsibility for quoting /attaching correct sanction rests with the DDOs and any failure shall be treated as serious irregularity.
- 283.** Pay bills are ordinarily payable only at the Treasury where the claim arises.

#### **Stamping of Bills or Vouchers**

- 284.** The DTO/ TO shall take special care to see that revenue receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of stamps upon them. Several cases of the loss of vouchers have been reported owing to aforesaid lapse. Pay bills of Government Servants and other receipts bearing adhesive stamps, when presented for payment at a Treasury or Sub-Treasury, shall be rejected as unstamped unless the stamps have been duly cancelled

in the manner specified in section 12 of the Indian stamp act. If any person refuses to cancel the stamp, the document shall be impounded for action by the Collector under section 63 of the Act.

- 285.** (1) A DTO/ TO shall not receive any sum of money towards Government receipt directly in the Treasury.
- (2) All the transactions of the government shall be recorded in the INR and any fraction shall be rounded off. Rounding off of the fraction shall be done to the nearest rupee. It shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

**CHAPTER- VI**  
**ACCOUNTING PROCEDURE IN TREASURIES AND ACCOUNTING**  
**REPORT TO A.G.**

**286.** The rules regulating:

- (1) The form in which the initial or subsidiary accounts are to be kept.
- (2) The form in which the amounts compiled from these initial and subsidiary accounts, are to be submitted to the AG(A&E)HP in mutually agreed electronic formats as per the format specified by AG(A&E)HP and the list of the forms required is as follows: -

**(a) HP Receipts: -**

Reserve Bank Deposits (TA6)

Compilation Receipts Stamps and Registration (PLUS –MINUS MEMO)

7610 Loans For Housing

- T.A. 37 (Receipts)

7610 House Loan Receipts

8009 GPF Receipts

8011 GIS Receipts

8658 Suspense Account Receipts

8782 Cash Remittances Receipts

**(b) HP Payments: -**

Compilations of Vidhan Sabha Payments

T.A. 37 payments

2071 Pension Payments

7610 HBA Loans and Payments

GIS Payments

8443 Civil Deposits Payments

8658 Suspense Account Payments

8782 Cash remittance PWD

8793 Interstate Suspense Account

- (3) The rendering of accounts to the AG(A&E)HP on specified date have been issued by the Comptroller and Audit General of India and are contained in Account Code, Volume-II. The forms referred to in clause (2) above can, however, be modified in matters of details by the Government in consultation with the AG(A&E)HP. Changes of local nature can likewise be authorized by the AG(A&E)HP in respect of the forms referred to in (2) above. Further, the government in consultation with AG(A&E)HP may decide to send either or all the reports required as part of AG(A&E)HP accounts in electronic format without physical vouchers and challans. The account of Cyber Treasury shall be rendered in electronic format. The government in consultation with AG(A&E)HP may decide to even do away with these physical reports. The reports which are required to be submitted by Treasuries are as per the relevant provisions of Account Code, Volume -II. In addition to these, the Director Treasuries, Accounts and Lotteries may also require the Treasuries to submit any report by prescribing frequency for submission of such reports.
- 287.** a) Each item of receipt and payment occurring at a Treasury shall, save as provided in Account Code Vol-II or HPTR, be broadly classified in the Treasury account with reference to the Department or such heads of receipt and expenditure as may be required by the competent authority.
- b) Any transaction which cannot be allocated directly to any particular Department or to any of the specified heads of classification, shall be entered in the accounts as an 'Unclassified Item', the debits and credits to the Suspense Head being cleared by the AG(A&E)HP by adjustment against the Government concerned under the appropriate Head of Account. Such transactions in a State Treasury which cannot be allocated directly to the Central Government shall likewise be taken to the accounts of the State to which the Treasury belongs.
- 288.** Transactions relating to other States shall be classified in the "State" section of the Treasury accounts under the Suspense Head "Inter State Suspense Account Government of Himachal Pradesh.
- Save as otherwise provided in the rules, or as may be authorized by the Accountant General in a special case, transactions with, or on behalf of Departments which draw money from the treasury by cheques, shall be entered in the Treasury accounts in

lump sum without detail as receipts or payments, as the case may be, of the Department concerned.

Pay and allowances and all SOEs of PWD/ IPH/Forest Department, drawn on regular bills shall be classified under the particular heads of classification noted on those bills.

#### **Adjustment by Transfer**

- 289.** When a payment is authorized to be made “by transfer” i.e. by entry of the amount in the accounts as received under some head of receipt, the amount shall be debited to the appropriate head of payment by per contra credit to the receipt head concerned. The form and procedure with regard to the initial accounts kept in the Treasury and the methods and principles in accordance with which the accounts are kept are governed by the directions contained in the Account Code, Volume-II. It is the duty of the DTO/ TO to satisfy himself that those directions are strictly observed, that the accounts are correct in all respects and that the record of receipts and payments, are so clear, explicit and self-contained and convincing evidence of facts.
- 290.** (1) Every item received or paid as well as all adjustments by transfers shall be entered in the cash book or in some register subsidiary to the cash book (vide Article 35) and numbered in a consecutive series for each register. The daily totals from any subsidiary registers pass into the cash book (vide Article 50).
- (2) Adjustment by transfer shall be recorded separately from cash transactions, the fact of adjustment by transfer being noted in each case.
- 291.** Save where other forms of registers are specified in these directions for particular classes of transactions and subject to such modifications as may be authorized by the AG(A&E)HP to meet local requirements, departmental receipts for which separate returns are submitted shall be recorded in separate Form T.A.2 (as specified in HPOLTIS), departmental payments shall likewise be recorded in separate register, in form T.A.3 (as specified in HPOLTIS), according to the various classes of payments in electronic format. However both these register may be maintained in the physical format. The eBills and accounts prepared on the basis of such transactions may be prepared and rendered to AG(A&E)HP without accompanying physical bills and challans. The reports shall be rendered to the AG(A&E)HP in electronic format bearing digital signature of authorized officer of the Treasury. For convenience of accounting, however, the initial record in respect of any particular class of receipts or payments may in special cases with the approval of the AG(A&E)HP be kept in the same form as that of the corresponding receipts or payments scheduled rendered to



the AG(A&E)HP and in such cases the requisite number of carbon copies may be struck (vide Article 98). The forms of account may be provided by the treasury to the AG(A&E)HP / in electronic format. The challans and vouchers may also be made available to the AG(A&E)HP in electronic format. The retention of such vouchers and challans in e-format shall be done by the AG(A&E)HP in relevant storage media.

Note-1: The words “separate register” used in this rule does not necessarily imply a separate volume. If it is convenient to include several registers within the same volume, a set of continuous pages may be set aside for each.

### **SPECIAL DIRECTIONS FOR BANK TREASURY**

#### **292. Account of Treasury**

The daily account shall be rendered by the banks at the day end or latest by the morning of next working day. Banks shall ensure to adhere to this especially at the end of the month. The daily account may also be rendered by the banks or RBI in electronic format. In such cases electronic report available on the portal shall also be made available to AG(A&E)HP/RBI.

- a) Only the net amounts of payments are entered in the statements of the bank, for example, when a deduction is made from the amount of a bill on account of income tax, the daily statements of the bank show only the net amount paid after deduction. In such cases the posting shall be done with due regard to the directions contained in Article 26 and 39.
- b) When the cash book and the subsidiary registers are posted, the voucher shall be numbered and arranged according to the register in which they are entered. However in OLTIS, the posting /compilation shall be on the basis of token number of the vouchers contained in payment scroll of the bank.

#### **Register of Reserve Bank Deposits**

- 293.** (1) The figures posted in this register shall be checked and agreed with the pass book forwarded by the Bank along with its daily account and also, in the case of State Treasuries, with the totals as shown in the daily schedule rendered by the Bank to its Head Office, a copy of which is forwarded to the DTO/ TO. The RBD and accompanying vouchers and challans shall be kept and presented in electronic format. These shall also be rendered in e-format to the AG(A&E)HP.
- (2) The transactions occurring at a Sub-Treasury shall be reported to the District Treasury electronically, supported by vouchers showing receipts,

disbursements and balance of the day. The receipts and disbursements shall be reported from the data received from Sub-Treasury on the day of receipt into the accounts of the District Treasury in the same way as if they had taken place at it.

294. (1) The transactions of the Central Government in a State Sub-Treasury shall be reported to the District Treasury in separate daily sheets. In the accounts kept in a Bank Treasury, the totals of receipts and disbursements of the Central Government appearing in the accounts of State receipts and disbursements under the head "Adjusting Account between Central and State Government-Central transactions in non-bank Treasuries", while in the cash book for Central transactions, there shall be deducted entries in lump sum under the same head, both on the receipt and disbursement sides, corresponding to the identical amounts entered in the State Cash Book.
- (2) Till the time the Treasury are sending physical vouchers and challans, the list of payments shall be numbered consecutively in a separate monthly series and kept under lock and key in the order of payment till they are dispatched physically or electronically to AG(A&E)HP. The vouchers pertaining to each schedule shall be numbered consecutively in a monthly series and they are entered therein and attached to it arranged in their numerical order. Before dispatch of the lists of payments and schedule the DTO/ TO shall, by inspection, satisfy himself/ herself that the required vouchers are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a remittance. Records of payment and receipts along with lists mentioned above shall be maintained electronically in HPOLTIS. Voucher details for each payment shall be reconciled with bills in HPOLTIS.
- (3) If any items in the Sub-Treasury daily sheet cannot be classified for want of particulars, or owing to omission, they shall be taken tentatively to the Head of Account to which they seem to belong, and on receipt of the required information, transferred, if necessary, to the proper head.
- (4) If a DTO or official authorized/ in-charge of account section owing to the volume of Sub-Treasury transactions finds it difficult to scrutinize each and every Sub- Treasury voucher, he may, at his discretion, leave over the work to the Treasury Officer /Superintendent, ensuring that the percentage check not less than 20 per cent being effected by him. All vouchers checked by the DTO

or official authorized/ in-charge of account section himself shall be initialed by him in token of the fact that he has exercised the check.

295. Subject to the directions contained in this behalf in the Account Code, Volume II, the process of closing accounts for the day shall be done according to eKosh/HPOLTIS.
296. The following is the memorandum of some of the more important parts of the verifications. The DTO/ TO shall conduct the following:
- (a) Compare each entry of payment in a register with the payment order as laid in these Treasury Rules by ticking off each voucher as it is passed. This shall not be necessary if the DTO/ TO adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment;
  - (b) On closing the accounts of the day, the daily account shall be completed up for dispatch to the District Treasury the same evening. Till the time physical account is rendered by the treasury the account shall be supported by following documents: -
    - (I) Vouchers for all cash and transfer payment.
    - (II) A list of Revenue Deposit.
    - (III) Challans for recovery of overpayments.
    - (IV) Challans for deductions on account of General Provident Fund, other Deposit Accounts, Contributions toward Leave Salary and Pension Contributions, House Building Advances and refunds, loans to Bodies and such other challans as may be desired from time to time.

#### **Closing of Accounts for the Month**

297. The formal closing of accounts of the Sub-Treasury for the month shall be the last day of the month like that of District Treasuries i.e the transactions taking place even on the last of the month shall be incorporated in the accounts of the same month of the Sub-Treasury before submission thereof by the Sub-Treasury to the District Treasury and by the latter to Audit Office.
298. In closing the accounts of the District Treasury for the month, the month's totals of the subsidiary registers shall be carried into the cash account in the case of receipts, and into the list of payments in case of payments, the cash account being closed in accordance with the directions contained in the Account Code, Volume-II. The report on Cash Accounts shall be as per the Treasury procedure.

- 299.** The monthly Cash Account shall be subjected to a thorough check by the DTO/ TO, when it is laid before him. He shall satisfy himself that the opening and closing balances of the account are not merely deductions from accounts but are statements of facts certified to have been verified. The DTO/ TO shall also check each entry in the Cash Account and list of payment with the corresponding totals in the cash book and see that the totals of all the registers are correctly carried into the cash book.
- 300.** If at any time, the DTO/ TO is unable to compare all, at least he may compare some, notably, he shall compare the entries in the plus and minus memorandum of deposits, stamps, etc., with entry in the account, e.g., the plus and minus memorandum shows a reduction in the stock of judicial stamps to value of the amount specified, if the credit in the account be less, the difference shall be traced and satisfactorily accounted for.
- 301.** Any amount fund surplus in Treasury balances shall under Article 54 of Account Code, Volume II, be brought to account in the State Account under the head "0070- Other Administrative Services, 800- Other Receipts, 01- Miscellaneous Receipts".
- 302.** When dispatching the daily account for the last working day of each month, the TO shall take special care to see that the following statement are sent with it:-
- (a) Cash Account balance report with connected returns.
  - (b) Plus and minus memoranda of Personal Deposit Accounts and Municipal Funds.
  - (c) Statement of lapsed Revenue Deposit.
  - (d) Statement of sale of stamps.
  - (e) Any other statement specified by the competent authority.
- 303.** The DTOs are personally responsible for the correctness and timely submission of these returns. The returns specified in this Chapter shall be prepared and dispatched to the District Treasury/AG(A&E)HP regularly on the specified date. The return due for dispatch on a holiday be sent one day late (but not more than one day).
- 304.** (1) The cash account, the list, schedules of payment and other return prepared in the forms and manner specified in Chapter IV of Account Code, Volume II, shall be submitted to AG(A&E)HP in electronic format punctually on the date laid down therein (see also Article 93 *ibid*). With regard to punctual transmission of accounts and returns. The Government shall view with severe displeasure any avoidable delay on the part of DTO/ TO for dispatch of the specified accounts and returns, complete schedules and vouchers, also cash

account with schedules. The cash account, list, schedule, other returns along with vouchers and challans may also be either submitted electronically to the AG(A&E)HP by District Treasury or may be made available centrally on the Treasury portal on their login.

- (2) The first schedule of payments with connected vouchers and a Memorandum in Form T.A. 48, shall be sent to the AG(A&E)HP on the 13th of the month. The Cash Account and the List of Payments with supporting schedules and the connected vouchers together with the Memorandum in form T.A. 48 shall be dispatched to AGHP by the 5th day of the following month. The delay shall be recorded by the AG(A&E)HP in the Treasury Irregularity-Statements and shall be specifically brought to the notice of the Government in the annual review on the working of Treasuries. Utmost importance is to be attached to the punctual submission of accounts, as the delay on the part of Treasuries delays work in the Accounts Office.
  - (3) The returns due for dispatch on a holiday may be sent on the first day after holiday(s).
- 305.**
- (1) The Cash Accounts and List of Payments shall be prepared in form T.A. 36 (as specified in HPOLTIS), T.A. 37 (as specified in HPOLTIS), in which heads of receipts and payments shall be printed in the order specified by the AG(A&E)HP. The Cash Account shall show the total collected and the List of Payments. The total payments made during the month (vide Article 56).
  - (2) The cash accounts (Central and State) rendered by State Treasuries shall be supported by a closing abstract in form T.A. 38 (as specified in HPOLTIS). The difference between the monthly totals of the receipts and payments columns of the different parts of the Check Register of Adjustments between Central and State Governments (form T.A. 4), be entered into this abstract under the appropriate minor heads subordinate to the head: Adjusting Accounts between Central and State Government” (vide Article 36 and 37), the entries in the abstract of States Cash Account being reconciled with the adjusting entries in the abstract of Central Cash Account.
  - (3) The cash accounts complied by other Treasuries shall be supported by a closing abstract as per form given in the Account Code.
- 306.** Plus and minus memoranda shall be prepared in Form T.A. 45, for the Transactions on account of each class of deposits, stamps and opium etc. The deductions from

balance shall tally with the corresponding entries of receipts in the accounts (except as regards stamps sent to other Treasuries or sub depots), and the closing balances shall be certified as agreeing with Stock Register and Accounts maintained in the Treasury.

- (1) The plus and minus memoranda shall be prepared in such separate parts as may be determined by the AG(A&E)HP and sent to the AG(A&E)HP and the related departments before 10th of each month. Those relating to particular department may be furnished, wherever this is possible, on the reverse of the receipts schedules concerned.
- (2) No difference shall ever exist between the closing balance of one month and the opening balance of the next. Any addition to, or deductions from, the balance shall be made by a special entry to be explained by a foot-note.
- (3) Each head of deposit and each Local Fund shall be detailed separately in the appropriate memorandum. The balance in the Plus and Minus Memorandum of deposit transactions for the month of April shall be reduced by the amount reported for lapse that it may agree with the aggregate of repayable deposit balances upon the deposit register, the value of damaged and obsolete stamps shall be deducted from Plus and Minus Memo after they have been destroyed or disposed in accordance with the specified rules.

**307. SPECIAL RULES RELATING TO DESTRUCTION OF TREASURY RECORDS**

- 1) The following Treasury records may be destroyed under the written order of the Director, after the periods noted against each, the periods reckoning from the termination of the official year to which the records pertain.

There is, however, no objection to any of these records being preserved for a period longer than that prescribed here, if it is considered necessary in any case.

Description of Records	Period after which to be destroyed
1. Certificate of charge of the Treasury	3 years
2. Challans for money paid in the Treasury	3 years
3. Deposit Repayment Register	12 years
4. Personal Ledger Register (if carried forwarded to new register)	12 years

## CHAPTER- VI : ACCOUNTING PROCEDURE IN TREASURIES AND ACCOUNTING REPORT TO A.G.

5.	Routine Correspondence with Accountant General Regarding Accounts	2 years
6.	Treasury correspondence with the Offices other than Accountant General	2 years
7.	Specimen signature of treasury Officers	1 year from the date it ceases to be current.
8.	Register of Retrenchments	3 years
9.	Stamp Transactions Statements	3 years
10.	Annual Stamp Returns and Reports	3 years
11.	Monthly Return of Sale of Stamps	3 years
12.	Monthly Sale of Stamps Statement	2 years
13.	Stamp invoice	2 years
14.	Double Transaction Summary	3 years
15.	Stamps Delivery Report	3 years
16.	Stamps Sale Order	3 years
17.	Annual Forecast of all Stamps	3 years
18.	Indent for stamps	1 year
19.	Letter of receipts and disbursements of Post Office including LOC letter of Post Office	3 years
20.	Plus and Minus Memo of Local Funds, Stamps and Opium	10 years
21.	Lapse Statement of Sheriff's Petty Account	6 years
22.	Office Copies of Cash Accounts and lists of Payments	1 year
23.	Correspondence Regarding Refunds	3 years
24.	General Provident Fund and Other Funds (final payments)	3 years
25.	General Provident Fund and other funds (temporary advances)	2 years
26.	Letters of Credit Issued in Favour of Various Departments	1 year from the date on which period of the Currency expires.

27.	Retrenchment Slips Received from the Audit Office	1 year
28.	Treasury Dak Books	1 year
29.	Correspondence-	
	a) Pension Arrear Claims, files of	3 years
	b) Miscellaneous, files of	3 years
	c) Life Certificate	1 year
30.	Requisition Forms for Public Works Cheque and Receipts Books.	3 years
31.	Daily Account of Payments and Receipts Received from the Banks	4 years
32.	Review on Working of Treasuries	5 years
33.	Letter Sanctioning Grants to Zila Parishads, Municipalities, Scholarships, Gratuity, Provident Fund	6 years. Sanctions of a permanent nature should be preserved in Perpetuity.
34.	Inspection Notices on Treasuries and Sub-Treasuries	5 years
35.	Forwarding Letters of Pension Payment Orders issued by the Accountant General, Himachal Pradesh.	1 year
36.	Statements of Lapsed Deposits	3 years
37.	E-salary Paid Cheque	2 years
38.	NPS related correspondence where cases settled	5 years
39.	E-Salary – cheque report with supporting documents	1 year
40.	T.A. 2	15 years
41.	EWC Form	10 years
42.	CPS Statement	2 years
43.	Correspondence with NSDL/PFRDA	2 years
44.	Miscellaneous Correspondence with DTO/TO/DDO/Subscribers	2 years

**Note:-** Any of the above mentioned items if required in court matter shall not be destroyed till the final disposal of the court case.

- 1) The following records should not be destroyed:-  
Circulars relating to pay and pension.



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**CHAPTER- VII**  
**RESPONSIBILITY OF MONEY WITHDRAWN**

**308. NON REMITTANCES**

When the AG(A&E)HP disallows a payment as unauthorized, the DDO is bound to recover the amount disallowed without listening to any objection or protest. The treasury shall resume the payments only after recoveries pointed out by AG(A&E)HP are fully recovered. That no warning slip has been received by the Government Servant retrenched, or that being received, it has been answered, are facts which do not concern the DDO/DTO/TO. The AG(A&E)HP is responsible for seeing that DTO/ TOs carry out his instructions. Such deduction shall be made in eSalary while processing the payroll of the concerned employee.

Deduction shall be made from the pay bill by DDO where the salary is being processed manually through HPOLTIS.

Note 1: If an Officer, from whom a recovery is ordered, has, in the meantime, been transferred to another District, the DTO/ TO shall, without delay, pass on the order for recovery to the other Treasury.

Note 2: A DTO/ TO shall not, when a retrenchment is ordered, enter into any correspondence with AG(A&E)HP or the Officer placed under retrenchment. It is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to Government through the proper channel.

Note 3: Representations and protests against retrenchments ordered by the AG(A&E)HP are not ordinarily considered by the administrative authorities if submitted later than three months after the date of receipt of intimation by the aggrieved Officer. This provision does not absolve the DTO/ TO of the duty of enforcing immediately recovery of a retrenchment order under Note 2 above.

Note 4: While a Government Servant is under suspension and is in receipt of subsistence grant, the retrenchment order in respect of any overpayment caused to him in the past shall be issued by the AG(A&E)HP in consultation with the authority competent to place the Government Servant under suspension. The aforesaid administrative authority shall exercise discretion whether recovery shall be held wholly in abeyance or it shall be effected in full or at the reduced rates depending on the circumstances of each case.

Note 5: Recoveries are not ordinarily made at a rate exceeding one third of the pay, unless the Officer affected has, in receiving or taking the excess acted contrary to orders or without due justification. For the purpose of this rule 'pay' includes sterling overseas pay.

Note 6: A register shall be maintained at the Treasury for recording all retrenchments ordered by the Accounts Office. It shall contain columns specifying the name and Office of the person from whom the recovery is to be effected, the nature of the overpayment, and the method by which the over payments had been adjusted.

Note 7: The Retrenchment Register shall have certain pages allotted to each Office or Department, preceded by a general index as each order of retrenchment is received either through the objection statement, a special letter, half margin, and the fact recorded in the register against then entry concerned.

Note 8: When a claim from any Office is received, the relevant page shall be referred to, the retrenchment, if any, effect, and the fact recorded in the register against the entry concerned.

Note 9: The DTO/TO shall arrange to bring this register regularly under his review to ensure that all entries which shall find a place therein are promptly recorded and that their adjustment is systematically watched.

Note 10: Ordinarily the recovery of a sum retrenched from pay bill need only be made from the next pay bill and of a sum retrenched from a Travelling Allowance Bill, from the next payment of traveling allowance; but retrenchments of Traveling Allowance shall be recovered in cash or from pay-bill when the Officer concerned does not, within a month, present a traveling allowance claim from which they can be recovered. Similarly, the recoveries of amounts retrenched from contingent bill shall ordinarily be made from the next contingent bill of the Department or Office concerned.

### **RESPONSIBILITY OF A GOVERNMENT SERVANT IN RESPECT OF FUNDS SUPPLIED FOR EXPENDITURE**

- 309.** A Government Servant supplied with funds for expenditure is responsible for their proper disposal. Such funds generally partake of the nature of amounts payable to the subordinate staff on account of pay, allowances, etc. or to private persons or parties on account of contingent charges, other expenditure, refunds, etc. To discharge this responsibility the DDOs shall see that payments are made to the person or persons

entitled to receive them and that undisbursed funds are either repaid into the Treasury, or adjusted by short drawal in the next bill or bills and are not retained in his hand for a period longer than is absolutely necessary or is permissible under the rules.

- (1) When it is not possible to support a payment by a voucher, a certificate of payment, duly typed setting forth full and clear particulars of the claim and all information necessary for its proper classification in the accounts, duly signed by the DDO and endorsed, if necessary, by his official superior, shall always be placed on record, and where it necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

Note: - The detailed instructions given in the H.P. Financial Rules relating to (i) form completion, examination and custody of sub-vouchers and acquaintance rolls and (ii) defacement of sub vouchers shall be closely observed by all DDOs in order to discharge effectively the responsibility enjoined by this rule.

310. A Government Servant supplied with funds for expenditure is responsible for rendering an account of such funds to the satisfaction of the AG(A&E)HP . He has, therefore, to see not only that the rules governing the withdrawal of money from the Consolidated Funds, the Contingency Fund and the Public Account as laid down in these Rules are duly observed but also that all objections raised by the AG(A&E)HP are attended to promptly. Further in respect of any overcharges the responsibility shall rest primarily with the drawer of the bill and (failing recovery from him) countersigning Officer, only in the event of culpable negligence of either of them.

**CHAPTER- VIII**  
**INTER GOVERNMENT TRANSACTIONS**

311. The procedures for settlement of inter-Government and inter-Departmental transactions and adjustment with foreign Governments, outside bodies etc. shall be as laid down in the Government accounting Rules 1990, and Account Code Vol. II.

**SECTION I**  
**INTER-STATE TRANSACTIONS**

312. Extract from the instructions issued by the Controller and Auditor General of India:  
“The accounts between different Governments shall partake of the nature of suspense account requiring periodical clearance by the adjustments through the Central Accounts Office of the Reserve Bank. This suspense account shall be termed “Inter-State Suspense Account”. Suitable sub-heads shall be provided under this head to accommodate transactions on behalf of different Governments.”
313. The AG(A&E)HP shall arrange with the Central Accounts Section of the Reserve Bank to have the requisite adjustment made monthly in the course of the next month by advising the necessary transfer to the Central Accounts Section of the Reserve Bank.

**SECTION-II**  
**PAYMENT OF PENSIONS OF ALL GOVERNMENT SERVANTS BELONGING TO OTHER STATE GOVERNMENTS AT TREASURIES IN H.P. AND VICE VERSA.**

314. The Government of Himachal Pradesh has decided to make payment of pensions of all Government Servants belonging to the other State Governments being made at any authorized bank branches in the H.P. The other State Governments have also agreed to similar payments being made to Government Servants of the Government of Himachal Pradesh at Treasuries within their respective jurisdiction. However, HP government pensioners may not be allowed to opt to draw pension from other state instead, they will be paid pension by authorized CBS bank branches within state.

- 315.** The Bank is entirely responsible for the provision of funds for meeting Government disbursements at the District Treasury and other Treasuries where Government transactions are conducted through banks. The banks shall function as per guidelines issued from RBI and as per agreements entered into with Government of Himachal Pradesh and its agencies.

## Annexure-I:

## List of District Treasuries &amp; Sub-Treasuries in Himachal Pradesh

District	Treasury Code	IP Code	Treasury	Agency Bank
Bilaspur	BLP00	IP02	DTO BILASPUR	SBI BILASPUR
	BLP01	IP02	STO NAINADEVII/ SWARGHAT	UCO SWARGHAT
	BLP02	IP03	STO GHUMARWIN	UCO GHUMARWIN
	BLP03	IP03	STO JHANDUTTA	UCO JHANDUTTA
Chamba	CHM00	IP04	DTO CHAMBA	SBI CHAMBA
	CHM01	IP05	STO BHARMOUR	PNB BHARMOUR
	CHM02	IP06	STO TISSA	PNB TISSA
	CHM03	IP04	STO SALOONI	SBI SALOONI
	CHM04	IP05	STO HOLI	PNB HOLI
	CHM05	IP51	STO DALHOUSIE	SBI DALHOUSIE
	CHM06	IP51	STO SIHUNTA	SBI SIHUNTA
	CHM07	IP04	STO CHOWARI	SBI CHOWARI
	CHM08	IP04	STO BHALIE	HGB BHALIE
	PNG00 *	IP32	TREASURY OFFICE PANGI (KILLAR)	SBI PANGI
Delhi	DLI00*	IP52	TREASURY OFFICE DELHI	UCO NEW DELHI
Hamirpur	HMR00	IP07	DTO HAMIRPUR	SBI HAMIRPUR
	HMR01	IP08	DTO BARSAR	SBI BARSAR
	HMR02	IP09	STO NADAUN	CENTRAL BANK NADAUN
	HMR03	IP07	STO SUJANPUR	PNB SUJANPUR
	HMR04	IP10	STO BHORANJ	UCO BHORANJ
Kullu	KLU00	IP12	DTO KULLU	SBI KULLU
	KLU01	IP12	STO SERAJAT BANJAR	PNB BANJAR
	KLU02	IP13	STO ANI	PNB ANI
	KLU03	IP13	STO NIRMAND	PNB NIRMAND
	KLU04	IP12	STO MANALI	PNB MANALI
Kangra	KNG00	IP14	DTO DHARAMSALA	SBI DHARAMSHALA
	KNG01	IP15	STO KANGRA	SBI KANGRA
	KNG02	IP16	STO DEHRA	SBI DEHRA

	KNG03	IP17	STO INDORA	PNB INDORA
	KNG04	IP17	STO NURPUR	SBI NURPUR
	KNG05	IP18	STO PALAMPUR	SBI PALAMPUR
	KNG06	IP22	STO FETEHPUR	SBI FATEHPUR
	KNG07	IP16	STO KHUNDIAN	UCO KHUNDIAN
	KNG08	IP16	STO RAKKAR	HGB RAKKAR
	KNG09	IP19	STO BAIJNATH	PNB BAIJNATH
	KNG10	IP20	STO JAISINGHPUR	SBI JAISINGHPUR
	KNG11	IP21	STO KASWAN KOTLA	HGB KASWAN KOTLA
	KNG12	IP22	STO JAWALI	SBI JAWALI
	KNG13	IP18	STO DHEERA	HGB DHEERA
	KNG14	IP15	STO BAROH	HGB BAROH
<b>Kinnaur</b>	KNR00	IP23	DTO KALPA	PNB PEO
	KNR01	IP23	STO POOH	SBI POOH
	KNR02	IP23	STO SANGLA	UCO SANGLA
	KNR03	IP23	STO MOORANG	SBI MOORANG
	KNR04	IP23	STO NICHAR	SBI SUNGRA
<b>Lahaul &amp; Spiti</b>	KZA00*	IP11	TREASURY OFFICE KAZA	SBI KAZA
	LHL00	IP24	DTO KEYLONG	SBI KEYLONG
	LHL01	IP25	STO UDAIPUR	SBI UDAIPUR
<b>Mandi</b>	MDI00	IP26	DTO MANDI	SBI MANDI
	MDI01	IP27	STO SUNDER NAGAR	SBI SUNDERNAGAR
	MDI02	IP28	STO JOGINDER NAGAR	PNB JOGIENDER NAGAR
	MDI03	IP31	STO THUNAG	HGB THUNAG
	MDI04	IP29	STO NIHRI	HGB NIHRI
	MDI05	IP28	STO LAD BHADOL	HGB LAD BHADOL
	MDI06	IP50	STO SANDHOL	SBI SANDHOL
	MDI07	IP26	STO BALI CHOWKI	HGB BALI CHOWKI
	MDI08	IP26	STO KOTLI	HGB KOTLI
	MDI09	IP26	STO AUT	PNB AUT
	MDI10	IP29	STO KARSOG	PNB KARSOG
	MDI11	IP28	STO PADHAR	SBI PADHAR
	MDI12	IP30	STO SARKAGHAT	PNB SARKAGHAT
MDI13	IP30	STO BALDWARA	HGB BALDWARA	

	MDI14	IP31	STO CHACHIOT	PNB CHACHIOT
	MDI15	IP50	STO DHARAMPUR	HGB DHARAMPUR
	MDI16	IP26	STO NER CHOWK	SBI NER CHOWK
<b>Shimla</b>	CTO00*	IP01	CAPITAL TREASURY	SBI CHOTTA SHIMLA/ PNB KASUMPTI
	SML00	IP33	DTO SHIMLA	SBI SHIMLA/ UCO CHAKKAR
	SML01	IP35	STO KUPVI	UCO KUPVI
	SML02	IP34	STO KOTKHAI	SBI KOTKHAI
	SML03	IP33	STO SUNI	PNB SUNNI
	SML04	IP34	STO THEOG	SBI THEOG
	SML05	IP39	STO DODRA KAWAR	HCOOP DODRA KAWAR
	SML06	IP37	STO TIKKAR	UCO TIKKAR
	SML07	IP37	STO CHIRGAON	UCO CHIRGAON
	SML08	IP36	STO NANKHARI	UCO NANKHARI
	SML09	IP37	STO JUBBAL	SBI JUBBAL
	SML10	IP36	STO RAMPUR	SBI RAMPUR
	SML11	IP34	STO KUMARSAIN	PNB KUMARSAIN
	SML12	IP37	STO ROHRU	UCO ROHRU
	SML13	IP33	STO JUNGA	UCO JUNGA
SML14	IP38	STO CHOPAL	UCO CHOPAL	
SML15	IP35	STO NERWA	UCO NERWA	
<b>Sirmaur</b>	SMR00	IP40	DTO NAHAN	SBI NAHAN
	SMR01	IP41	STO RAJGARH	UCO RAJGARH
	SMR02	IP42	STO PAONTA	SBI PAONTA SAHIB
	SMR03	IP42	STO SHILLAI	UCO SHILLAI
	SMR04	IP42	STO KAMRAU	HCOOP, KAMRAU
	SMR05	IP40	STO DADAHU	UCO DADAHU
	SMR06	IP40	STO SANGRAH	UCO SANGRAH
	SMR07	IP40	STO PACHHAD	SBI PACHHAD
SMR08	IP41	STO NOHRADHAR	SBI NOHRADHAR	
<b>Solan</b>	SOL00	IP43	DTO SOLAN	SBI SOLAN
	SOL01	IP44	STO ARKI	UCO ARKI
	SOL02	IP45	STO KASAULI	SBI KASAULI



	SOL03	IP43	STO KANDAGHAT	UCO KANDAGHAT
	SOL04	IP46	STO RAMSHEHAR	UCO RAMSHAHAR
	SOL05	IP46	STO NALAGARH	SBI NALAGARH
	SOL06	IP45	STO KRISHANGARH	UCO KRISHANGARH
	SOL07	IP44	STO MAMLIG	CBI DHABLOG
<b>Una</b>	UNA00	IP47	DTO UNA	SBI UNA
	UNA01	IP48	STO AMB	PNB AMB
	UNA02	IP47	STO HAROLI	CBI HAROLI
	UNA03	IP49	STO BANGANA	CBI BANGANA
<b>State Level</b>	CYT00*	————	CYBER TREASURY	SBI/CBI/PNB/UBI/IDBI
	GTY00*	————	GST TREASURY	RBI
* Designated as district treasury, separately render account to AGHP.				
DTO : District Treasury Office				
STO : Sub Treasury Office				
District Treasuries		18		
Sub Treasuries		88		

## ANNEXURE- II

Deputy Director shall see:

- (1) That Office accommodation has adequate arrangements in the strong room for storage and custody of stamps, valuables etc. shall be seen in particular. The fitness certificate is obtained from PWD authorities.
- (2) That Office is neat and tidy and is provided with proper furniture and fixtures.
- (3) That staff is as per sanctioned strength and there is formal distribution of work. In addition to this, attendance and leave registers are also maintained properly.
- (4) That there are proper arrangements for store and library. Whether relevant registers for library, store, consumables etc. are maintained and physical verification done at regular intervals. Weeding out of old record and condemnation of unserviceable articles be specifically seen.
- (5) That registers for dak receipt, dispatch, service postage stamps, token for bills etc. are maintained as per Government instructions.
- (6) That service record of the employees is maintained properly with reference to bio-data, service verification, pay fixation, GIS entries, leave account, LTC/HTC and nomination for GIS, GPF, DCRG etc.
- (7) Register for advances are maintained properly.
- (8) That specimen signature of DDOs and specimen signatures and photographs of messengers are taken.
- (9) That receipt is accepted in accordance with the instructions issued by the Finance Department from time to time.
- (10) That DDO-wise drawl of advances and their adjustment is monitored.
- (11) That accounts from Sub-Treasury are sent regularly and there is timely rendering of 1st and 2nd list by District Treasury to AGHP. Details of items in 'Treasury Suspense' and progress made in their settlement shall also be checked.
- (12) That the pensionary entitlements are correctly worked out and all relevant certificates obtained as per rules.
- (13) That registers for deposits are maintained properly and Plus & Minus memos are submitted regularly.
- (14) The PLA and LOC system is as per rules and relevant returns are sent regularly.

- 
- (15) That GIS accounts are properly maintained.
  - (16) That the Compliance Reports of inspection notes of AG, Collector and Departmental Officers are being sent in time. The status of outstanding paras should be specifically seen and commented upon.
  - (17) That all the officials working in the Treasury are well-versed in the application software being run in the Treasuries
  - (18) That the non-postal stamps and valuables in Treasury strong room are as per the records and reports sent to District Treasury.
  - (19) That verification and processing of salary is as per detailed guidelines issued from time to time.
  - (20) That fire fighting arrangements are proper.
  - (21) That store articles are being declared unserviceable at regular intervals.
  - (22) That computer hardware is available as per the requirement and working properly.
  - (23) That NPS related work like PRAN Generation, Deduction of NPS subscription and processing of withdrawal is being done in time.
  - (24) That monthly physical verification of postal stamps and valuables are being done.
  - (25) Duplicate keys of pad lock deposited with DTO/DC and locks and keys are being treated with grease/oil.

Note: This list is not inclusive, inspecting authority may check and verify the processes in Treasury.

### ANNEXURE-III

The DTO shall see:-

- 1) That arrangement for storing of stamps and valuables is satisfactory and necessary certificate obtained from PWD authorities.
- 2) That various Double Lock registers are maintained properly and verifications done in time.
- 3) DTO shall also verify stamps at least three of each kind in Double Lock.
- 4) Specimen signatures and photo file for current year of messengers is maintained properly.
- 5) Pay order registers are maintained as per instructions of the Government.
- 6) Separate registers are being maintained for DCRG, Final GPF payments, DLI.
- 7) Receipt is being accepted in accordance with the latest instructions of Finance Department and registers are being maintained properly.
- 8) Posting of Payment and Receipt vouchers is being done regularly.

In addition to these points, DTO may include any point, which s/he may deem proper and relevant. As far as Double Lock is concerned, IO shall inspect:-

- 1) That duplicate keys are deposited with DTO/ Collector as the case may be.
- 2) That monthly verification of stamps and valuables is being carried out.
- 3) That Pad Locks and Keys are treated to prevent rusting with entries in relevant registers.
- 4) That duplicate keys are returned in April every year for verification. The description and condition of valuables in double lock is 100%.
- 5) That proper discount on stamps is allowed.
- 6) Physical verification of at least 3 items for each category of stamps be carried out.
- 7) That verification and processing of salary is as per detailed guidelines issued from time to time.
- 8) In addition to these the Inspecting Officers shall be at liberty to add any point relating to any aspect of Treasury working and go beyond the above mentioned points in order to improve the performance of Treasuries.

**ANNEXURE-IV:  
LIST OF DESIGNATED BANKS**

1. Bank of India
2. Himachal Grameen Bank
3. Punjab National Bank
4. State Bank of India
5. HP State Cooperative Bank
6. United Bank of India
7. Central Bank of India
8. Allahabad Bank
9. IDBI Bank
10. United Commercial Bank

**ANNEXURE-V**

**FORM FOR REDRAWAL OF AMOUNT LOST DUE TO THEFT,  
MISAPPROPRIATION, DEFALCATION, EMBAZZLEMENT, ETC.**

No.....

Head of Accounts "8550-Civil Advances-104-Other Advances special Advances-STATE  
Received the sum of ₹ .....(₹.....) being  
the amount sanctioned to redrawal under letter No.....dated.....(copy enclosed).

Place :.....

Dated: .....

Signature.....

Designation.....

Stamp of Office.....

**FOR USE IN ACCOUNTANT GENERAL'S OFFICE**

Admitter ₹..... Objected to ₹.....

Reason for objection.....

.....

....

Auditor

Superintendent

Gazetted Officer

**ANNEXURE-VI:  
Checklist for Passing of Bills**

**(A) All Bills**

1. A bill presented at the Treasury as a claim for the payment of any amount by the Government shall contain particulars of :-
  - The nature of the claims;
  - The amount claimed;
  - The period to which the claim relates if it arises periodically e.g. a claim for pay and fixed allowances;
  - The DDO Code;
  - The orders sanctioning the charge.
2. That the Officer signing the bills is so authorized by the competent authority and the signatures on the bill tally with the specimen supplied to the TO.
3. The nature of recoveries from the pay and allowances of Government Servants under each head supported by schedules showing full particulars of recoveries.
4. Bills requiring counter signature are counter signed by competent authority.
5. Erasers and over writing on any bills is not allowed.
6. Bill will be system generated.
7. Signature is under printed and other written in hand certificates of the bills. Digital signature shall be allowed.
8. Certificate of DDO that hard copy tallies with electronic data in HPOLTIS to ensure compliance of specific instructions/directions issued by the Government and Director Treasuries, Accounts and AG.
9. Recording of necessary certificates and counter signature on the bills of Grant-in-aid, Loans and Advances and Scholarship etc.

**(B) The bill presented in the prescribed manner as per the procedure mentioned in (A) above shall be processed through following check list:**

1. That the bill is system generated and in the prescribed form.
2. That the bill is signed by the DDO and signature on the bill tallies with the specimen signature supplied to the Treasury/Sub-Treasury/ bank. Further, signatures should always be full and not the initials.
3. Requisite certificates on the bill are attached and duly signed.
4. All the deductions in the bills are correctly mentioned, bifurcating between the AG by transfers and Treasury by transfers.

5. There are separate bills for different object heads under one major head.

**For Salary Bills: specific checks**

1. There are separate bills for regular salary, arrears of pay and, leave salary etc.
2. Mention reasons for drawal of part payment of pay and allowances and also enclose a certificate for the same.
3. On first drawal of salary, requirement of rules are as under:
  1. Last Pay Certificate (on transfer) or "authority" or "sanction" to claim the pay etc. in absence of LPC as per rules, sanction of HRA, if class of city differs.
  2. Date of birth in the appointment order.
  3. Certificate of obtaining of appropriate medical certificate on the bill.
  4. Appointment Order and date of joining.
4. Whether the Prescribed Certificate/Statement share part of the Salary Bill e.g.
  1. Absentee statement. There can be certification on the body by the concerned DDO.
  2. Due and Drawn Statement for arrears.
  3. Statement of pay and allowances given by the concerned drawing Officers for claiming arrears.
  4. Certificate of House Rent by Head of Office
  5. Competent authority's sanction regarding "Honorarium/Fee".
  6. Certificate for actual expenses incurred on transporting personal effect/conveyance in case of transfer. Voucher for the same should also be produced.
  7. Certificate for amount not drawn previously.
  8. Other Deductions/details of Pre-check in respect of time barred claim and sanction by Competent authority as per HPFR.
5. Recovery schedule:
  1. Income tax deduction form showing Income Tax and surcharge separately. TAN number of DDO and PAN number of employees.
  2. House Rent, Provident Fund, Loans and Advances and other deductions.
  3. GPF No. in HBA schedules, Provident/Contributory pension Fund Account Number, IP Number & PRAN of employee on the body of the bill.



**For Contingent Bills: Specific Checks**

1. Sanction of competent authority duly signed/attested for incurring expenditure is attached.
2. Detail of sub-vouchers given on bill or is attached.
3. The DTO/TO shall ensure that payments in respect of contingent Bills (excluding electricity, water charges and telephone bills) exceeding ₹ 5,000/- shall be made directly to the parties through Electronic payment directly into bank accounts one Consolidated bill preponed for it ems under the same Budget head.
4. Pay order on the voucher with amount in figures and words.
5. Certificate on drawal of next Abstract Contingent bill.
6. Monetary limit exercised by the DDO is as per delegation of powers vested by competent authority.
7. Sanction regarding new items.
8. Certificate of drawl of next Abstract Contingent bill.
9. As Detailed Contingent bills are sent to the AG through Treasury, the TO shall keep record of Detailed Contingent Bills in the DDO wise Register of Abstract Contingent bills in the subject to the condition that all detailed contingent bills shall be sent to the Accountant General through Treasury and if Detailed Contingent Bills not requiring counter signature and requiring counter signature of the controlling authority are not submitted before the 10<sup>th</sup> of the following month and before the expiry of three months respectively, no subsequent Abstract Contingent bill shall be authorized for payment by the TO.

**For T.A. and Medical Bills: Specific Checks**

1. Journey performed by rail/road is shown in the bill and is as per the entitlement of the official. Ticket number or money receipt in case of TA claims for first class claim/Delux, super delux buses/A.C. coaches. Purpose of journey in TA claims. Bill for goods transport, Transfer order, certificate of family members with transfer T.A. Bill.
2. Bill is countersigned by the Controlling Officer. The Controlling Officer has recorded the certificates that s/he has actually scrutinized the details of the claim of transporting the personal effects and satisfied himself for the claims.
3. Sanction of the competent authority for performing journey beyond jurisdiction is attached.
4. Tickets for LTC claim are enclosed.

5. Grade Pay and Basic Pay/Signature of employee on TA Bill.
6. Consolidated bill of staff for Medical and T.A. claims under one consolidated bill.
7. Attestation of voucher by authorized medical attendant in respect of medical claims.
8. Essentiality certificate duly signed by Authorized Medical Attendant.
9. Date of commencement and completion of treatment mentioning number and date of reimbursement register.
10. Certificate on Cash Memos of Medical Claims as under: "Amount drawn in the Bill No..... dated ....."

Affix Revenue Stamps for pre-receipted bills (more than ₹ 5,000/-).

