

GOVERNMENT OF RAJASTHAN
FINANCE (G.F. & A.R.) DEPARTMENT



GENERAL FINANCIAL AND ACCOUNTS RULES
FINANCIAL RULES & PROCEDURES

PART-I

AMENDED UPTO 28.5.2008

PUBLISHED BY AUTHORITY

Rajasthan State Co-operative Press Limited, JAIPUR

GENERAL FINANCIAL AND ACCOUNTS RULES

FINANCIAL RULES & PROCEDURES

PART - I

PREFACE

The General Financial & Accounts Rules contain basic Principles to be observed and the procedure to be followed by various authorities in dealing with the funds received by them in their public capacity. These Rules were published in 1952 and, there after, six more editions were published with the last being in 1986. However, during all these years no major structural changes to meet the present day requirements had been attempted.

In the last few years, there has been rapid expansion in the activities of the state, especially in the field of social security, upliftment of weaker sections of the society and development of infrastructural facilities to accelerate the pace of rapid economic growth. Consequently, a number of changes have taken place in the mode and norms of the functioning of various Government Departments. It was, therefore, felt that unless these financial rules, systems and procedures are also brought in consonance with the present day requirements, the same instead of regulating the activities within broad parameters of financial discipline and control, may in fact tend to prove impediments in the efficient and speedy execution of various schemes.

The Finance Department had, therefore, decided to have a fresh look at these Rules. Against this back-drop and context, it was considered expedient to rewrite these Rules. Shri Bhagwan Singh, a retired Chief Accounts Officer was entrusted with this job who submitted these Rules in three parts, namely :-

Part-I fundamental Rules & Procedures.

Part-II governing Store Purchases.

Part-III delegation of financial powers to various officers subordinate to Govt.

It is hoped that these re-written Rules will help the various authorities in dealing smoothly with the funds received by them in their official capacity and in case any major structural change is left due to which there appear difficulties in meeting the present day requirements, this may kindly be brought to the notice of the Finance (GF&AR) Department for appropriate action.

In spite of due care having been taken, if any, errors or omissions have inadvertently remained and are detected in this edition the same may also kindly be brought to the notice of the Finance (GF&AR) Department.

Jaipur.
7th September, 1993.
Jaipur.

(Inderjit Khanna)
Secretary to Government
Finance Department

RE-WRITING OF G.F.&A.R.

1. CONSIDERATIONS FOR RE-WRITING/REVISION:

The following considerations were kept in view while re-writing G.F.& A.R.:

- i) Practical applicability of Rules in the present set up in view of huge expenditure on developmental activities.
- ii) Accounting Reforms and changed structure of Accounts classification.
- iii) Removal of difference between Heads of Department Class-I and other than class I for financial rules.
- iv) Removal of difference between Gazetted officers and non-Gazetted officers in personal claims and accounting, their categorization as "Government servants".
- v) Conveniences to Government servants relating to their personal claims.
- vi) Strengthening of Heads of Offices and Regional officers. De-centralisation of Financial Powers for speedy execution of works/activities.
- vii) Effective control and easy understanding Rules & Procedure, and better Accountability & uniformity in system and procedure.
- viii) Re-structuring of chapters, headings and bringing rules in sequence with adequate linking and Contents in the beginning for easy location.
- ix) Simplification of procedure in view of practical considerations.
- x) Review of Stores Purchase system and compilation of a Manual incorporating all possible rules therein.
- xi) Review of delegations and making them elaborate and realistic.
- xii) Bifurcation of rules into parts for easy handling and for creation of sense of adaptability by Government servants.

2. i) Presently the G.F.& A.R. contains 490 rules and 546 printed pages (273 pages in double column on one page). It includes 19 chapters and 21 appendices, 242 notes, 58 Government decisions, alongwith 22 annexures. In addition it contains subsequent additions. In all total printed pages are about 600.

G.F. & A.R. now contains three parts and appendices as under:

			No. of Rules	No of Appendix
I	PART	General Financial Rules & Procedures	365	12
II	PART	Stores	71	3

- ii) Re-writing/Revision is based on amended G.F. & A.R. as provided by Director, Treasuries & Accounts, few amendments given by F.D. and amendments contained in Lekha-Vigya (April to July 92).

3. **IMPORTANT CHANGES** : The re-writing/revision provides for following important changes :-
- i) Separate Chapters have been given for Advances to Government servants and Inter-Departmental Adjustments.
 - ii) Pre-check has been suggested after two years instead of one year it is now done at the level of Heads of offices, etc.
 - iii) Concept of rate contract for maintenance and repairs of specified machinery and equipment's with manufacturers, authorised dealers, etc., has been introduced to bring efficiency.
 - iv) Scope of Annual Certificate of Payments and deductions to Government Servant has been extended and made final evidence of all deductions and thus made a basis of adjustments of missing credits and No Dues Certificate.
 - v) Duties of Cashier has been defined to make him more responsible and specific.
 - vi) System of advance payments out of permanent advance and A.C. bill, etc., its accounting and adjustments in cash book and recovery of unspent balances and recording in L.P.C., has been modified/introduced.
 - vii) Duties of Head of office has been abstracted in appendix to make it specific.
 - viii) Duties of Accounts Person has been revised and concept of their prior concurrence in respect of financial matters has been proposed.
 - ix) Rules for Destruction of Accounts records have been revised. Concurrence of Accountant General , if necessary may be obtained
 - x) Concept of joint responsibility and role of Accounts personal has been introduced in cases of purchases and auction through Committees at all level which will be final authority in respect of purchases and auctions.
 - xi) Limit of tenders has been increased and scope of purchases with out tender has been widened. Sources of purchases by single and limited tenders have been made specific.
 - xii) Purchases rules have been made compact and self contained by incorporating all possible provisions at one place. Conditions of contract have been revised. It would need betting by Law Department.
 - xiii) Delegation have been made object wise and practical .
 - xiv) Presently serial number of G.A. forms prescribed in volume II of G.F. & A.R. do not correlate with the serial numbers of rules and Chapters. Revised serial numbers have, therefore, been indicated which are contained in Appendix 6 of Part-I. Pending final decision by the Government in the rules space has been left blank. These may be filled in before final printing of G.F. & A.R. and after revising Volume II .
 - xv) Difference between Heads of Departments (Class_I and others) have been done away with. Presently there is no difference in delegations in Appendix VIII. It exists only in Appendix IV, that too in few items.
 - xvi) Forms given in the Chapter either within or at the end have been proposed to be transferred to Volume II with assigning of new serial number as mentioned in Appendix 6 . Such forms have been shown therein without old numbers.

C O N T E N T S

		Rule No.	Page No.
	CHAPTER-I		1-4
	INTRODUCTORY		1
	Introductory	1	1
	Definition	2	1-2
	Head of Office	3	3
	Removal of Doubts	4	3
	Annexure 'A'		4
	CHAPTER – II		5-11
	GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL		5
I.	RECEIPT OF MONEY, GENERAL	5-6	5
	Assessment, Collection and Control	7	5
II.	EXPENDITURE AND PAYMENTS OF MONEYS		5
	Withdrawals of moneys from the Treasury – General Principles	8	5
	Essential conditions governing Expenditure from Public Funds	9	5
	Standards of Financial propriety	10	5-6
	Control of Expenditure.	11	6
	Internal check against irregularities, Waste, Loss and Fraud.	12	6
	Delay in Payment to be avoided.	13	6
III.	DUTIES AS REGARDS MAINTENANCE OF ACCOUNTS.		6
	Maintenance of Accounts	14	6
	Responsibility of countersigning the certificate	15	7
	Responsibility of Departmental Officers.	16	7
	Demand for information of Audit.	17	7
IV.	CONTRACTS		7
	Contracts	18	7
	General Principles	19	7-8
V.	MISAPPROPRIATION, FRAUD AND LOSSES.		8
	Report of Losses.	20	8-10
	Forms of Losses due to re-tendered-auction/re-sale.		10
	Accidents	21	10
	Responsibilities for Losses etc.	22	11
	Write of Losses etc.	23	11

VI.	Departmental Regulations.		
	Departmental Regulations.	24	11
VII	DUTIES AND RESPONSIBILITIES OF ACCOUNTS OFFICERS, ETC.		
	Duties and Responsibilities of Accounts Officers	25	11
	Delegations.	26	11
	CHAPTER-III		12-14
	REVENUE AND RECEIPTS.		
I	GENERAL		
	Duties as regards Receipts and Acconts	27	12
	Extract of Accounts.	28	12
	Departmental Regulations.	29	12
	Irricoverable amount due to Government and their adjustment	30	13
II	RENT OF GOVERNMENT BUILDINGS, LANDS, FINES ETC.		
	Sums will not be credited as revenue by debit to a suspense head	31	13
	Collection of revenue	32	13
	Rent of Buildings and lands.	33	13
	Assessment and Recovery of Rent, Fines.	34	13
	Fines	35	13
	Statement of fines.	36	13-14
	Miscellaneous Demands	37	14
III.	REMISSION ABANDONMENT OF CLAIMS TO REVENUE.		
	Abandonment of claims to Revenue/Remission of	38	14
	Statement of Remissions etc.	39	14
	Departmental Rules defining Remission & Abandonment of Revenue	40	14
	Internal check/ Audit.	41	14

	CHAPTER-IV		
I	RECEIPT OF GOVERNMENT MONEYS,ITS CUSTODY AND PAYMENTS OF SUCH MONEYS IN TO THE TREASURIES		
	GENERAL RULES		15
	Mode of Receipt of Government Money.	42	15
	Receipt of Coin, Notes, etc.	43	15
	Receipt of Government Dues by Cheques, Dishonour of Cheques Received.	44	15-16
II	FORM AND CUSTODY OF RECEIPT BOOKS.		
	Form Of Receipt Books.	45	16
	Grant of Receipt to the Payer.	46	16-17
	Issue of Duplicate or Copies of Receipts	47	17
III	INSTRUSCTION FOR HANDLING CASH		
	Accounting of Government Money	48	17-18
	Non-Government Money not to be mixed with Government Money	49	18
	Handling of Non-Government Money	50	18-19
	Verification of Cash Balances	51	19
	Verification of Cash Balances by Accounts Officer posted in the Department and Officers of Director , Inspection Department, Rajasthan	51(2)	19
	Security Arrangements	52	19
	Custody of Cash	53	19-20
IV	PAYMENT INTO TREASURY		
	Challan	54	20
	Copies of Challan	55	20
	Signing of Challan by Departmental officers	56	20
	Special for of Challans	57	21
V	OTHER PROVISIONS.		
	Utilisation of Receipts directly for payments	58	21
	Reconciliation with Treasury	59	21
	Duties of Cashier or any person authorised to receive and handle money.	60	21

	CHAPTER-V		
I	POWERS OF SANCTION		
	POWERS OF VARIOUS AUTHORITIES IN THE MATTER OF SANCTIONING EXPENDITURE		22
	General.	61	22
	Higher Authority to exercise Power of Subordinate Authority.	62	22
	Financial Powers in Past Cases	63	22
	Powers in case of current charge of Another Post in addition to his own post.	64	22
II	POWERS IN REGARD TO CERTAIN SPECIAL MATTERS		
	Grants of Land Assignment of Revenues and other Concession, etc.	65	22
	Writing off Losses	66	22
	Remission of disallowances by audit and writing off of over payments made to Government Servants.	67	22
III	COMMUNICATION OF SANCTION.		
	Communication of sanctions.	68	23-24
	Sanction to grants of land and alienation of Land Revenue	69	24
IV	DATE OF EFFECT OF SANCTION		
	Sanction when Effective	70	24
V	RETROSPECTIVE SANCTION		
	Sanction when effective Retrospectively.	71	24
VI	LAPSE OF SANCTION.		
	Sanctions when lapse	72	24-25
	Sanctions when not lapse	73	25
	CHAPTER - VI		
I	PAYMENTS- General instructions		
	Claims for Payments.	74	26
	Bill Defined.	75	26
	Kind of Claims	76	26
	Important Requirements-Signature and Countersignature on Bills.	77	26
	Specimen Signatures	78	26
	Form of specimen Signature		26
	Requirements at the time of Creation of a New office	79	27

	Preparation and form of Bills – General Instructions.	80	27-29
	Payment on Identity Card.	81	29
	Forms of identity Card for Banking Treasury		30
	Forms of identity Card for non Banking Treasury		31
	Rounding off of Government transactions	82	32
	Bill Register	83	32
	Presentation of Claims.	84	32-33
	Stamps for Receipts	85	33
	Payments at Sub-Treasury	86	33
	Duplicate and Copies of Bills, etc.	87	33
	Loss of Bills- Presentation of Duplicate Bills.	88	33-34
	Certificate in lieu of Vouchers or Payee's Receipts.	89	34
II	TIME-BARRED CLAIMS-PRE-CHECK		
	Time Barred Claims.	90	34-35
	Pre-Check.	91	35
	Requirements of Pre-Check	92	35
	Reckoning of time limits for Pre-Check.	93	35
	Time-barred claimed under Limitation Act	94	35
III	CHEQUES		
	Authority to Draw Cheques.	95	36
	Supply of Cheque Book by Treasury	96	36
	Separate Cheque Book for each Bank/Treasury	97	36
	Intimation to Bank/Sub-Treasury.	98	36
	Examination of Cheque Book	99	36
	Custody of Cheque Book.	100	36
	Precaution in writing Cheques.	101	36
	Issue of cheques as crossed, Order and bearer by Government Officers and Department in settlement of Government Dues	102	36-37
	Advice of Cheques	103	37
	Amount of Cheques	104	37
	Deduction of Income Tax	105	37
	Currency of Cheque	106	37
	Cheque on Sub-Treasuries, Intimation of Drawings	107	37
	Cancellation of Cheques	108	37

	Return of Unused Cheques	109	38
	Loss of Cheque Book/Blank Cheque	110	38
	Indemnity Bond to be executed before a fresh cheque is issued in lieu of a cheque that has been lost		39
	Payment by Cheques deemed to be Made	111	40
	Post dated Cheques	112	40
	Endorsement on Cheque.Bill etc.	113	40
IV	OTHER MODES OF PAYMENT		
	Letter of Credit	114	40
	Lapse of Letter of Credit	115	40
	Payment of Private Parties, Grants-in-aid. etc	116	40
V	VOUCHER FOR PAYMENT		
	Voucher for payment	117	41
	Pay order	118	41
	Paid Vouchers	119	41
	Retention of Vouchers	120	41
	Submission of Vouchers to the Accountant General	121	42
	Cancellation of Sub-Vouchers	122	42
	Cancellation and destruction of Sub-Vouchers	123	42
VI	RECOVERY OF OVER-PAYMENTS		
	Over- Payments	124	42
	CHAPTER – VII		
	ESTABLISHMENT		
	Alteration of Establishment	125	43
	Procedure for submission of proposal for new Establishment	126	43
	Adjustment in appointments	127	43
II	TRANSFER OF CHARGE		
	Transfer of Head of Office/Drawing and Disbursing Officer	128	43
	Transfer of charge involving assumption of Responsibility for cash, stores etc	129	44
	charge reports to contain	130	45
III	DATE OF BIRTH		
	Declaration OF Date of Birth at the time of Appointment	131	45
	Treatment of Date of Birth	132	45

IV	LEAVE APPLICATION AND ACCOUNT		
	Regular Leave Application/Leave Account form and attestation of Leave Account	133	45
V	SERVICE BOOKS/ SERVICE ROLLS		
	Maintenance of Service Books/ Service Rolls	134	45-46
	Attestation of entries of Services Book/Service Roll	135	46
	Verification of Services	136	46
	Service verification entries to be recorded before transferring Service Book/Service Roll	137	46
	Verification of Government servant on deputation to foreign service	138	46
	duplicate Service Book/Rolls	139	46
	CHAPTER –VIII		
I	PERSONAL CLAIMS OF GOVERNMENT SERVANTS-GENERAL RULES		
	Due date for payment of Monthly Salary	140	47
	Remittance of monthly salary within a reasonable time for Government servant posting at localities remote from the station to D.D.O.	141	47
	Separate Bills for part of a Month and Payment	142	47
	Payment on the last working day of month	143	47
	First payment of Pay, Allowances.etc	144	47-48
II	LAST PAY CERTIFICATE		
	Last Pay Certificate on Transfer	145	48
	Last Pay Certificate to contain	146	48
	Preparation of Last Pay Certificate	147	48
	Payment in absence of Last Pay Certificate	148	48-49
	Payment of Pay/Leave Salary for old post at new place of transfer	149	49
III	BILLS OF GOVERNMENT SERVANTS AND OTHER INSTRUCTION		
	Preparation of Bills	150	49
	Drawal of leave salary not sanctioned	151	49
	Pay during willful absence or on Extraordinary leave	152	49
	Entries in money column of the bill	153	50
	Absentee Statement	154	50
	Increment Certificate	155	50

	Honorarium for Overtime	156	50
IV	DEDUCTION FROM BILLS		
	Deduction from Bills	157	50
	Income Tax	158	50-51
	Certificate of deduction of income Tax	159	51
	House Rent/Furniture/Garden Rent	160	51
	Short Term Advances	161	52
	Attachment of Pay and Allowances for Debt	162	52-53
	Action on receipt of Subsequent Order	163	53
	Recoveries from Non-Attachable Portion	164	53-54
V	OTHER DEDUCTIONS		
	State insurance Premium/Provident Fund Contribution/LTA	165	55
	Mode of deductions/upkeep of Accounts etc.	165	55
	Recovery of dues of Co-operative Societies	166	55-56
	Recoveries from Subsistence Allowance	167	56
	Recoveries of dues of Circuit Houses/Rajasthan House/Bikaner House, New Delhi	168	56
	Recoveries of Rent of Evacuee Properties, Motor Garage, etc.	169	57
	Recovery of Interest for withholding unspent balances of Advances	170	57
	Audit objections and Recoveries	171	57
	Dis-allowance of payment as un-authorised as pointed out in the audit/internal check report of the Department by Accountant General or F.A./C.A.O./Sr.A.O./A.O.	172	57-58
	Extent of Recoveries	173	58
	Register of Recoveries	174	58
	Waiving of Recovery of amount Disallowed	175	59
	Recoveries on account of disallowance procedure	176	59
	Certificate of deductions to be conclusive proof	177	59
VI	PLACE OF PAYMENT OF PAY, LEAVE SALARY,VACATION PAY, ETC.		
	Place of payment-pay and allowance and Leave Salary/vacation pay and Saving Bank Account	178	59-60
	Payment to the Government servant and to Messenger	179	60
	Payment through Agent-Leave Salary, Vacation Pay	180	60
	Bonds of Indemnity by Agent or Bank	181	61

	Life Certificate not necessary	182	61
	Payments to Lunatics, Pay and allowances, Pension, Gratuity etc.	183	61
	Provisional Payment of pay and allowances	184	61-62
	Pension and Leave Salary Contribution	185	62
	Arrear Payments	186	62
	Payments of Arrears of pay and allowances /increment or Leave salary etc. of Government Servants due in respect of old post not drawn at the time of transfer	187	62-63
	Time Barred claims	188	63
	Travelling Allowance Bills- General instructions	189	63-64
	Travelling Allowance Claims for the Journey of Old Post	190	64
	Reimbursement of Medical Charges	191	64
	Adjustment of bill for a 'Nil' amount	192	64
	Disbursement of pay and allowances-Acquaintance Rolls	193	64-65
	Register of undisbursed Pay and Allowances	194	65
VII	PAYMENT OF PAY AND ALLOWANCES ON RETIREMENT, ETC.		
	Last claims on Retirement/ No dues certificate	195	65
	Death of Government Servant	196	65
	Pay and allowances of deceased Government servant	197	65-66
	Payment of Notice Period, Pay and Allowances on Compulsory Retirement	198	66
	Correspondence by Government servant at Government Expenses	199	66
	CHAPTER-IX		
	ADVANCES TO GOVERNMENT SERVANTS		
I	INTRODUCTORY		
	Interest free Advances to Government Servants	200	67
II	GENERAL CONDITIONS		
	General Conditions	201	67
III	ADVANCES FOR TRAVEL		67
A)	ADVANCES FOR JOURNEY ON TOUR-FIRST ADVANCE-CONDITIONS OF ELIGIBILITY		
	Advances to temporary Government Servants	202	67
	surety Bond from permanent Government Servants		67-68
	Condition of Eligibility for advances in Tour	203	68-69

B)	ADVANCES ON TRANSFER		
	Condition of eligibility for pay and T.A. on Transfer	204	69-71
C)	ADVANCES TO ALL INDIA SERVICES OFFICERS (I.A.S./I.F.S./ I.P.S FOR LEAVE TRAVEL CONCESSION)-CONDITIONS OF ELIGIBILITY		
	Procedure for sanction of advance in connection with the affairs of Rajasthan Government to avail the Leave Travel Concession	205	72-73
IV	OTHER ADVANCES		
	Advance in lieu of leave salary, Conditions of Eligibility and Power of Sanction		
	Advance in lieu of leave salary, Conditions of Eligibility and Power of Sanction and its recovery	206 A	73-74
	Advance for Training Abroad Conditions of Eligibility and Power of Sanction		
	Amount of sanction and recovery and adjustment thereof	206 B	74
	Advance for Medical Attendance and Treatment outside the state-Condition of eligibility and Power of Sanction		
	A Advance for Medical Attendance and Treatment outside the state, Condition of eligibility and Power of Sanction and adjustment thereof	206 C	74-75
	Festival Advance- Condition of eligibility and power of sanction		
	Festival Advance- Condition of eligibility and power of sanction and adjustment thereof	206 D	75-76
	Advance from General Provident Fund- Condition of Eligibility and Power of Sanction		
	Advance from General Provident Fund- Condition of Eligibility and Power of Sanction and adjustment thereof	206E	76
V	OTHER REQUIREMENTS		
	Formal sanction not necessary – Signature /Counter-signature on bills Sufficient	207	76-77
VI	ADVANCE DURING APO	207 A	77

	CHAPTER – X		
	PAYMENTS-LEGISLATIVE ASSEMBLY		
I	PAY AND ALLOWANCES, ETC., PAYABLE TO THE GOVERNMENT SERVANT AND MEMBERS OF RAJASHTAN LEGISLATIVE ASSEMBLY		
	General – Pay and Allowances etc. payable to Government Servant and Members of Rajasthan Legislative Assembly-Procedure thereof	208	78-79
	Allowances payable to relatives and servants, etc., of the Ex-rulers	209	79
	Applicability of General Financial and Account Rules to other matters	210	79
	CHAPTER – XI		
	Contingent Expenditure	211	80
	Sanction, extent of amount, recoupment and instructions, thereon	212	80-81
	Sanctioning authority of Permanent advance.	213	81
III	TREATMENT OF PAY AS CONTINGENT EXPENDITURE, ETC.		
	Period of appointment of employee for Seasonal or Periodical work and certificate to be recorded on Bill	214	81
	Bills for rent of private buildings-Rent, Rates and Taxes etc.	215	82
IV	BILLS FOR CONTINGENT CHARGES		
	Recoupment- Procedure	216	82
	Payment to Suppliers, etc.	217	82-83
	Secret service expenditure, Rewards etc.	218	83
V	Form of Bill, Drawal ,Adjustment etc. of Advance on Contingent Bill	219	83-85
	Conditions for drawal of Advance Bill-Certificates on Bill deposition of unspent balance to be Deposited	220	85
	Temporary advances out of permanent advance, advance drawn on Advance bills, its adjustments and recoveries thereof	221	85-86
VI	CONTROL OF EXPENDITURE		
	Record of Contingent Expenditure	222	86
	Responsibility of Drawing and Disbursing officers	223	86-87
	Responsibility of Controlling officer	224	87-88

VII	PROVISION OF CERTAIN KINDS OF CONTINGENT EXPENDITURE		
	Service Postage Stamps	225	88
	Rent of Private Buildings for office Accommodation, General Conditions and Procedure	225(2)	88
	Contingent expenditure on Temporary Structure, Repairs, etc.	225(2B)	88
	Printing and Binding	225(3)	88-89
	Repairs and Maintenance	225(4)	89-90
	Maintenance and Repairs during warranty/guarantee period	225(f)	90
	Maintenance and Repairs of office equipment's, etc.	225(g)	90
	Recanning of Chairs	225(h)	90
	Repairs of Furniture	225(i)	90
	Conveyance hire Charges	225(5)	90
	Register of Trunk Call	226	90-91
	Annexure 'A' :-Drawal of advance contingent bill for contingent expenditure		92-113
	CHAPTER-XII		
	INTER-DEPARTMENTAL PAYMENTS/ADJUSTMENTS		
	Division of Department	227	114
	Charging for Services by Service Department – General Rules	228	114
	Charging by Commercial Department/Undertakings	229	114
	Department acting as an Agent of another Department	230	114-115
	Department performing Supplementary Duties to Main Function	231	115
	A branch of Department who employed to render similar service to another Department i.e Workshop of Departments	232	115
	Charges by regular branch of a department for job	233	115
	Inter-Departmental Adjustments/Inter-Governmental transactions	234	115-116
	CHAPTER – XIII		
	WORKS		
I	INTRODUCTORY		

	Administrative control of the civil and commercial Departments for buildings and other works entrusted to them	235	117
	Limitation / Authorization and execution of works under Departmental regulations	236	117
	Main stages of works	237	117
	Delegation of Powers	238	117
	Object of the Estimate	239	118
	Basic Schedule of Rates & Estimates	240	118
	Contract Documents	241	118
	Ceiling for execution of work by own Agency	242	118
II	ACCOUNTING RULES FOR WORKS EXECUTED BY CIVIL / COMMERCIAL DEPARTMENTS		
	Works allotted to Civil/Commercial departments other than PWD Procedure relating to expenditure thereon	243	118
	Accounting of expenditure on works	244	118-119
	Charging of expenditure in Accounts	245	119
	Power to operate upon funds placed with Civil/Commercial Department	246	119
III	MISCELLANEOUS		
	Sanitary, water supply and electric installation to Government Buildings	247	119
	Purchase of Buildings Prohibited	248	120
	Restriction on sale or dismantling of Buildings	249	120
	Furnishing data to Accountant General for residential Buildings	250	120
	Expenditure on Public Ceremonies	251	120
	CHAPTER – XIV		
	REFUNDS AND MISCELLANEOUS EXPENDITURE		
I	INTRODUCTORY		
	Miscellaneous Expenditure – Procedure	252	121
II	REFUND OF REVENUE		
	Classification of Refunds	253	121
	Sanction to Refunds	254	121
III	PROCEDURE FOR REFUNDS		
	Procedure for Refunds	255	121-122
	Currency of order for Refunds of Revenue	256	122

IV	COMPENSATION TO GOVERNMENT SERVANT FOR LOSS OF PROPERTY		122
	Compensation not payable for accidental loss of property due to act of God	257	122
	Compensation for Land	258	122-126
	Form A		126-127
	Form- AA		128
	Form –B		129
	Form- C		130-131
	Form – CC		132
	Form – D		133
	Form- E		134
	CHAPTRE – XV		
	DEPOSITS		
I	INTRODUCTORY		
	Nature of Deposits	259	135
II	GENERAL PRINCIPLES AND LIMITATIONS		
	General Principles	260	135-136
	Items not to be treated as Deposits	261	136
	Detailed Classification of Deposits	262	136-137
	Register of Caution Money Deposits		137
III	REPAYMENT OF DEPOSITS		
	Accounts and Repayment of Revenue Deposits, Security Deposits, etc.	263	137-138
	payment from Personal Deposit Account	264	138-139
IV	LAPSED DEPOSITS	265	139
V	SECURITY DEPOSITS MADE BY THE GOVERNMENT	266	139
VI	DEPOSIT OF FEES		
	Procedure for accounting of fees received by Government servants for work done for Private Bodies	267	139-140
	CHAPTER –XVI		141-143
I.	INTRODUCTORY		141
	Deposits of Local Bodies classification	268	141
	Financial Transactions between Government & Local Bodies	269	141
	CHARGE RECOVERABLE FROM LOCAL BODIES	270	141-142

RECOVERY OF GOVERNMENT DUES BY ADJUSTMENT	271	142
REVENUE COLLECTED ON BEHALF OF LOCAL BODIES	272	142
Payment to Local Bodies of amount received by the Government	273	142
USE OF SERVICE POSTAGE STAMPS	274	142
AUDIT OF ACCOUNTS	275	142
ROUNDING OFF OF FINANCIAL TRANSACTIONS	276	143
RECEIPT AND PAYMENTS		
Deposit in Treasury with Government Sanction	277	143
VERIFICATION OF BALANCES		
Annual verification by the Treasury Officer	278	143
CHAPTER –XVII		
GRANTS-IN-AID, ETC.		
SCOPE	279	144
GENERAL PRINCIPLES/REQUISITES FOR SANCTION OF GRANTS-IN-AID, CONTRIBUTION ETC.		144
General Principles	280	144-145
REQUISITES FOR GRANTS –IN –AID FOR SPECIFIC PURPOSE –NON-RECURRING	281	146-147
Reasonable time Explained	282	147-148
Principles for sanctioning Building Grants	283	148
UTILISATION CERTIFICATES		
Utilisation Certificates Necessary	284	148
Utilisation Certificates not Necessary	285	148
Authority to whom utilisation certificate to be sent	286	149-150
INSTRUCIONS TO BE OBSERVED FOR SANCTIONING AND PAYMENT OF GRANTS –IN –AID TO PUBLIC BODIES, ETC.	287	150
Duties and responsibilities of Sanctioning Authority	288	151
Procedure for release of grants to Panchayat Samities/Zila Parishads	289	151
Payment of grant-in –aid through P.D. Account	290	151-152
OTHER PAYMENTS		
Scholarships and Stipends	291	152
Discretionary Grants	292	152
Other grants	293	152

	CHAPTER – XVIII		
	LOANS AND ADVANCES		
I	INTRODUCTORY		
	Loans bearing interest to Local Bodies etc.	294	153
	Sanctioning Authority	295	153
	Provision in the Budget Estimates	296	153
II	GENERAL CONDITIONS		
	General Conditions for regulating Loans and Advances Execution of Agreement Bonds	297	153-154
	Requirements for considering application for Loans and Advances	298	155
	Personal Deposit Account	299	155
III	PROCEDURE FOR RECOVERY OF LOANS AND INTEREST THEREON		
	Loans drawn in installments- Recovery and Interest	300	155-156
	Interest	301	156
	Default in Payments	302	156-157
	Irrecoverable Loans and Advances	303	157
IV	MODE OF DRAWAL AND REPAYMENT		
	Applicability for Drawal of Loan and classification thereof	304	157-158
V	ACCOUNTS AND CONTROL		
	Detailed Accounts	305	158
VI	OTHER ADVANCES		
	Revenue Advances/Taccavi Works Advances	306	158
	Payment of Advances	307	158-159
	Repayment	308	159
	Permanent Advances	309	159
	Advances for other Departmental Purposes	310	159
VII	UTILISATION CERTIFICATES		
	General	311	160-161
VIII	ADVANCES TO GOVERNMENT SERVANTS	312	161

	CHAPTER – XIX		
	SECURITY AND OTHER MISCELLANEOUS SUBJECTS		
I	SECURITY DEPOSIT		
	Security to be furnished for handling Cash/Stores	313	162
	Form of Security Bond		162-163
	Security Deposit during leave or deputed to other duty	314	163
	Exemption from security.	315	163
	Security by the Contractors / Suppliers.	316	163
	Form of Security and Condition.	317	163-166
	Percentage deduction from bills not to be converted in to any form of Security	318	166
	Premium to be paid on due dates for fidelity Bond.	319	166
	Form of security bond-Separate Bond for different kind of Security.	320	166
	Safe custody of the Securities.	321	166-167
	Retention of Security deposits and Bond	322	167
	Repayment or transfer of security Deposit	323	167
II	TRANSFER OF GOVERNMENT LANDS /BUILDING.		167
	Sale or transfer of Government Land /Interest payable on possession before settlement of sale price Compensation payable by local authority on resumption of Government Property	324	167
	Transfer of Government land or buildings to Departments	325	168
III	INSURANCE OF GOVERNMENT PROPERTY		
	Insurance of properties require sanction of Finance Department when insurance of Government properties including Local Bodies is not done under the G.I.S. Scheme of the State Insurance and Provident Fund Department	326	168-169
IV	MISCELLANEOUS		
	Destruction of officer records connected with the Accounts/Maintenance of accounts thereof	327	169
	CHAPTER – XX		
	GOVERNMENT ACCOUNTS		
I	GENERAL		
	Form of Accounts	328	170
	Period of Accounts	329	170
	Cash basis of Accounts	330	170
	Division of Accounts	331	170-171
	Section and sub-Section of Accounts	332	171

	Allotment of Code to each Major Head and Range of Code Number	333	171
	Major, Minor and Detailed heads	334	171-172
	Introduction of New Head	335	172
	Classification of Expenditure as charged or Voted	336	172
	Classification of Transaction in Government Accounts	337	172
II	CAPITAL AND REVENUE ACCOUNTS		
	Capital Expenditure	338	172
	Principles of allocations of expenditure between Capital and Revenue	339	173-174
	Record of Capital Expenditure in Accounts	340	174
	Interest on Capital	341	174
III	GENERAL METHOD OF ACCOUNTING		
	Classification and accounting for transactions pertaining to more than one Major head of accounts	342	175
	Accounts of Commercial Department/Undertakings/Working Expenses thereof	343	175
	Rectification of Misclassifications	344	175-176
	Accounts to work from Balance to Balance	345	176
	Write off balances from debit to deposit, suspense and remittance Heads	346	176
IV	CLASSIFICATION OF RECOVERIES OF EXPENDITURE		
	Classification of Recoveries made from Non-Government parties and other Governments	347	176-177
	Recoveries by the Department from another Department of the same Government	348	177
	Classification of Receipts and Recoveries on Capital Accounts	349	177
V	CLASSIFICATION OF LOSSES IN GOVERNMENT ACCOUNTS		
	Classification of loss, etc., of Receipts	350	177
	Building, Lands, Stores and Equipment	351	177-178
	Classification of Losses or deficiencies of Cash, whether in treasury or in Departmental charge	352	178
	Irregular or unusual Payments	353	178
	Classification of Inevitable Losses	354	178

VI	CLASSIFICATION OF CERTAIN TRANSACTIONS		
	Classification of Pay and Allowances/ Travelling Expenses	355	178-179
	Contribution made by or to Government	356	179-180
	Donations	357	180
	Refunds of Revenue	358	180
	Classification of Transaction under Civil Advances	359	180
	Recoveries of Over-payments	360	180
	Classification of Transactions under 'Suspense'	361	181
	Classification of Cost of Acquisition of	362	181
	Sale of Land and Buildings	363	181
	Classification of Municipal Rates and Taxes	364	181
	Conservancy Charges of Government Building used as residential accommodation	365	181
	APPENDIX		
1.	Abstract of duties and Responsibilities of Head of Office		182-183
2.	Classes of Contracts and Assurances of property authorised by the Governor to be executed by subordinate authorities on his behalf		184
3.	Instructions for Regulating the enforcement for misappropriation, fraud, losses, etc.		185-188
4.	Status, duties, responsibilities and powers of Accounts officers posted in the Departments		189-192
5.	Duties, responsibilities and status of Officers/Government servants in Rajasthan Subordinate Accounts Officers posted in the Departments/Offices		193-195
6.	Rules regarding destruction of accounts records in offices rendering accounts to Accountant General.		196-201
7.	List of forms, etc.		202-205
8.	List of Head of Departments		206-218
9.	Bond for Grant-in-aid		219
10.	Bond for grant of Loans and Advances		220
11.	Utilisation certificate for Zila Parishad/Panchayat Samiti		221
12.	Register of Grant– in-aid		222

CHAPTER-I

INTRODUCTORY.

Rule 1: The rules, contained in this volume, which are essentially executive orders of the Governor describe the procedure which should be followed by different authorities subordinate to the Rajasthan Government in the securing and spending of the funds necessary for the discharge of the functions entrusted to them. In the matter of receipt, custody and payments of Government moneys, these rules are supplementary to Treasury Rules. Departmental authorities should follow these rules, supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

Rule 2: Definitions: In these rules, unless the context otherwise requires:-

- (i) "Accountant General" means the Head of an office of accounts and audit or of accounts who keeps the accounts of the Rajasthan Government. The term wherever used in these rules refers to the Accountant General, Rajasthan;
- (ii) "Appropriation" means the assignment, to meet specified expenditure, of funds included in a primary unit of appropriation;
- (iii) "The Bank" means any branch of the State Bank of India acting as the agent of the Reserve Bank of India and in accordance with the provisions of the Reserve Bank of India Act 1934 (2 of 1934), any branch of a subsidiary Bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), which is authorised to transact Government business as agent of the State Bank of India or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of Reserve Bank of India Act, 1934;
- (iv) "Competent Authority" means Government or any other authority to which the relevant powers may be delegated by the Government;
- (v) "Comptroller and Auditor General " means the Comptroller and Auditor General of India;
- (vi) "Consolidated Fund of the State" means the fund, as defined in article 266 (1) of the Constitution, comprising of all revenues received by the Government of Rajasthan, all revenues raised by that Government by the issue of Treasury Bills, Loans or ways and means advances and all money received by that Government in repayment of loans;
- (vii) "The Constitution" means the Constitution of India;
- (viii) "Contingency Fund of the State" means the fund as defined in Article 267 (2) of the Constitution, into which, shall be paid from time to time, such sums as may be determined by law and placed at the disposal of the Governor to enable advances to be made out of such fund for the purposes of meeting expenditure pending authorisation of such expenditure by the legislature of the State by law under Article 205 or 206 of the Constitution;
- (ix) "Controlling Officer" means a Head of a Department or other departmental officer who is entrusted with the responsibility of controlling the expenditure and/or the collection of revenue by the authorities subsidiary to the department;
- (i) "Detailed head" means primary unit of appropriation for the purpose of the Demands for Grants of the Government and the head where funds are placed at the disposal of a subordinate authority; **Sanction for grant of Pay, etc.:** All orders conveying sanctions to the grant of additions to pay, such as special pay, personal pay, etc. shall contain a brief summary of the reasons for the grant of such additions to pay so as to enable the Accountant general to see that it is correctly termed as special pay, personal pay, etc., as the case may be. The reasons for the grant of such additions to pay may be communicated confidentially to the Accountant
- (x) General where it is not considered desirable to convey the same in an open order. A similar procedure shall also be followed in all cases in which the rules require that the reasons for the grant of special concessions or allowance shall be recorded.

- (xi) 'Drawing and Disbursing officer' means a Head of office and also any other Gazetted officer serving under Head of office authorised by him under these rules to sign, draw bills including pay and allowances, incur expenditure to the extent specified and make payments on his behalf. The term shall also include a Head of Department where he himself discharges such functions;
- (xii) "Finance Department" means the Finance Department of Government of Rajasthan;
- (xiii) "Financial Year" means the year beginning on the 1st of April and ending on the 31st of March following;
- (xiv) "Gazetted Officer" A Gazetted Officer is one who is either (i) a member of an All India Service or (ii) is the holder of any of the posts shown in Schedule I (State Service) of the Rajasthan Civil Services (Classification, Control and Appeal) Rules, 1958 or (iii) is a person appointed in accordance with the terms of a contract or agreement and whose appointment is gazetted by Government and or (iv) is a Government servant holding a post which may be declared by Government to be a Gazetted post ;
- (xv) "Government" means the Government of Rajasthan;
- (xvi) "Governor" means the Governor of Rajasthan;
- (xvii) "Head of a Department" means any authority declared to be such for purposes of delegations and exercise of administrative and financial powers as in Appendix 8 of these rules;
- (xviii) "Head of Office" means a Gazetted Officer declared as such by the Head of the Department under Rule 3 of these Rules;
- (xix) "Local Body" means an authority legally entitled or specially empowered by Government to administer a local fund;
- (xx) "Local Fund" means a local fund as defined in rule 268(2) of Chapter XVI of these rules.
- (xxi) "Miscellaneous expenditure" means all expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary, pensions, contingencies, grant-in-aid, contribution, works, tools and plant and the like;
- (xxii) "Non-recurring expenditure" means expenditure other than recurring expenditure;
- (xxiii) "Public Account of the State" means the fund as defined in article 266 (2) of the constitution comprising of public money other than those credited to the consolidated fund of the State.
- (xxiv) "Public Works" means civil works and irrigation, navigation, embankment and drainage works;
- (xxv) "Re-appropriation" means the transfer of funds from one unit of appropriation to another such unit.
- (xxvi) "Recurring expenditure" means the expenditure which is incurred at periodical intervals;
- (xxvii) "Regional Officer" means an officer below Head of Deptt. and above the Head of Office who has administrative control over the specified Heads of Offices of the Department;
- (xxviii) "Subordinate Authority" means a department of the Rajasthan Government or any authority subordinate to the Governor;
- (xxix) "Treasury" means treasury establishment(s) at the Head Quarters of the District or at other convenient places in a District and includes sub-treasury; and
- (xxx) "Treasury Rules" means the Treasury Rules of Govt. of Rajasthan.
- ¹[(xxx) "E-Payment" means payment of the taxes levied by or any other amount due to State Government using electronic funds transfer services of a Bank by instant debit to payee's account with Bank and credit to the State Government account.]

Rule 3 : ¹[(a)] (1) Heads of Departments shall have powers to declare any Gazetted officer subordinate to him as the Head of an office for the purpose of these and other financial rules of Government.

Provided that not more than one Gazetted officer shall be declared as Head of Office in respect of the same office or establishment, unless such office or establishment is distinctly separate from one another.

(2) A model draft of the order to be issued under this rule is given in Annexure-A to this Chapter for the guidance of the Head of the Department who may adopt it with suitable modifications having regard to local requirements.

¹[(b)] The Head of an Office may authorise any Gazetted Officer, serving under him to sign on his behalf a bill or order excepting those in respect of pay and allowances of gazetted officers, communicating the name and specimen signature of the officer to the disbursing office concerned. This will in no way, relieve the Head of the office of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

The bills for pay and allowance of Gazetted Officers shall invariably be drawn under the signatures of the Head of the Office/Head of the Department, as the case may be, unless otherwise ordered by the Government in any case. It will be the duty of the Head of Office/Head of Department to ensure that pay and allowances of gazetted officers are drawn only at the rates as may be authorised by the competent authority from time to time.]

Rule 4 : **Removal of doubts:** Where a doubt arises as to the interpretation of any of the provisions of these rules, the matter shall be referred to the Finance Department for decision.

1. Existing Rule 3 renumbered as "3(a)" and new 3 (b) added vide Circular No.26/94 dated 25.5.1994.

ANNEXURE 'A'

Model Draft of the order to declare any Gazetted Officer as Head of Office.

ORDER

In exercise of the powers conferred upon me under rule 3 of the General Financial and Accounts Rules -----(designation)is declared as Head of Office for the purpose of the Financial Rules of the Government in respect of his office. The----- (designation)shall exercise all the financial and other powers delegated to a Head of Office under the Financial Rules and orders issued from time to time

The duties and responsibilities are generally laid down in the various provisions of the General Financial and Account Rules of the Government. An abstract of important duties are contained in Appendix-1.

The----- (designation)shall perform the following duties in particular:-

- (1) to sign as a Drawing and Disbursing Officer, all bills for personal claims of all Government servants and contingent expenditure to be presented to the treasury;
- (2) to account for all the receipts and payments made out of the funds so drawn and to make payments to the proper payee's against valid acquitttance and to attest it in token of payments;
- (3) to maintain Cash Book and all account registers and records particularly, Register for

Watching Encashment of Bills, Bill Transit Register, Register of Short Term Advances, Register of Contingent Expenditure, Register of Advance and Adjustments, Stock Registers, Register of Mis-appropriation, etc., Register showing Receipt, Disposal of Cheques, Drafts, Postal Money Orders, etc. and Register of Payments made by Postal Money Order/Drafts and to sign the relative entries;

- (4) to incur recurring and non-recurring contingent expenditure in accordance with Financial Rules, Orders and delegation of Financial Powers issued by the Government from time to time and sign Register of Contingent Expenditure;
- (5) to ensure adjustment of temporary advances given to Government Servants and to ensure recovery of unspent balances within the prescribed period and take action thereon as provided in these Rules; and
- (6) to ensure economical procurement of stores articles and to arrange their proper accounting and custody.

**Name & Signature of the
Head of Department**

CHAPTER—II

GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL

I - Receipt of Money

GENERAL:

- Rule 5:** All moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government account without delay.
- Rule 6 :** Moneys received as dues of Government or for deposit in the custody of Government shall be credited into the Consolidated Fund of the State and/or the Public Account of the State, as the case may be, in accordance with the Treasury Rules.
- Rule 7: Assessment, Collection and Control:** Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed, collected, accounted for and paid into the treasury. Detailed instructions on the subject are contained in Chapter III and IV.

II – Expenditure and Payments of Moneys

- Rule 8: Withdrawal of Money from the Treasury- General Principles:** (1) Unless otherwise expressly authorised by any law or rules or order having the force of Law, moneys shall not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department.
- (2) Funds shall be withdrawn only if required for immediate payment and the expenditure or payment authorised under any rule or by general or special order of a competent authority.
- (3) The practice of withdrawing funds with a view to avoiding lapse of Budget grant and placing such moneys in deposits in the Public Account or with Bank is forbidden.
- Rule 9: Essential conditions governing Expenditure from public Funds:** As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the Government or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorised grants and appropriations for the year.
- Rule 10: Standards of Financial Proprietary:** Every Government servant incurring or authorising expenditure from public funds should be guided by high standards of financial propriety. Every Government servant should also enforce financial order and strict economy at every step and see that all relevant financial rules and regulations are observed, by his own office and by subordinate Drawing and Disbursing Officers. Among the principles on which emphasis is generally laid are the following:-
- (i) Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be prima-facie more than the occasion demands;
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage;

- (iv) Public moneys should not be utilised for the benefit of a particular person or section of the people unless :-
 - (a) a claim for the amount could be enforced in a court of Law, or
 - (b) the expenditure is in pursuance of a recognised policy of custom.
- (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

Rule 11: Control of Expenditure : (1) A Controlling Officer shall see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control a Register of expenses by heads of account in Form GA 19 shall be kept. He should also arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government complete responsibility for departmental expenditure and to explain or to justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

- (2) The Controlling officer should have an idea of the liabilities and the commitments for which the payments have to be made during (a) the current financial year (b) in the following financial years, and with a view to enable him to have this information from the subordinate officers, he should obtain a monthly liability statement in form G.A.27 which should give the position of outstanding liabilities upto the month to which the statement relates.

- (3) **Reconciliation with Accountant General :** The Controlling Officer shall arrange regular reconciliation of expenditure/payments with the Accountant General in the manner prescribed by the Accountant General and shall arrange to obtain from the Heads of Offices monthly account of expenditure/payments made by them. Any error detected in reconciliation shall be got corrected by sending requisition for correction in the accounts in the prescribed form.

Note : Form G.A. 21, 22 & 23 have been prescribed in this regard.

Rule 12 : Internal Check against irregularities Waste, Loss and Fraud : (1) In the discharge of his ultimate responsibility for the administration of a grant or an appropriation, or a part thereof, placed at his disposal, every Controlling Officer must satisfy himself not only that an adequate machinery exists within the departmental organisation for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

- (2) Internal check of accounts maintained in the offices of Heads of Departments will be conducted by the ¹[Director, Inspection Department, Rajasthan, Jaipur], serious irregularities, if any, found will be intimated by him to the Government in Finance Department with a copy to the Administrative Department concerned.

- ³[(3) Special Audit of the accounts/records maintained in the Departments/Offices of the Government and societies established by such Departments and offices shall be done on the directions of the Government in Finance Department by Inspection Department, Rajasthan, Jaipur.]

- ²[(4) It is the duty of every Head of Department & Controlling Officer to see that Director, Inspection department, is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information which he may ask for the preparation of any account or report which it is his duty to prepare.]

Rule 13 : Delay in payment to be avoided : It is an important financial principle that payments of money which are indisputably due and are inevitable shall not be postponed. Irregularity is not so much in the payment as in the entering into of the liability in contravention of provisions of rule.

III - Duties as regards Maintenance of Accounts

Rule 14 : Every Government servant whose duty it is to prepare and render any accounts or returns in respect of public moneys or stores shall be personally responsible for their completeness and strict accuracy and their despatch within the prescribed date.

1. Substituted for "Director of Treasuries and Accounts, Raj. Jaipur" vide Cir. No.6/96 dated 5.2.1996.

2. Added vide Circular No. 11/2005 dated 28.5.2005.

3. Substituted vide Cir. no. 6/96 dated 5.2.1996 and again substituted vide Circular No.25/2006 dated 5.12.2006.

Rule 15: (1) An Officer who signs or countersigns a certificate shall be personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may reasonable be expected to be aware of them.

- (2) The fact that a certificate is printed is no justification for his signing it unless it represents the facts of the case. If in its printed form it does not represent the facts, it is his duty to make necessary amendments which will call attention to the deviation and so to give the authority concerned the opportunity of deciding whether the amendments cover requirements.

Rule 16 : Responsibility of Departmental Officers : Every Government servant responsible for the collection of Government dues or incurring of expenditure of Government moneys should see that proper accounts are maintained in such forms as may have been prescribed for all financial transactions of Government with which he is concerned and render accurately and promptly all such accounts and returns regulating them as may be required by Government, the Accountant General or the Controlling authority concerned. It is essential that all accounts should be so kept and the details so fully recorded and that the initial record or payments, measurement and transactions is general are so clear, explicit and self contained as to be produceable where necessary as satisfactory and convincing evidence of facts.

Rule 17 : Demand for information by Audit : It is the duty of every Departmental and Controlling Officer to see that the Accountant General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information which he may ask for the preparation of any account or report which it is his duty to prepare. No such information nor any books or other documents to which the Comptroller and Auditor General has a statutory right of access may be withheld from the Accountant General. If the contents of files or any part of it are '**secret**' or '**top secret**' the file will be sent personally to the head of the audit office specifying this fact, who will then deal with it in accordance with the standing instructions for the handling and custody of such documents.

IV – CONTRACTS

Rule 18: (1) No contract shall be entered into by any authority which has not been empowered to do so by or under the order of the Government.

- (2) The various classes of contracts and assurances of property authorised by the Governor in exercise of powers conferred by sub-para (1) of Article 299 of the Constitution to be executed by different authorities are specified in Appendix-2. The limitations upon the powers of subordinate authorities, the conditions under which such powers should be exercised and the general procedure prescribed with regard to such contracts, such as calling for and acceptance of tenders etc., has been laid down in part-II and III of these rules.

Rule 19: General Principles : The following general principles shall be observed by the subordinate authorities empowered to enter into contracts of agreements involving expenditure from public funds:-

- (i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein;
- (ii) Standard forms of contracts shall be adopted, wherever possible, the terms to be subject to adequate prior scrutiny;
- (iii) In case where standard forms of contracts are not used, legal and financial advice shall be taken in the drafting of contracts and before they are finally entered into;
- (iv) The terms of a contract once entered into shall not be materially varied without the previous consent of the authority competent to enter into the contract as so varied. No payments to

contractors by way of compensation, or otherwise, outside the strict terms of the contract or in excess of the contract rates shall be authorised without the previous approval of the Finance Department.

- (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character shall be entered into without the previous consent of the Finance Department;
- (vi) Contracts, whenever practicable and advantageous and in all cases required by the rules or orders of a competent authority, shall be placed only after tenders have been openly invited and, in cases, where the lowest tender is not accepted, reasons shall be recorded.
- (vii) Even in cases where a formal written contract is not made, no order for supplies, etc., shall be placed without at least a written agreement as to the price;
- (viii) Provision will be made in contracts for safeguarding Government property entrusted to a contractor;
- (ix) In selecting the tender to be accepted, the financial status of the individuals and firms tendering shall be taken into consideration in addition to all other relevant factors;
- (x) When a contract is likely to be endure for a period of more than 3 years, it shall, wherever feasible, include a provision for an unconditional power of revocation or cancellation by Government at any time on the expiry of 3 months notice to that effect;
- (xi) A person who is a near relative of a contractor shall not be accepted as surety for the fulfillment of a contract by a contractor unless the officer accepting security is fully satisfied that the near relative has separate property of his own. In such a case the officer should at least insist on the surety filing an affidavit to the effect that he has separate property of his own;
- (xii) Normally no work of any kind shall be commenced without the execution of proper contract documents. Where the tenure of a contract / agreement has expired and the work has to be continued, timely action shall be taken for renewing the contract/agreement for the further period required, after a suitable review of the provisions of the old contract/agreement to see whether any modifications are needed;
- (xiii) All contracts shall have a provision for recovery of liquidated damages/compensation for defaults on the part of the contractor unless any special instructions are issued by the competent authority;
- (xiv) The question whether any sales tax, octroi and other local taxes and duties are to be paid and if so, by which party should be settled and cleared up before entering into any contract;
- (xv) All contracts for purchases involving import of material from abroad shall as a rule provide for purchases on F.O.B. basis.
- (xvi) Where escalation in respect of excise /duties, freight, raw-materials, etc., is provided for in a contract, the basis for the calculation of the same shall be clearly indicated; and
- (xvii) Copies of all contracts and agreements for purchases of and above the value of Rs 1 lac shall be sent to the Accountant General (Audit) Rajasthan.

V- Misappropriation, Fraud and Losses.

Rule 20: Report of Losses : (1) With the exceptions noted below, any loss of public money, departmental revenue or receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent draw/payment or otherwise, which is discovered in a treasury or other office or department shall be immediately reported by the officer concerned to the next higher authority as well as to the Accountant General, even when such loss has been made good by the party responsible for it. Such reports must be submitted

as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report shall be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

- (2) If the irregularity is detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well.
- (3) Every case of loss of cash in treasuries whether in the course of remittance or out of treasury balance, coins, etc., shall be reported to, and dealt with in accordance with the instructions of Finance Department.

Exceptions:

- (A) Cases involving loss of revenue due to (a) mistakes in assessment which are discovered too late to permit of a supplementary claim being made, (b) under assessments which are due to interpretation of the law by the subordinate authority (being over-ruled by the higher Authority) after the expiry of the time limit prescribed under the law, and (c) refunds allowed on the ground that the claim were time-barred, need not be reported to the Accountant General.
- (B) Petty cases, that is cases, involving losses not exceeding Rs.2,000/-each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.
- (C) In case of such losses which disclose defect in system the amendment of which requires the orders of Government or serious negligence on the part of some officers or officer which might call for disciplinary action requiring the orders of the Government, report shall be made to the Government irrespective of any amount involved in each case.
- (4) (a) Losses exceeding Rs. 2000/- necessitated on account of re-tendering in case of purchase of stores or execution of work and/or losses on account of re-tendering, re-auction/re-sale, where value of contemplated disposal of property by open sale or auction is Rs. 25,000/-and above shall be reported to the Accountant General, Finance Department and Admn. Department.
- (b) The information of any losses due to re-tendering/re-auction in purchases/ disposals of property shall be furnished in the following Form by 30th April, each year:-
 - (i) The designation of the Government servant responsible for the loss and the action taken or proposed to be taken against him.
 - (ii) Nature of stores proposed to be purchased or name of work to be got executed and value of the proposed order.
 - (iii) Date of receipt of tender and period of its validity.
 - (iv) Date on which tender was opened or accepted and when the acceptance was communicated to the tenderer.
 - (v) Reasons advanced by the supplier for refusing to execute the order.
 - (vi) Stages where delay occurred and whether the responsibility has been fixed.
 - (vii) In case where purchases were made ultimately from the firms which gave the lowest quotation on the first occasion specific mention may be made of this fact.

Sl No	Particulars of Purchasing officer and the office	Estimated Value of proposed purchases/ sale of Govt. property, produce, etc. put to tender/sale/auction/open bid	No. & Date of tender/ auction/ sale notice	Date of opening of tender/ auction etc.	Purchase price at lowest tender/price as per highest bid etc.
1	2	3	4	5	6
Validity period of tender/ due date for acceptance of bid		Reasons for re-invitation of tender, re-auction/ re sale etc.	No. & Date of re-tender/re-auction/re-sale notice	Purchase value as per rates accepted in re-tender/value as per bid in re-auction/offer in re-sale	Extra expenditure/loss
7		8	9	10	11

Signature
Designation

- (5) The Heads of Department shall submit to the Administrative Department concerned an annual statement showing the particulars of the losses which have not been reported to Government under these rules.
- (6) The officer receiving a report submitted to him under rule 20 shall forward it forthwith in the prescribed form to the ¹[Director, Inspection Department] Rajasthan through the usual channel with such comments as may be considered necessary with copies to Government in the Administrative and Finance Department. He will also send to the ¹[Director, Inspection Department] Rajasthan, Finance and the Administrative Department a detailed report, after completing such departmental investigations as may be necessary or expedient, on the causes or circumstances which led to the misappropriation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regards the persons responsible.

Note: A register of Misappropriation etc. shall be maintained in form G.A. 163 in each office. The register shall be kept completely posted and produced during inspection.

Rule 21 : Accidents : (1) All losses of immovable property such as buildings, roads, breach of canals or other works caused by fire, flood, cyclone, earthquake or any other natural cause exceeding value of Rs. 15,000/- shall be reported at once by the departmental officer to the Head of the Department and by the later to the Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report shall be sent by the departmental officer concerned to the Head of the Department, a copy of the report or an abstract there of being simultaneously forwarded to the Accountant General.

- (2) Losses not exceeding Rs. 15,000/- in value shall continue to be reported to the Head of the Department, they need not be reported to the Government or to the Accountant General.

Note: The terms '**Value**' for this purpose should be interpreted as meaning the 'Book Value'.

1. Substituted vide circular No. 11/2005 Dated 28.5.2005 .

Rule 22 : **Responsibility for Losses, etc.:** (1) Every Government Servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in Appendix-3.

- (2) Every Government servant should realise that the correct maintenance of accounts is as important a part of his duties as his executive work. A knowledge of the accounts and financial rules relevant to his duties is necessary for every Government servant through whose hands Government money passes and he is expected to be sufficiently familiar with financial and account rules.

Rule 23: **Write off of Losses, etc.:** (1) Subject to the limits and conditions which may be laid down by Government a competent authority may sanction, the writing off finally of the irrecoverable value of stores or public money lost by fraud, negligence by individuals or other causes, provided that:-

- (i) The loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and
- (ii) there has not been any serious negligence on the part of some individual Government servant or officer which may possibly call for disciplinary action requiring the orders of any higher authority.
- (2) The orders contained in the preceding para do not apply to loss of cash in treasuries, whether in the course of remittance or out of treasury balance. Individual cases of such losses shall be reported to the ¹[Director, Inspection Department] and its specific approval obtained before any item can be written off in the accounts of the Government.
- (3) In case where recoveries pertaining to other authorities are made in cash, for example, by deduction from pay or otherwise from the persons responsible for a loss, the entire amount recovered shall be remitted to the concerned authority.

VI-Departmental regulations.

Rule 24: All departmental regulations in so far as they embody orders or instructions of a financial character or have important financial bearing shall be made by or with the approval of the Finance Department.

VII-Duties and Responsibilities of Accounts Officers, etc.

Rule 25: The duties and responsibilities of the Accounts Officers, Assistant Accounts Officers, Accountants, and Junior Accountants who are to assist the departmental officers in the matter of proper maintenance of departmental accounts and rendition of accounts and other returns to the Accountant General are prescribed in Appendix- 4 and 5.

Delegations:

Rule 26: Delegations of Financial powers to various authorities have been prescribed in part-III of these rules.

CHAPTER-III

REVENUE AND RECEIPTS.

I-General

- Rule 27:** **Duties as regards receipts and accounts:**(1)Subject to any special arrangements that may be authorised by competent authority with respect to any particular class of receipts, it is the duty of the Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realised, accounted for and duly credited in the Consolidated Fund and/or the Public Account of the State.
- (2) **Monthly accounts and returns:** The Controlling Officer shall arrange to obtain from their subordinate monthly accounts and returns in Form G.A. 13 claiming credit for amount paid into the treasury or otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant General to see that the amount reported as collected have been duly credited in the Consolidated Fund and/or Public Account. If in this process, wrong credits come to the notice of the Controlling Officer, he will at once inform the Accountant General with a view to the correction of the Accounts. If any credits are claimed but not found in the accounts, enquiries shall be made first from the responsible departmental officer concerned.
- Rule 28:** **Extract of Accounts:** (1) The Accountant General will send to the controlling officer an extract from his accounts showing the amounts brought to credit in each mont
- (2) **Compilation of Returns:** The departmental accounts of revenue should not be compiled from the returns prepared by the treasury, but the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the Controlling Officer.
- (3) **Correct Classification of Challans:** In order to minimise the differences between the treasury figures and the departmental figures, it is essential that the challan with which money is remitted to the treasury should bear full and correct accounts classification.
- (4) **Correction of Errors:** Statement of errors in classification of revenue/receipts detected by the departmental officers which require corrections in the accounts shall be forwarded to the Accountant General through the Treasury Officer concerned in Form G.A. 15
- (5) Where such errors in classification are detected in respect of account Head '8005' and 8011' the Director State Insurance and Provident Fund Department shall prepare a single consolidated requisition for correction in the accounts in the prescribed form for the whole financial year and forward it directly to the Accountant General in the month of March every year for carrying out transfer entry in accounts.
- Rule 29:** **Departmental Regulations:** Detailed rules and procedure regarding assessment, collection, remission, etc., and granting of receipts for revenue realised shall be laid down in the departmental regulations of the revenue collecting department.
- Note:-**In departments, in which Government servants are required to receive moneys on behalf of Government and issue receipts thereof or any other special form approved by the Finance Department, the departmental regulations shall prescribe the procedural rules for the maintenance of a proper account of the receipt and issue of the receipt books, the number of receipts books to be issued at a time to each Government servant and check with his accounts of the used books when returned.

- Rule 30:** No amount due to Government shall be left outstanding without sufficient reason. Where such amount appear to be irrecoverable, the orders of competent authority shall be obtained for their adjustment.
- Rule 31:** Unless specially authorised by any rule or order made by competent authority, sums will not be credited as revenue by debit to a suspense head. The credit must follow and not precede actual realisation.
- Rule 32:** Heads of Departments responsible for the collection of revenue shall keep the Finance Department fully informed of the progress of collection of revenue under their control in form G.A. 55 & 14 and of all important variations in such collections as compared with the budget Estimates.

II-Rent of Government Building, Lands, Fines, etc.

- Rule 33: Rent of Building and Lands:** When the maintenance of any rentable building is entrusted to a Civil Department, other than the Public Works Department, the Head of the Department concerned shall be responsible for the due recovery of the rent thereof.
- Rule 34: Assessment and Recovery of Rent:** (1) The procedure for the assessment and recovery of rent of any rentable building will be regulated generally by the rules applicable to the residences under the direct charge of the Public Works Department.
- (2) The detailed rules and procedure regarding the demand and recovery of rent of such Government buildings and lands, shall be incorporated in the Departmental regulations of the departments incharge of these buildings.
- Rule 35: Fines:** (1) Every authority having the powers to impose and/or realise fines shall ensure that the money is realised, duly checked and deposited into the treasury.
- (2) Every authority having the power to refund fines shall ensure that the refunds are checked and no double refunds of amounts of fines collected or refunds of fines not actually paid into a Treasury are made.
- Rule 36: Statement of Fines:** (1) The duty of realising fines and of checking the receipts and refunds rests with the departmental officers. Each court, civil or criminal, is required to submit to the District Judge on the last working day of each calendar month, a statement in the prescribed form showing the demand, collection and balance of fines levied as well as of the refunds therefrom, the statement being made up for the account month of the treasury or sub-treasury with which the court deals. The District judge shall consolidate these returns into a Monthly fines statement for the courts under him and for his own and forward it to the Treasury officer, as soon as possible after the beginning of the month for verification of the amounts shown as remitted in to the treasury with the credit appearing in the treasury account. The Treasury Officer, shall certify to the corrections or otherwise of these amounts. Where there is any discrepancy between a consolidated statement and the treasury account, the Treasury Officer may, if necessary, before giving his certificate, request District Judge to explain the discrepancy.
- (2) The statement shall exhibit the amounts under each head of account, e.g., magisterial fines, fines under the prevention of Cruelty to Animals Act, etc., separately. Compensation fines due to an injured party which are creditable to deposits and fines which under the orders of competent authority are creditable to a Municipal or Local Fund, shall be excluded from this statement.

- (3) When fines are received in another district, an intimation shall be given by the recovering Government servant to the Government servant concerned, who shall note the fact in his monthly fines statement.

Rule 37: Miscellaneous Demands: The Accountant General shall watch the realisation of miscellaneous demands of Government, not falling under the ordinary revenue administration, such as payments due from other States, etc.

III - Remission of, Abandonment of Claims to Revenue.

Rule 38: A claim to revenue shall not be remitted or abandoned save with the sanction of the competent authority.

Rule 39: Statement of Remissions, etc: (1) Heads of Department shall submit annually on the first of June to the Accountant General statements in G.A. Form 16 showing the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the discretionary powers vested in them otherwise than by law of rule having the force of law. For inclusion in these statement remissions and abandonments shall be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission shall be added in the case of each class.

- (2) Subject to any general or special order issued by Government individual remission below Rs. 500/- shall not be included in the statement.

- (3) Where the administrative year does not coincide with the financial year, the figures of the former, if this proves more convenient to the departmental authorities, may be given in the statement.

Note: The Provision of the above rule shall apply only to the major revenue earning departments viz., Land Revenue, State Excise, Sales Tax. Transport, Irrigation, P.H.E.D. , P.W.D., Forest, Stamps and Registration, Industries, Mines, etc., and not to service department like Medical Department. The Education Department shall, however send such a statement to the Finance Department instead of Accountant General.

Rule 40: Departments shall make rules defining remission and abandonment of revenue for the guidance of their officers.

Rule 41: Internal Check/ Audit: Departments shall arrange internal check/audit of receipts in the subordinate offices by their Internal Check parties. For this purpose they will issue regulations for the guidance of such parties.

CHAPTER- IV

RECEIPT OF GOVERNMENT MONEYS, ITS CUSTODY AND PAYMENTS/ OF SUCH MONEYS INTO THE TREASURIES.

I-General Rules.

¹[Rule 42: **Mode of Receipt of Government Money:** (1) Government dues or other money receivable on government account shall be accepted in the form of cheque, Bank Draft, Banker's Cheque, Postal order, Money order, E-Payment or in cash in the office or at the treasury or the Bank. In case of cash being received in the office it will not exceed Rs. 500/- in each case or such higher amount as may be authorised to be received.]

(2) **Receipt in Tehsils/Sub-Tehsils:** Moneys tendered by land owners and tenants on account of revenue, rent or any other dues or collections brought by the patwaris shall be accepted by the Tehsils/ Sub-Tehsils upto Rs. 500/- in each case for eventual deposit in sub- treasury or Bank in Government account . Money beyond this limit may also be accepted in the Government account provided adequate arrangements exist at a particular place for handling and safe custody of cash to the satisfaction of the collector of the District.

Rule 43: Receipt of Coin, Notes etc.,: Government dues or other money receivable on Government account may ordinarily be realised in legal tender coin or notes only.

Rule 44: Receipt of Government dues by cheques : (1) (i) At places where the cash business of the treasury is conducted by the Bank, Cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government , if the cheques have been crossed and made Account's Payees by the drawer.

Untill, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt in Form G.A. 52 for the receipt of cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, shall be recovered by or under instructions of the Bank from the party presenting the cheques.

Note: The term Local Bank as used in this rule means banks in the station in which a Bank Treasury is situated.

Dishonour of Cheques received: (ii) In the event of a cheque being dishonoured by the Bank on presentation the fact shall be reported at once to the tenderer with a demand for payment in cash. The Government shall not be liable for loss or damages which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

Note: The Government may also consider criminal action against the person who has sent the cheque which has been bounced/dishonoured for want of sufficient balance in his account.

(iii) When Government dues which are payable by certain fixed dated are paid by cheque, the drawer shall ensure that the cheque reaches the treasury of the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues shall be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

Receipt of Government Dues by Bank Draft/Banker's Cheques: (2) (i) Bank Draft/Banker's Cheque shall not be distinguished from cheques for the purpose of these rules.

.....

1. Substituted vide Cir. No. 24/2007 dated 29.11.2007

- (ii) A Cheque, Bank Draft /Banker's Cheque tendered in payment of Government dues accepted under these provisions, is honoured on presentation, payment shall be deemed to have made if the Cheque/ Bank Draft/Banker's Cheque is handed over to the Government Bank or to Government servant authorised to receive money on behalf of the Government, on the date on which it is so handed over;

II -FORM AND CUSTDY OF RECEIPT BOOKS

Rule 45: Form of Receipts Books: (1) Receipts books in machine numbered form (Form G.A 55) (General) Form G.A.56 (Education Department) shall be obtained from the Government Press. The standard form shall be used by all Government servants receiving money on behalf of the Government unless any special form of receipt is prescribed by departmental regulations to suit the convenience of any particular department or office.

- (2) The blank receipt book shall be kept under lock and key in personal custody of the cashier or the Government Officer authorised to sign the receipt on behalf of the Government.
- (3) Before a receipt book is brought into use the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Drawing and Disbursing Officer. Counterfoil of used receipt book shall also be taken in custody of Cashier.
- (4) A proper account of a receipt, issue and balance of the receipt book shall be kept in Form G.A. The used receipt book shall also be accounted for in this form.

Rule 46: Grant of Receipt to payer:(1) A Government servant receiving money on behalf of the Government shall give the payer a receipt. The receipt shall be signed by the Head of Office or any Gazetted Government servant duly authorised by him who shall satisfy himself at the time of signing the receipt and initialing its counterfoil that the amount has been properly entered in cash book .

Note: Notwithstanding anything contained in the above rule the following categories of non gazetted Government servant may also sign the receipt to be given to the payer:-

- (i) Cashiers who have furnished adequate security.
- (ii) Office Superintendent.
- (iii) Accountant/Junior Accountant.
- (iv) Naib Tehsildar or an Executive Officer of equivalent rank in irrigation, Revenue, Colonisation Department.
- (v) Sub-Inspector of Police.
- (vi) Nazir of Court.
- (vii) Excise Inspector/Excise inspector-in-charge of Warehouses and Sales Tax Inspector in-charge of an outpost.
- (viii) Circuit House Incharge.
- (ix) Court Reader who has furnished security.
- (x) Tehsil Revenue Accountant in respect of Land Revenue Collections deposited in the Sub-Treasury in the absence of Tehsildar and Naib Tehsildar.

- (xi) Mines Foreman.
- (xii) Forest Nakendars.
- (xiii) Patwaris (For Land Revenue receipts collected by them)
- (xiv) Naib-Tehsildar or other Senior non-gazetted Government servant authorised by Tehsildar in absence of Tehsildar on tour. subject, however, to proper check by Tehsildar himself over issue of such receipt in his absence.
- (xv) Managers of Devasthan Department.

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

- (3) All receipts shall be written in figures and in words in the original and such other copies of challans in form G.A. 57 prescribed in Rule 54 (2) as are required to be given to the tenderers of money and signed in full over the '**Cash received/received payment**' stamp. Other copies of the challans may, However, be initialed against the amount already indicated therein over the '**Cash received/Received payment**' stamp.
- (4) The acknowledgement on the challan for moneys received, shall be signed by the authorised officer of the Bank, under his full signatures, only in the original and such other copies as required to be returned to the tenderer, the acknowledgement in the other copies being merely initialed by him.

Rule 47: Issue of Duplicates or Copies of Receipts: (1) No Government servant shall issue duplicate or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document a certificate shall be given only against payment of fee as prescribed by Government from time to time 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 duplicates on the allegation that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

- (2) The Certificate regarding deposit of money by a certain person on a specified day shall be issued only after realisation of fee as may be prescribed by the Government from time to time. Requests for grant of such certificates would be entertained in respect of those deposits/credits only, receipts of which can be verified both from the copy of challan preserved in the treasury as well as schedule of receipts. No such certificate need be issued in respect of deposits which are more than three years old, and the verification of which is not possible from the copies of challans preserved in the Treasury.

III – Instructions for Handling Cash.

Rule 48: Accounting of Government Moneys: Save as otherwise expressly provided in these Rules or in any authorised departmental regulations the following rule shall be observed by all Government servants who are required to receive and handle cash:-

- (i) Every Government servant receiving money on behalf of the Government shall maintain a cash book in form G.A. 48 and a Register of Money Orders, cheques, Drafts, etc., received in Form G.A. 51

- (ii) All monetary transactions shall be entered in the cash book as soon as they occur and attested by the Head of Office in token of check.
Note: The cash book maintained at the warehouses of the Excise Department written by clerk shall be attested by the District Excise Officer in case the warehouse is situated at the headquarters of the District Excise Officer, otherwise the cash book shall be attested by the Excise inspector in charge of the ware house and later checked by the District Excise officer concerned.
- (iii) The cash book shall be closed daily and completely checked by junior Accountant/Accountant and Head of Office with reference to receipt receipted challans & vouchers & in case where Accountant, Jr. Accountant are not available, by any other person nominated by the Head of Office other than writer of cash-book. They will also verify the totals of the cash book including opening & closing balances and initial it as correct.
- (iv) An erasure of over-writing of entry once made in the cash book is strictly prohibited. If a mistake is discovered, it shall be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of office shall initial every such correction and invariably date his initials.
- (v) Amount received in the office shall be promptly deposited into Treasury within the prescribed period as per Treasury Rules. When Government moneys in the custody of a Government servant are paid into the treasury or the Bank, the Head of office making such payments shall compare the Treasury Officer's or the Bank's receipt on the challan with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the bank.
- (vi) Temporary Advances given out of permanent advance or amount drawn on Advance bill paid to Government servants for meeting petty expenses of office or for purchase of stores shall be accounted for in cash book by making red ink entries in particulars column on payment side of the cash book. At the time of adjustment booking of expenditure, the amount so paid shall be shown in red ink in 'Particulars' column of the Receipt side and the expenditure will be booked as usual in the amount columns. Such advances shall form part of cash balances. The Head of office shall ensure that advances to Government servants are not allowed to remain unaccounted and adjustment and recovery is done timely.
- (vii) At the end of the month details of the cash balances in hand shall be worked out and shown in the Cash Book. Details of temporary advances given to the Government servant shall also be shown alongwith names of the Government servants and the date of payment of such advances.
- (viii) The Government servant signing the Cash Book at the end of the day shall be fully responsible for the correctness of all entries of the day inclusive of opening balance and closing balance.

Rule 49: Non- Government Money not be mixed with Government Money: A Government servant who handles Government money shall not except with the special sanction of the Government be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government servant deals with both Government and non-Government money in his officials capacity the Government money shall be kept in a cash box separate from the non-Government money and the transactions relating to the later shall be accounted for in a separate set of book and kept entirely out of the Government account.

Rule 50: Handling of Non-Government Money: Non-Government money received by a Government servant in his official capacity shall not be kept outside the Public Account of the State. It should be handled in the following manner:-

- (i) The Government servant who is required to handle non-Government money/Fund should seek permission of concerned Treasury officer through the Head of the Department for opening a Personal Deposit (P.D.) Account in a particular treasury.
- (ii) All non-Government moneys when received shall immediately deposited in the treasury in The Personal Deposit (P.D.) Account.
- (iii) The account of such moneys/Fund shall be kept entirely separate from those of Government money. For this purpose a separate cash book shall be maintained in form G.A. 50.
- (iv) All cheques received by post and all money orders shall be immediately entered first in as Register of Money Orders, Cheques, Drafts, etc., received in Form G.A. 51 and then entered in the cash book under the initials of the Head of the Office or institution. Entry of cheque or bank draft shall be made on encashment by bank.
- (v) Withdrawals of moneys from the treasury shall be operated by cheques signed by the officers operating the P.D. Account.
- (vi) Payment out of the fund will be made in accordance with the rules or orders governing the fund.
- (vii) for meeting petty expenditure the Head of Office or institution operating the account can utilise the receipts of the fund for this purpose and in case where the receipts are insufficient on a particular occasion the officer may obtain moneys an imprest by cheque.
- (viii) The officer operating the fund is personally responsible for accounting of such transaction .
- (ix) The detailed account of such funds will be subject to audit by Accountant General/Director, Local Fund Audit Department, Rajasthan.

Rule 51: Verification of Cash Balances: (1) (i) At the end of each month, the Head of office shall verify the cash balance in the cash book and record a signed and dated certificate to this effect.

- (ii) The Head of Office shall also conduct surprise checking once in a month and verify the cash balance in the cash book and record a signed and dated certificate to this effect.
- (2) **Verification of cash balances by Accounts Officers posted in the Department and Officers of ¹[Director, Inspection Department], Rajasthan :** With a view to ensure that there are no heavy balances and the funds have been drawn from Treasury only for immediate payments and amounts received have not been held up but paid into treasury without any delay surprise checking of cash balances of Head of Department/Offices may be conducted by :-
 - (i) Financial Advisor/Chief Accounts Officer/Senior Accounts Officer/Accounts Officer and/Assistant Accounts Officers posted in the Departments, and
 - (ii) the Director/Dy. Director (Inspection)/Assistant Accounts Officer/In-charge of internal check Parties of the office of ¹[Director, Inspection Department], Rajasthan.

Rule 52 : Security Arrangements : The Head of office/Drawing and Disbursing Officer shall arrange adequate security arrangements for carrying the money to the bank for deposit and to fetch money from for office use. The employment of peons to fetch or carry money shall not be permitted. When it is absolutely necessary to employ a class IV servant for this purpose, a permanent Government servant of proved trust-worthiness shall only be selected.

Rule 53 : Custory of Cash : (1) Save as hereinafter provided, Government money not in the custody of a treasury or the Bank shall be kept in strong treasure chests secured by two locks of different patterns. All the keys of the same lock shall be kept in the same person's custody, and 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 wherever practicable. 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 the keys of one of the locks, and he must always be present when the chest is opened and until it is again locked.

- (2) Heads of Departments may authorise a departure from this rule in any individual case in which either the amount of cash handled by the office, or the extent of insurance provided by any fidelity guarantee policy taken out by the cashier, or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without imparting the safety of Government money.
- (3) **Keeping of Duplicate Keys :** The duplicate keys of Departmental Chests shall be placed under seal of Head of office in the custody of his next higher authority. A duplicate key register in form G.A.51 shall be maintained and once a year in each April, the key shall be obtained for examination and returned under his fresh seal to the next higher authorities, a note being made in the register that they have been found correct.
- (4) **Lodging of Departmental Chest in the Treasury :** When departmental cash chests are lodged in the Treasury for safe custody, the keys of such chests shall be kept with the Drawing & Disbursing Officer who, and not the Treasury Officer, will be responsible for its contents.

IV – Payments into Treasury

Rule 54 : ¹[(1) Payments of money into the treasury or bank may be made in cash, by E-Payment, cheques, bank draft, Banker's cheque and Postal Orders.]

- (2) **Challan :** Subject as otherwise provided in these Rules, or unless the Government in relation to any particular class of transactions direct otherwise any person paying money into a treasury or the Bank on Government accounts shall present a challan in Form G.A. 57 showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit and, where necessary for its allocation between Government and departments concerned. Separate challans shall be used for moneys creditable to different head of accounts.

²[**Note:-**However, in case of E-Payment, physical challan will not be required. Instead, prescribed details usually received through physical challan, will be incorporated into a scroll of E-payments which will be provided by the Bank duly authenticated on each page to the treasury for classification of credit and preparation of accounts of the Government.

Rule 55: Copies of Challans : (i) Except as otherwise provided in these rules, challans shall be presented in duplicate.

- (ii) in circumstances other than those specified in rule 56 and when ever the person paying money is required to tender to the departmental officer concerned a receipted copy of the challan in support of the amount having been paid into the treasury, the challans shall be presented in triplicate, the third copy being intended for being submitted to the departmental officer.

Rule 56 : Signing of Challan by Departmental Officer : When money is paid by a private person into a treasury located in the same place as the departmental officer concerned with the payment, the challan shall before presentation to the Bank, Treasury or Bank be signed by the officer to whose account the money is to be credited. The departmental officer shall particularly check classification before it is given to the depositor. Such challans shall be received direct at the Bank without the intervention of Treasury Officer.

Note : Challans may also be signed by non-Gazetted Government servants as may be authorised by the Government. Presently Excise Inspector, Balotra and Insurance Assistants are authorised to sign challan for excise revenue and for deposits by the Panchayat Samiti or local bodies on account of State Insurance, etc.

.....
1. Substituted vide Cir. No. 24/2007 dated 29.11.2007

2. Inserted vide Cir. No. 24/2007 dated 29.11.2007

Rule 57 : Special Form of Challans : Money tendered with special form of challan presented for payment of Agriculture Income Tax, Income Tax, Sales Tax, Taxes on passengers and Goods, Entertainment and advertisement Tax, Road Tax, and fees under Rajasthan Motor vehicles Taxation Rules, Lands and Buildings Tax, Excise dues and stamps Registration fees ¹[Revenue/Irrigation dues], ²[Luxury Tax] or any other dues authorised by the Government shall be received by the Bank direct even when such challans are not signed by the Departmental Officers.

Note : (i) Printed forms of Challans shall be supplied by the Departmental Officer/Treasury Officer free of charge.

- (ii) The Heads of Department shall also arrange printed challan containing account classification to avoid any mis-classification.

V – Other Provisions

Rule 58 : Utilisation of Receipts directly for payments : Except in cases where departure from this rule has been authorised by the Government, the appropriation of receipts for expenditure is strictly prohibited.

Rule 59 : Reconciliation with the Treasury : The Head of office/Drawing & Disbursing officer shall arrange preparation of statement of receipts remitted into treasury in a month and after the end of the month shall get it reconciled with the schedules of the Treasury in token of correctness of the amount paid into treasury during the month. The Treasury Officer shall after comparison with its records return the statement so presented after putting his signatures. In case of discrepancies, if any, departmental officer shall take necessary action for their rectification.

Rule 60 : Duties of Cashier or any person authorised to receive and handle Money : The Cashier or any person authorised to receive and handle Government money will be responsible in respect of :-

- (i) Receipt of money and grant of proper receipt thereof;
- (ii) Accounting in cash book with reference to receipts, receipted challans & vouchers and other ancillary accounts record and their proper custody and maintenance;
- (iii) To carry money to or bring money from Treasury;
- (iv) Custody and security of cash balance and securities and other Valuables under his charge;
- (v) Custody of bills/vouchers, used and blank receipt books/cheque books, etc.;
- (vi) Payments to various persons as per bills, orders, sanctions, etc., issued by authorised officers and to ensure that amount is paid to the actual payee and proper acknowledgement taken thereof;
- (vii) Account of service postage stamps and their issue;
- (viii) Maintenance of Bill Transit Register;
- (ix) Adjustment of advances given to Government servants for office expenses, purchase of stores, etc., and recovery of unspent balances from salary as per these rules; and
- (x) To physically check the cash with reference to closing balance of the cash book daily;
- (xi) Any other duties relating to cash as may be entrusted by Head of Officer/Drawing & Disbursing Officer.

.....
 1. Inserted vide Circular No. 1/94 dated 18.1.1994.
 2. Inserted vide Circular No. 27/94 dated 4.6.1994.

CHAPTER – V

POWERS OF SANCTION

I - Powers of various Authorities in the matter of Sanctioning Expenditure.

Rule 61 : General: The Financial powers of the State Government which have not been delegated to any other department or authority shall vest in the Finance Department.

Rule 62 : Higher authority to exercise powers of Subordinate Authority: Unless otherwise provided by any special rule or order it shall be within the competence of higher authority to exercise the financial powers delegated to another authority subordinate to it.

Rule 63 : Financial powers in Past Cases : Whenever powers are delegated to any authority under these rules, that authority shall be deemed to be competent to exercise those powers in respect of past cases also. The term 'Past Case' means a case which has not been finalised until the date of the said delegation, although it occurred prior to that date. On the other hand expenditure already incurred by an authority in excess of its powers shall be treated as irregular expenditure and shall be regularised by the issue of an ex-post facto sanction by an authority who was competent to incur the expenditure at the time when it was actually incurred and not by the authority who becomes competent to incur it after it has been incurred.

Rule 64: Powers in case of current charge of another post in addition to his own Post: A Government servant appointed to perform the current duties of a post in addition to his own can exercise administrative or financial powers vested in the full fledged incumbent of the post but unless the Statute, Statutory rules, regulations, etc., otherwise provide, he cannot exercise statutory powers whether these Powers are derived direct from an Act of the State Legislature or Parliament or rules, Regulations and Bye-Laws made under various Articles of the Constitution (e.g. Rajasthan Service Rules, Classification, Control and Appeal rules, etc.)

II – Powers in regard to certain Special Matters.

Rule 65 : Grants of land, assignments of revenue and other concessions, etc. : No department or authority may, without previous consent of the Finance Department issue any orders (other than orders in pursuance of general delegations made by or with the approval of the Finance Department) which:-

- (ii) involves any grant of land, or assignment of revenue, or concession, grant, lease, or licence of mineral or forest rights, or right to water, power, or any easement or privilege in respect of such concessions, or
- (iii) involve any relinquishment of revenue in any way.

Rule 66 : Writing off of losses : All sanctions to write off shall be communicated to the Accountant General for scrutiny in each case and for bringing to notice any defect of system which requires attention.

Rule 67 : Remission of disallowances by audit and writing off of overpayments made to Government Servants : The remission of disallowances by audit and writing off of overpayments made to Government servants shall be in accordance with the delegations and conditions thereunder.

III – Communication of Sanctions

Rule 68 : All financial sanctions and orders issued by a competent authority shall be communicated to the Accountant General in accordance with the procedure set out below :

Sanction issued by Administrative Department : (i) All financial sanctions and orders if issued by Administrative Department within its own financial powers shall be communicated direct to the Accountant General by specifying the powers under which the same has been issued.

- (ii) All other financial sanctions and orders issued by an Administrative Department beyond their financial powers or on the basis of Cabinet decisions shall be communicated to the Accountant General after the concurrence of the Finance Department. They shall include a sentence that sanction/orders have been issued with concurrence of the Finance Department. In case of relaxation of rules reasons in brief shall be mentioned.
- (iv) If an order of sanction has been issued with the concurrence of the Comptroller and Auditor General of India, the fact shall be mentioned in the endorsement to the Accountant General.
- (v) **Sanction issued by Head of Department :** Sanctions and orders of Head of Department issued under delegations shall be communicated to the Accountant General by an authorised Gazetted officer of his office duly signed by him for the Head of the Department. The following shall not be endorsed to the Accountant General:-
 - (a) Sanctions relating to grant of loans and advances to Government servants;
 - (b) Sanctions relating to appointment/promotion/transfer of Government servants;
 - (c) All sanctions relating to continuation of temporary posts/abolition of posts;
 - (d) Sanction for handing over charge and taking over charge, etc;
 - (e) Sanction relating to payments/withdrawals of Insurance and General Provident Fund to Government servants;
 - (f) Sanctions of contingent expenditure incurred under the powers of Regional Officers/Heads of Offices and
 - (g) Other sanctions of routine nature issued by regional Officers/Heads of Offices.
- (v) Orders conveying sanctions to expenditure of a definite amount or upto a specific limit shall indicate the amount of expenditure sanctioned both in words and figures.
- (vi) **Sanction of Secret Matters :** In cases where documents relating to any sanction or order are deemed secret, the Accountant General will accept a statement of fact signed by the Secretary of the Administrative Department.
- (vii) **Drafting of Sanction :** Orders and letters conveying financial sanctions shall be drafted in clear and unambiguous terms giving brief but clear details, so as to avoid confusion at a later stage. The language used shall be concise and incapable of misconstruction and not repetitive. All legal and statutory documents, drafting of notifications, etc, relating to financial matters shall be got drafted by the responsible officers having knowledge of the subject.
- (viii) **Sanction for grant of Pay, etc.:** All orders conveying sanctions to the grant of additions to pay, such as special pay, personal pay, etc., shall contain a brief summary of the reasons for the grant of such additions to pay so as to enable the Accountant general to see that it is correctly termed as special pay, personal pay, etc., as the case may be. The reasons for the grant of such additions to pay may be communicated confidentially to the Accountant

General where it is not considered desirable to convey the same in an open order. A similar procedure shall also be followed in all cases in which the rules require that the reasons for the grant of special concessions or allowance shall be recorded.

- (ix) **Indication of source of Funds :** All proposals for sanctions to expenditure shall distinctly state whether provision of funds exists in the budget estimates and whether funds can be found by reappropriation.

All sanctions issued shall indicate the fact of provisions of funds either already available or funds being communicated in the budget of the year and the accounts classification to which the expenditure will be accounted for. In case of sanction where funds are yet to be communicated and the expenditure has to be incurred, the words '**Subject to funds being communicated in the budget of the year**' shall be added.

Rule 69: **Sanctions to grant of land and alienation of the Land Revenue:** Sanction accorded by competent authority to grants of land and alienation of land revenue, other than those in which assignments of land revenue, are treated as cash payment, shall be communicated to the Accountant General in a consolidated monthly return giving the necessary details to enable him to audit the sanctions accorded.

IV – Date of effect of sanction

- Rule 70 :** **Sanctions when Effective :** (1) All rules, sanctions or orders, letters, telegrams shall come into force from the date of issue unless any other date from which they shall come into force is specified therein.
- (2) **Date of creation to be indicated in sanctions of Temporary Posts :** Orders sanctioning the creation of a temporary post shall in addition to the sanctioned duration of the temporary post, invariably specify the date from which it is created, whether it be the date of entertainment or otherwise.

V – Retrospective Sanction

- Rule 71 :** (1) Retrospective effect shall not be given by competent authorities to sanctions relating to revision of pay or grant of concessions to Government servants except in very special circumstances without the previous consent of the Finance Department.
- (2) **Retrospective sanction to Revision of Pay, etc. :** Retrospective effect to financial proposals relating to revision of pay or grant of concessions to Government servants forever three years shall not be given. In case effect is given for a longer period the reasons for relaxing this principle will be recorded on the file and in the sanctions also.
- (3) **Creation of posts Retrospectively :** The authorities competent to create posts shall ordinarily not resort to their creation retrospectively. The Appointing authorities should also avoid making appointments against posts in anticipation of their creation. In very exceptional circumstances (which shall be recorded in writing) the creation of posts with retrospective effect shall be resorted to with prior concurrence of Finance Department. This does not, however, apply to the orders of extension/concurrence of the existing posts created by the competent authorities.

VI – Lapse of sanction

- Rule 72 :** A sanction for any fresh charge shall unless it is specifically renewed, lapse, if no payment in whole or in part has been made during a period of twelve months from the date of issue of sanction. Provided that :-

- (i) When the period of currency of the sanction is specified in the sanction itself it shall lapse on the expiry of such periods; or
- (ii) When there is a specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, it shall lapse at the close of that financial year; or
- (iii) In the case of purchase of stores, a sanction shall not lapse if tenders have been accepted (in case of local or direct purchase of stores) or orders have been placed against the rate contracts approved by Central Stores Purchase Organisation (C.S.P.O.) or the Director General of Supply and Disposals (D.G.S. & D.) or in cases where it is not necessary to invite tenders, sanction issued within the period of one year of the date of issue of that sanction, even if the actual payment in whole or in part has not been made during the said period.

Fresh sanction not necessary :

- (iv) In cases, excepting those referred to in clause (ii) of above proviso of Rule 72, in which payment in part has been made within a period of twelve months from the date of issue of the sanction, the subsequent payment of the balance may, subject to the existence of budget provisions, be made without a fresh expenditure sanction. The bill for the subsequent payment, besides containing a reference to the expenditure sanction, should also contain reference to the number and date of the voucher under which the first payment was made.

Explanation : The provisions in this rule are of general nature and apply to all sanctions in respect of any expenditure including grant-in-aid, etc.

Rule 73 : Notwithstanding anything contained in Rule 72, a sanction in respect of an addition to a permanent establishment, made from year to year under a general scheme sanctioned by a competent authority, or in respect of an allowance sanctioned for a post or for a class of Government servants, but not drawn by them shall not lapse.

CHAPTER – VI
I – Payments ; General Instructions

- Rule 74 :** **Claims for Payments :** Payments on Government account may be made out of permanent advance or through bills, presented to the Treasury, by cheques, Bank Draft, Banker's cheque, Money Orders ¹[xxxx] as per procedure, instructions and conditions specified in these rules.
- Rule 75 :** **Bill Defined :** Bill is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items and includes such a statement presented in the form of a simple receipt.
- Rule 76:** **Kind of Claims :** Claims against Government may be relating to personal claims of Government servants, contingent expenditure, miscellaneous expenditure, refunds, grant-in-aid, stores, Works, Tools and plant and payment of loans and advances. The form and the procedure for presentation of claims are specified in these rules.
- Rule 77:** **Important Requirements – Signature and Countersignature on Bills :** (1) Unless the Government have expressly authorised in the case of any specified office, no payment may be made on a bill unless signed by the Drawing and Disbursing Officer.
- Bills having signature by a mark, seal or stamp shall not be entertained. In cases where payee is unable to sign, thumb impressions will not be accepted as proof of payments unless attested by a Gazetted Officer or by Government servant, who identifies him for genuineness.
- (2) Bills requiring countersignature should not be presented at treasury before such countersignature has been obtained.
- Rule 78 :** **Specimen Signature :** The Head of Office/Drawing and Disbursing Officer/Regional Officer/Head of Department or any authority authorised to draw cheques or sign or countersign bills shall send a specimen of his signature in the following form to the Treasury and the Bank through his higher officer or other officer whose specimen signature are already with the treasury and the Bank. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury/Bank.

FORM OF SPECIMEN SIGNATURE

Name of Department/Office.....
Specimen Signature of Shri.....
Designation.....

Specimen Signature	Signature of the Relieving officer or higher officer with designation
1 _____	_____
2 _____	_____
3 _____	_____
Date _____	

The form shall be pasted by the Treasury Officer and the Bank and the Bank in a separate file under his personal custody as per Treasury Rules.

1. Deleted words "Credit Note" vide Circular No. 8/94 dated 9.2.1994.

Rule 79 : **Requirements at the time of creation of a New Office :** When a new office is established, the Heads of Department shall ensure that following documents have been sent to the Treasury Officer(s) and Bank concerned, so as to enable the Treasury Officer and Bank to authorise payments :-

- (i) A copy of the sanction issued by the Government for creation of new office(s) specifying therein the number of posts of various designation;
- (ii) Copy of order declaring Heads of Office under rule 3 of these rules; and
- (iii) Attested specimen signature of first Head of Office by the Controlling authority or by another Drawing and Disbursing officer whose signature are available in treasury and Bank.

Rule 80 : **Preparation and form of Bills – General Instructions :** The following instructions with regard to the preparation and form of bills shall be observed :-

- (1) A bill presented at the treasury as a claim for the payment of any amount by the Government shall contain particulars of :-
 - (i) The nature of the claims;
 - (ii) The amount claimed;
 - (iii) The period to which the claim relates if it arises periodically e.g. a claim for pay and fixed allowances;
 - (iv) The orders sanctioning the charge, if it was incurred under special orders copies to be certified by a Gazetted Officer;
 - (v) The authority for any deductions made in the bill;
 - (vi) complete accounts classification i.e. the major head, minor head, sub-head and the detailed head, voted or charged, plan or non-plan or C.S.S. to which the charges is debitible.
 - (vii) The adjustments between departments, name, accounts head to which charges to be debited and receipts credited;
 - (viii) The nature of recoveries from the pay and allowances of Government servants under each head supported by schedules showing full particulars of recoveries; and
 - (ix) Appropriations, wherever necessary.
- (2)(i) Printed form of bills shall only be used. Photostat, typed or cyclostyled form may be used in case printed forms are not available. Suppliers bills prepared by copying pencil may be accepted.
- (ii) Suppliers bills shall be in duplicate. The duplicate copy shall be carbon copy of original.
- (iii) In case of medical reimbursement/T.A. claims, essentially certificates and T.A. Bill shall be submitted with an extra copy.
- (3) All Bills shall be filled in and signed in ink or by ball pen by the Drawing and Disbursing Officer. The amount of each bill shall, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee wherever required shall, however, be written in figures after the words, stating the number of rupees, but in case of there being no fraction of a rupee, the Word "**only**" shall be inserted after the number of whole rupees and care shall be taken to leave no space for interpolation as in the following examples:- "**Rupees twenty-six only**".

- (4)(i) All corrections and alterations in the bill shall be attested by the dated, signature of the Drawing and Disbursing Officer as may time as such corrections and alterations are made.
- (ii) Erasures and overwriting in any bills are absolutely forbidden and shall be avoided; if any corrections are necessary, the incorrect entry shall be canceled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary shall be authenticated by the Drawing and Disbursing Officer setting his dated signatures against each.
- (5) Charges against two or more major heads of account shall not be included in one bill. This rule does not apply to the allowance of a Government servant drawn with pay which can be drawn in single bill.
- (6) Dates of payment shall when possible be noted by the payees in their acknowledgements in sub-vouchers, acquittances rolls, etc. If for any reason such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the payee to note dates of payment, the dates of actual payment shall be noted by drawing and Disbursing officer on the documents under his initials, either separately for each payment or by groups, as may be found convenient.
- (7) **Payment through Messenger** : When the payee sends a messenger to receive payment on a bill, he shall be required to produce a letter of authority, the signature of the messenger or his thumb impressions if illiterate, shall also be taken on the bill as a proof of the messenger having actually received the money on behalf of the payee.
- (8) When the Drawing and Disbursing Officer desires to draw money through a messenger who is an employee of the office, he shall invariably record a separate and clear authority in the following manner to receive payment on his behalf on the body of the bill:

"Pay to _____ (designation) whose specimen signature is hereby attested."

Signature of the messenger.

Signature of the Drawing & Disbursing Officer.

The above endorsement shall not be combined with other endorsement on the bills, e.g.;

"Received payment" or "Received contents" usually recorded by the Drawing and Disbursing Officer at the end of the bill. In other words the Drawing and Disbursing Officer's discharge shall be quite independent from the authority to receive payments on his behalf. The above procedure shall also be followed when payment has to be made to a firm or private party by endorsing the bill in his name.

- (9) In case in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular the bill will not be paid by the Treasury Officer.
- (10) When the payment is desired wholly or partly by a Bank draft, a formal application for the draft shall accompany the bill and the manner in which payment is desired shall also be indicated in the drawer's receipt on the bill.
- (11) When it is desired that the amount of a bill shall be remitted to a person by postal money order, the bill shall be got passed from the treasury and amount received from the Bank in the usual way. The amount will then be sent by postal money order through post offices after making payment of commission due to post office. The purpose of the money order shall be briefly stated on the space provided therein.

Note : A register of Payments made by Money orders, bank drafts shall be kept in form G.A. 103.

- (12) Bills affixed with the facsimile signature of the authorised officer presented by Telecommunication Department, P.H.E.D., R.S.E.B. forming sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order.
- (13) When any kind of bill is required in duplicate or triplicate, only one copy shall be signed or countersigned in full, the other copy or copies being initialed.

¹[**Rule 81: Payment on Identity Card** : Where a bill is presented by a person who is not the Drawing Officer himself or his duly authorised Agent (Banker), he shall be required to produce a letter in Form GA 59-B-authorising him to receive payment;. The signature of the messenger or his thumb impression, if illiterate, shall be given on the bill as a proof that the messenger actually received the money on behalf of the Drawing Officer. The Drawing Officer shall prepare the authority letter in Form No.GA.59-B in triplicate. Two copies shall be sent to the concerned Bank and one copy shall be retained as office copy. The concerned bank shall compare the signature of the messenger and identify him with his identity card available in the bank. After proper and satisfactory identification as contained in Rule 126-A of Rajasthan Treasury Rules, the Bank shall retain one copy for their record and send second copy to Treasury Officer/Sub-Treasury Officer alongwith the vouchers in the daily account. The Bank, Treasury Officer/Sub-Treasury Officer and the D.D.O. shall retain copies of Form No.GA 59-B in record for further reference for next five financial years.]

The Banks will make payment of Government bills to the departments/offices only on production of identity card by the cashier in form appended with this rule. The identity cards shall be stored by the Treasury Officers and he shall issue the same to the Head of Department/Office. The Head of the Department/Office shall intimate the name of the cashier/and one link cashier to the Treasury Officer and send their photos in triplicate. The photos of cashier/link cashier will bear signature of the person concerned on left upper corner of the photo duly attested by the Head of Office on the right lower corner of the photo. The Treasury Officer on receipt of the three copies of photo, paste one copy on the identity card and fill up the details. He will attest the photo on the right-hand corner partly on the photo and partly on the identity card. He will also affix facsimile stamp of the treasury at the left hand corner, which should be partly on the photo and partly on the card. He will forward the second copy of the photo after putting his signature on the right hand corner, to the Bank and keep the third copy of the photo in the guard file for the record. In case of change of the cashier/link cashier, the Drawing and Disbursing Officer will obtain the identity card back and send the same to the Treasury Officer along with the details of the new cashier/link cashier along with photographs in triplicate. The Treasury Officer will prepare another identity card in such cases and obtain the old photo back from the Bank and cancel the same and keep it in his record. The specimen photo in the card shall be replaced by the new one and kept on record. No payment shall be made to person other than the holder of such on identity card.

Similarly Non-Banking Sub-Treasuries will make payment of the Government bills to the Departments/Offices only on production of identity card by the cashier in the form appended with this rule. The identity cards shall be stored by the Non-Banking Sub-Treasury Officers and he will issue the same to the Head of Department/Office. The Head of the Department/Office shall intimate the name of the cashier/and one link cashier to the Non-Banking Sub-Treasury Officer and send their photos in duplicate. The photos of cashier/link cashier will bear signature of the person concerned on the left upper corner of the photo duly attested by the Head of Office on the right lower corner of the photo. The Non-Banking Sub-Treasury Officer on receipt of the two copies of photo, paste one copy on the identity card and fill up the details. He will attest the photo on the right hand corner partly on the photo and partly on the identity card. He will also affix facsimile stamp of the Non-Banking Sub-Treasury at the left hand corner, which should be partly on the photo and partly on the card and will forward it to the Head of Office concerned. He will keep the second copy of the photo after putting his signature on the right hand corner, in the guard file for his record. In case of change of the cashier/link cashier the Drawing and Disbursing Officer will obtain the identity card back and send the same to the Non-Banking Sub-Treasury Officer along with details of the new cashier/link cashier along with photographs in duplicate. The Non-Banking Sub-Treasury Officer will prepare another identity card in such cases and obtain the old photo back from the Head of Office and cancel the same and keep it in his record. The specimen photo in the card shall be replaced by the new one and kept on record. No payment shall be made to a person other than the holder of such an identity card.

1.Substituted vide Circular No.22/96 dated 12.7.1996.

**IDENTITY CARD FOR BANKING TREASURY
GOVERNMENT OF RAJASTHAN
IDENTITY – CARD**

- | | | |
|-----|---|-------|
| 1. | Name of Department | ----- |
| 2. | Name of District Treasury | ----- |
| 3. | Name of Government employee | ----- |
| 4. | Designation | ----- |
| 5. | Name of the department/office
where employed | ----- |
| 6. | Personal identity, if any | ----- |
| 7. | Date of birth | ----- |
| 8. | Period for which this identity card
has been issued (The period should
not exceed by three years) | ----- |
| 9. | Date of renewal | ----- |
| 10. | S.No. | ----- |
| 11. | District Treasury/Sub-Treasury's
Name | ----- |

PHOTO

Signature of the Govt. Employee

Counter Signature of Distt.Treasury
Officer

Stamp of the Treasury

Signature of the Drawing and Disbursing
Officer

DIRECTIONS

1. This identity card shall be used only by the cashier/link cashier who takes payment from the Bank.
2. This identity card shall be shown when so desired.
3. This identity card shall be returned back at the time of retirement/transfer on new post/ resignation/suspension or termination of service.
4. This identity card shall never be mis-used.
5. This identity card shall be kept very carefully and in the case of its being lost, the information shall be given at once to the concerned Treasury Office/Bank.

IDENTITY CARD FOR NON-BANKING TREASURY**GOVERNMENT OF RAJASTHAN****IDENTITY-CARD**

DEPARTMENT	-----
NAME OF NON-BANKING SUB-TREASURY	-----
1. NAME OF GOVT. EMPLOYEE	-----
2. DESIGNATION	-----
3. NAME OF DEPARTMENT/ OFFICEIN WHICH EMPLOYED	-----
4. PERSONAL IDENTITY, IF ANY -	-----
5. DATE OF BIRTH -	-----
6. PERIOD FOR WHICH THIS IDENTITY CARD HAS BEEN ISSUED (THE PERIOD SHOULD NOT EXCEED BY THREE YEARS)	-----
7. DATE OF RENEWAL	-----
8. S.NO.	-----
9. NAME OF DISTRICT TREASURY/ SUB-TREASURY	

Signature of the Government
Employee

Countersignature of the Non-Banking
Sub-Treasury Officer.

PHOTO

Stamp of the Non-Banking Treasury

Signature of the Drawing and
Disbursing Officer

DIRECTIONS

1. The identity card shall be used only thecashier/link cashier who takes payment from the Non-Banking Sub-Treasury.
2. This identity card shall be shown when so desired.
3. This identity card shall be returned back at the time of retirement/transfer on the new post/ resignation/suspencion/or termination of service.
4. This identity card shall never be mis-used.
5. This identity card shall be kept very carefully and in the case of its being lost, the information shall be given at once to the concerned Non-Banking Sub-Treasury Officer.

Rule 82 : **Rounding off of Government Transactions :** (1) Government transactions in respect of revenue and expenditure or book adjustments involving fraction of a rupee shall be brought into accounts by rounding off to the nearest rupee, fractions of 50 paise and above to be rounded off to the next higher rupee and fractions of less than 50 paise to be ignored.

- (2) The following are the guidelines to implement above rule :-

Rounding off Personal claims of Government Servants : (a)(i) All entitlement due to a Government servants such as pay, dearness allowance, house rent allowance, city compensatory allowance, etc., and all inner column deductions from salary bills shall be rounded off to the nearest whole rupee.

In case of deductions of life insurance premium of L.I.C. the individual amount of premium shall be recorded in the inner column of the schedule of deductions. In these cases where Government servant has more than one policy, the rounding off shall be done only of the total of insurance premium indicated in the schedule of deductions and not that of individual premium.

- (ii) In the case of travelling allowance/Medical claims, the rounding off shall be done only at the last stage and not in respect of each item. For example, railway fare, mileage and daily allowance, etc.

- (iii) Recovery of interest on loans and advances shall be made in whole rupee.

Rounding off of other Transactions : (b) (i) Sums representing dues/amounts fixed by or under any law shall be rounded off to the next higher rupee.

- (ii) All petty local purchases, repairs, etc., out of permanent advance which are accounted for in Cash Book shall be in whole rupee. The suppliers should be persuaded to co-operate in rounding off whole rupee on each occasion.

- (c) **Rounding off of transactions between Government and Local Bodies :** Rounding off shall be done as per rule 276 of Chapter XVI of these rules.

Rule 83 : **Bill Register :** All bills before sending them to the treasury for payment shall be assigned a number by entering them in a Bill Register to be maintained in Form G.A.59.

Rule 84 : (1) **Presentation of Claims :** Save as hereinafter provided, bills or claims presented to Drawing and Disbursing Officer and all cheques tendered at the treasury shall be duly receipted for payments and stamped where necessary and accompanied by a slip in Form G.A. 18 Receipts duly stamped, where necessary, for all other payments made on bills shall be given at the time of payment. At places where the cash business of the treasury is conducted by the Bank, this rule shall apply subject to the rules governing the working of Bank treasuries.

The supplier's bills presented in the office need not be accompanied by receipt given in advance of actual payment.

- (2) **Bill Transit Register :** The Head of Office shall maintain a Bill Transit Register in Form G.A. 59-A. All Bills shall be presented at treasury through this register. The Register shall be reviewed bi-weekly by a Gazetted officer and the result of review recorded therein.
- (3) All Bills passed by the treasury shall be entered in the Register of Watching Encashment of Bills in Form G.A. 173 before they are sent to the Bank for getting payments.
- (4) When a person not in the Government employment claims payment for work done, service rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government servant under whose immediate order the service was done or articles supplied for which payment is demanded.

- (5) Unless in any case the sanctioning authority direct otherwise, all bills for grants-in-aid, contributions, etc. to local bodies, religious and other non-government bodies or persons shall be presented for payment either through some responsible Government servant or after they have been countersigned by him.

Rule 85: Stamps for receipts : (1) Receipts for all sums exceeding ¹[Rs. 5000/-] must be stamped unless they are exempt from stamp duty in accordance with the provisions of stamp act as applicable to Rajasthan as under:-

- (a) Receipts given by or on behalf of Government;
- (b) Receipts for any payment of money without consideration such as receipts for grants-in-aid bills, etc.;
- (c) Money paid to a Government servant for Departmental purchases;
- (d) Cheques drawn by Public Works Department and Forest Department;
- (e) Receipts endorsed by payees on Postal Money Orders;
- (f) Receipts given for payment of interest on Government of India promissory Notes;
- (g) Receipts given by a worker on a famine relief work in respect of sums exceeding ¹[Rs. 5000/-] paid to him on account of the wages of relief workers;
- (h) Payment of salary and allowances etc. of Gazetted officer credited to the Bank Account of the concerned officer.

Note : In order to avoid objections and loss of revenue Treasury Officers should pass bills only when the bills are properly receipted and stamped in cases payments exceed ¹[Rs. 5000/-].

- (2) The limit of ¹[Rs. 5000/-] upto which a receipt is not required to be stamped, shall be applied to the net amount payable on a bill and not the gross claim preferred therein. Bills exceeding ¹[Rs.5000/-] shall be passed by the Treasury Officer only when the same are properly receipted and stamped as required under the Law/Rules.
- (3) Cash memos shall contain an acknowledgement of the receipt of money from the person named therein. It will not be necessary to get stamps affixed when the amount exceeds ¹[Rs. 5000/-].

Rule 86: Payment at Sub-Treasury : Except as expressly provided in these Rules, or otherwise specially ordered by the Finance Department, no bill or cheques may be presented at a sub-treasury without being first submitted to, and the payment directed by the Treasury Officer:

Provided that where under the provisions of these Rules or under any special order of the Finance Department, a sub-treasury is permitted to cash bills or cheques without orders of the Treasury Officer, the payment of such bills or cheques shall be made without first submitted to and payment directed by the Treasury Officer.

Rule 87: Duplicates and Copies of Bill, etc. : No Government servant may issue duplicates or copies of bill or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases if any, in which, by any rule or order, duplicates have to be prepared and tendered with the originals.

Rule 88 : (1) Loss of Bills – Presentation of Duplicate Bills : In case of a bill which has been signed by the Drawing & Disbursing Officer, is lost before payment, the Drawing & Disbursing Officer shall obtain Non-payment certificate from the Treasury Officer in the proforma given below irrespective of whether the bill was passed or not by the Treasury before signing a duplicate bill. The duplicate bill shall bear distinctly on its face the word 'Duplicate' written in red ink. The Treasury Officer on receipt of such requisition from any Drawing and Disbursing Officer, shall after due verification from his record, issue non-payment certificate in the following proforma:

Non-Payment Certificate

"Certified that Bill No.....dated.....for Rs..... (Rupees.....) reported by (Drawing and Disbursing Officer) to have been drawn by him on this Treasury and passed by the Treasury on.....vide Warrant Register No..... debit to Head..... has neither been paid nor will be paid if presented hereafter."

Copy of the certificate shall be forwarded to the Agent/Manager, Bank with the instructions that the payment of the lost bill, if found later should be stopped.

.....

1.Substituted vide Circular No. 32/94 dated 15.7.1994 w.e.f. 13.5.1994 and again substituted vide Circular No. 26/2005 dated 29.12.2005.

- ¹[(2) **Loss of Bill/Cash-memo-Presentation of duplicate Bills** : In case of bills/cash memos lost before submission, the Drawing & Disbursing Officer shall obtain non-payment certificate from the claimant in the following proforma. The duplicate bill/cash-memo shall bear distinctly on its face the word "Duplicate" written in red ink. The DDO after verification from his record will pass the claim.

(Indemnity Bond)

(In respect of claims supported by duplicate bills/cash-memos)

I/we.....hereby certify that the original bills/cash-memos detailed below have been lost before submission to the Drawing & Disbursing Officer:-

- 1.
- 2.
- 3.
- 4.

While submitting the claim alongwith duplicate bills/cash-memos, I.....(Designation) (Department/Office).....hereby declare that I have not drawn the amount of above bills/cash-memos previously and if found so I shall be liable to any punishment which is deemed proper. I shall not prefer the claim if the original bills/cash-memos are found later on.

Witness:

Signature of the claimant.

Designation (In case of Govt. servants.)]

- Rule 89 :** **Certificate in lieu of Voucher or Payee's Receipts** - Certificate of Payments : (1) In case where it is not possible or expedient to support a payment by a voucher or by the payee's receipt like loss of bill, receipt, etc., a certificate of payments as given below duly signed by Drawing & Disbursing Officer shall be place on record, in the office and where necessary submitted to the Accountant General:

CERTIFICATE OF PAYMENT

"It is certified that a sum of Rs.....in words Rs.(.....) drawn vide cheque No./Treasury Voucher No.....dated.....for payment to M/s.....on account of.....has actual been paid to.....on.....by cash/through cheque/Bank Draft No..... dated.....".

- (2) In cases where vouchers on payee's receipts can not be obtained due to amount being petty and payee's being illiterate, etc., similar action as in clause (1) above may be taken to treat as voucher in support of payment. Petty contingent charges shall be paid on Form G.A. 107.
- (3) In the case of articles received by value payable post, the value payable cover, together with the invoice or bill showing the details of the items paid, for, shall be accepted as a voucher. The Drawing and Disbursing Officer should endorse as note on the cover to the effect that the payment was made through the post office and this also covers charges for the money order commission.
- (4) A certified copy marked (Duplicate) of a receipted voucher may be retained by the Drawing and Disbursing Officer, should this be necessary to complete the record of his office, but the payees shall not be required to sign such a copy or give a duplicate acknowledgment of the payment.

II - TIME BARRED CLAIMS - PRE CHECK

- Rule 90 :** **Time-barred Claims** : Any claim of pay and allowances, travelling allowances, medical charges, contingent expenditure, grant-in-aid, scholarship, etc., except those of pension, interest on Government securities or any other class of payment which are governed by special rules or orders of the Government against the Government shall be preferred in the Treasury within two years of their becoming due. In cases they are not preferred within two years of their becoming due, the claims shall be treated as time-barred and shall not be presented without the sanction of the competent authority.
- (2) The Head of office shall be responsible to ensure that all claims are presented within two years of their becoming payable.

1. Existing Rule 88 re-numbered as 88(1) and sub-rule (2) added vide Circular No.28/96 dated 27.8.1996.

Note : This rule does not apply to claims of Rs.500/- or less which are preferred within three years of becoming due subject to the condition that claims preferred on one occasion shall not be split to bring the amount within its purview.

- (3) All petty claims against Government of an amount upto Rs.100/- for more than 3 years old where the delay in submission is not adequately explained shall be rejected forthwith.

Rule 91: Pre-Check : All time-barred claims shall be sanctioned and paid only after pre-check by the Heads of Office/Regional Officer/Head of Department, with due consideration to the provisions contained in the manner prescribed in the Delegations of Financial powers.

Rule 92: Requirements for Pre-Check: All time-barred claims shall be supported by :-

- (i) a certificate from the Head of Office that on the basis of available records, payment of the claim has not been made before;
- (ii) a certificate from the claimant concerned stating in clear terms that he has not drawn the amount of the claim previously; and
- (iii) an indemnity bond in the following form duly stamped and executed by the claimant concerned undertaking to refund overpayment of the same if detected later on.

FORM OF INDEMNITY BOND

We/I.....of M/s...../of.....hereby promise to refund to the Government of Rajasthan any amount which may here-in-after be found to have been paid to us/me in excess in respect of our/my claims for Rs.....Bill No. (nature of claims)dated.....for Rs..... for the period from.....to.....which has been drawn by.....(Name of the Drawing and Disbursing Officer).

Signature of the claimant
Designation(in case of Government servant).

Rule 93: Reckoning of time limits for Pre-check : The time limits prescribed in rule 90 shall be reckoned from the date on which the charge becomes payable as under:-

- (1)(i) Grant-in-aid, Scholarship, Stipends, refunds of revenue/deposit and other claims from the date of sanction.
- ¹[(ii) Contingent claim - From the 1st of the following month in which the claim is presented to the Drawing & Disbursing Officer.]
- (2) In cases where claims have once been presented to the Treasury but in consequence of some objection taken by the Treasury, the payment has been delayed, the Treasury Officer will not refuse to pay such claims if when the objection is settled, the claim happens to become time-barred more than two years old.

Rule 94 : Time barred claims under Limitation Act: Claims against Government which are time-barred under the provisions of section 3 read with the schedule of the Limitation Act, 1963 No. 36 of 1963 or under any other provisions of law relating to limitation shall not ordinarily be entertained. Any payment arising out of such claims shall not be made without prior sanction of the Competent Authority.

1. Substituted vide Circular No.8/94 dated 9.4.1994 for - "In the bill presented for payment the establishment shall be distributed into such sections as may be fixed by the Accountant General in communication with the Head of Office of establishment concerned."

III – CHEQUES

- Rule 95 :** **Authority to draw cheques :** Save as expressly provided in these rules, no person is authorised to draw on a treasury by means of cheques without special orders of the Government/Accountant General as the case may be.
- Rule 96 :** **Supply of Cheque Book by Treasury :** (1) Subject as hereinafter provided in this rule, cheque book shall be supplied by the district treasury to the Drawing and Disbursing Officer concerned.
- (2) The Treasury Officer shall supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end, duly signed by the Government servant authorised to draw on the Treasury.
- Rule 97 :** **Separate cheque book for each Bank/Treasury :** (1) A separate cheque book shall be used for each bank or sub-treasury. Cheque from books obtained for use on a particular Bank/Sub-treasury shall not be drawn on other Bank/Sub-treasuries.
- (2) The number of each cheque book issued from time to time and the number of cheque it contained together with full particulars of Drawing and Disbursing Officer shall be intimated by the Treasury Officer simultaneously to the Bank/Sub-treasury concerned.
- Rule 98 :** **Intimation in Bank/Sub-Treasury :** The Drawing and Disbursing Officer shall notify to the Bank/Sub-treasury upon which he draws the number of each cheque book which from time to time he brings into use and the number of cheques it contains.
- Rule 99 :** **Examination of Cheque Book :** Cheque Books shall, on receipt, be carefully examined by the Drawing and Disbursing Officer who shall count the number of forms contained in each and record a certificate of count on the flyleaf.
- Rule 100:** **Custody of cheque Book :** Cheque books shall be kept under lock and key in the personal custody of the Drawing and Disbursing Officer who, when relieved, shall take a receipt for the exact number of cheques made over to the Relieving Officer.
- Rule 101:** **Precaution in writing Cheques :** (1) All cheques shall have written across them in words at right angles to the type a sum a little in excess of that for which they are granted. For example, for rupees 20/- but less than thirty, "**under rupees thirty only**". The amount shall be written in the manner prescribed for bills in clause (3) of Rule 80 and abbreviations such as "**eleven hundred**" for "**one thousand one hundred**" shall not be used.
- (2) In drawing or encashing a cheque it should be remembered that a common form of fraud consists in altering the "**One**" into "**four**" by prefixing an "**f**" and changing the "**e**" into an "**r**" the figures being easily altered to correspond. The word "**twenty**" written carelessly has also sometimes been changed into **seventy**. The drawer of a cheque in which these words occur shall therefore, so write them as to make the fraud impossible, and the Treasury Officer/Bank shall examine the words and corresponding figures with special care.
- (3) All corrections and alterations in a cheque shall be attested by the Drawing and Disbursing Officer by his full signature.
- Rule 102 :** **Issue of cheques as crossed, order and bearer by Government officers and department in settlement of Government dues :**(1) Cheques drawn in favour of Drawing and Disbursing officer and departments in settlement of Government dues shall always be crossed by adding words "**Account payee only –Not Negotiable.**"

- (2) Cheques drawn in favour of Corporate bodies, Contractors, and firm shall be crossed and made Account Payee's only.
- (3) **Cheque issued to Government servants and private persons :** Cheques drawn in favour of Government servant and individuals (Private persons) shall be crossed and made Account's payee only. In case of their specific request, cheque may be issued to order, in such cases the drawer of the cheques shall be wholly responsible for any wrongful payment caused due to such issue. He will therefore satisfy himself completely about the identity of the persons claiming the payment.
- (4) Ordinarily a cheque payable to order shall not be cashed at treasury/Bank unless it is receipted by the payee himself on other person in whose favour it is regularly endorsed for payment.
- (5) Cheques drawn in favour of Head of Office/Drawing and Disbursing officer by the official designation may be endorsed for him by a sub-ordinate Gazetted officer authorised in writing in case of his absence on tour or for other causes to receive payment.

Rule 103 : **Advice of Cheques :** The advice of the issue of cheques drawn for Rs. 1,000/- or above in each case shall be sent to the Treasury/bank in the following proforma:-

"We advise having drawn today the undermentioned cheques payable at your Treasury /Bank".

S.No. No. of cheque and date Amount Name of Payee".

Rule 104 : **Amount of Cheque :** As a general rule, cheque shall not be issued for sums less than Rs. 100/- unless this is permissible under the provisions of any law or rule having the force of law.

Rule 105 : **Deduction of Income Tax/Sales Tax :** A Government servant shall at the time of payment of any sum by means of cheque in respect of works/works contract deduct sales tax and income tax under provisions of Income Tax Act & Rules thereon and Rajasthan Sales Tax Act & Rules respectively and furnish to the person to whom such payment is made, a certificate that income tax/sales tax has been deducted and specifying the amount so deducted and the rate at which the tax has been deducted and such other particulars as may be prescribed.

Rule 106 : **Currency of Cheque :** Cheques shall be payable at any time within three months after the month of issue, thus a cheque bearing date any time in April is payable at any time upto 31st July, provided that any cheque issued in the last quarter of financial year will be valid only upto 31st March i.e., to the end of that financial year. The Drawing and Disbursing officer may issue new cheque in lieu thereof and destroy the old one.

Note : The above provision will not apply to cheques issued on P.D.Accounts maintained in Treasuries.

Rule 107 : **Cheque on Sub-treasuries – intimation of Drawings :** A Government servant authorised to draw cheques on sub-treasuries shall give notice to the Treasury officer in case large amount is intended to be drawn at a particular non-bankig, sub-treasury in order that funds may be arranged.

Rule 108: **Cancellation of cheques :** (1) When it is necessary to cancel a cheque the cancelment shall be recorded on the counterfoil and the cheque in the drawer's possession, shall be destroyed. If the cheques is not in a drawer's possession, he shall promptly address the Treasury/Bank to stop payment of the cheque and on ascertaining that the payment has been stopped shall make necessary entry in his accounts.

- (2) A cheque remaining unpaid for any cause for twelve months after the month of its issue shall be cancellation in the above manner and its amount written back in the accounts.

Rule 109 : **Return of Unused Cheques :** In case where withdrawal of funds by cheque is no longer necessary, all the cheque forms of cheque books, which remain partly or wholly unused, shall be cancelled by writing the word, "Cancelled" prominently across each cheque form and counterfoil without signature of the Drawing and Disbursing officer and thereafter returned to the Treasury officer, concerned who shall destroy them by incineration after keeping a note of the fact in the relevant records of the Treasury under proper attestation.

Rule 110 : (1) **Loss of Cheque Book/Bank Cheque :** The loss of a cheque book or a blank cheque shall be notified promptly to the Treasury/Bank with whom the Drawing and Disbursing officer concerned has a drawing account.

(2) **Loss of Cheque issued :** If a Drawing and Disbursing officer is informed that a cheque drawn by him has been lost, before payment, he shall take following action :-

(i) An intimation shall immediately be sent to the Treasury/Bank through messenger. Intimation to outstation Treasury/Bank shall be sent under registered post A.D., with the advice to stop payment if the cheque alleged to have been lost is presented thereafter;

(ii) A written confirmation about the treasury or Bank having recorded the "**Stop Payment Order**" shall be obtained from it. The bank will note the fact on a board being hung up before the cashier/clerk concerned;

(iii) In cases where currency of the cheque has already expired in terms of rule 106 the date of request, no acknowledgement of the "**Stop Payment Order**" other than a postal acknowledgement due, is necessary;

(iv) Non-payment certificate in the form given below shall be obtained from the Treasury Officer:-

"Certified that cheque No.....dated.....for Rs..... reported by the (Drawing and Disbursing Officer) to have been drawn by him on this treasury in favour of M/s/Sri..... has not been paid*. and will not be paid if presented hereafter".

(*Delete where not required)

Signature of Treasury Officer/
Sub-Treasury Officer

The Drawing and Disbursing Officer shall enter in his account the original cheque as canceled and may issue another cheque.

(a) The party requesting for a fresh cheque in lieu of a lost one shall execute an indemnity Bond in the following Form. However, in case of a Government department or a bank the execution of an indemnity bond will not be necessary but fresh cheque shall be issued in its favour only on receipt of a certificate stating that it has not received the cheque alleged to have been lost or having received it, it has been lost and that it will be returned to the drawer if found later.

Indemnity Bond to be executed before a fresh cheque is issued in lieu of a Cheque that has been lost.

This Deed of Indemnity made on the..... date of..... between.....son of..... resident of of (1)..... son of resident of

(2).....son ofresident of etc. carrying on business in co-partnership under the name and style of.....at.....or.....a company registered under the Indian companies Act, 1956 having its registered office at.....(hereinafter called the indemnifier which expression shall unless exclude his heirs, executors, administrators, legal representatives, successors and permitted assigns) of the ONE PART AND The Governor of

Rajasthan (hereinafter called "the Government" which expression shall unless excluded by or regnant to the context be deemed to include his successors or assigns) of the OTHER PART.

WHEREAS on thedate of..... cheque No.....dated.....on..... (name of the Bank)..... for Rs..... was drawn by..... in favour of the Indemnifier.

And whereas the Indemnifier has represented to the Government that the said Cheque has been lost by him/during transmission by post to him.

And whereas at the request of the Indemnifier the Government has agreed to issue a second cheque for Rs..... being the amount of the said previous cheque No..... dated..... upon the Indemnifier giving such Indemnify as hereinafter contained.

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS :-

- (1) In consideration of the said premises and of the agreement on the part of the Government in issuing in favour of the Indemnifier a second cheque for Rs..... being the amount of the previous cheque No..... dated..... the Indemnifier both hereby agree and undertake to the refund to the Govt. on demand and without demur the said sum of Rs..... in the event of the said previous cheque No..... dated..... being presented to and paid by the bankers and to indemnify the Government and keep the Government harmless and indemnified from and against all expenses which may be incurred by the Government in relation there to or in connection herewith.
- (2) The Government agrees to bear the stamp duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the parties hereto have set and subscribed their respective hands hereunto on the.....day and year first above written.

Signed by the said Indemnifier in the presence of:-

1. Indemnifier.....
2. Address.....

Signed for and on behalf of the Governor of Rajasthan by Shri.....(name and designation) in the presence of:-

- 1.
 - 2.
- Name and designation of the Officer.

- (b) On completion of above requirements, the Drawing and Disbursing Officer may issue a fresh cheque in lieu of the lost one, under intimation to the Treasury/Bank. The words "**Duplicate**" shall not be written on the fresh cheque issued under the rule.

Rule 111 : Payment by Cheque Deemed to be made : If a cheque is issued in payment of any dues by the Government and that cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made:-

- (i) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over; or
- (ii) If it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.
- (iii) The provision of clause (ii) above apply mutatis mutandis to payments made by the Government by Postal money order or by any other recognised mode of remitting money by post.

Rule 112 : **Post dated Cheque :** Cheques marked as not payable before a particular date shall not be charged to the accounts until the date on which they become payable.

Rule 113 : **Endorsement on Cheques, Bills, etc. :** All cheques, bills, etc., preferable at a treasury/Bank for payment, being non-negotiable instruments can be endorsed only once in favour of the specific party to whom the money is to be paid provided that –

- (1) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger for collection only, and,
- (2) In the case of a contingent bill which has been endorsed in favour of a firm of suppliers, the firm can re-endorse it to its banker or to a messenger for collection only, and the banker can in turn endorse it to a messenger for collection only. Thus in all, three endorsements are permission in such cases, provided that out of three, one is to the payee's banker and one is to a messenger for collection only.

Note : Cheques drawn directly on the Bank without intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.

- (3) In case of permissible endorsement of a bill to a bank for collection, it is not necessary to insist on having a separate acquittance from the collecting Bank when the claimant himself has given a legally valid acquittance, duly stamped wherever required. In case it is not done, the Bank will give an acquittance, duly stamped if required in lieu of claimants acquittance.
- (4) In case where endorsements on bill are not permissible it is necessary to insist on having an acquittance from the collecting Bank in addition to the acquittance duly stamped from the claimant also.

IV – OTHER MODES OF PAYMENT

Rule 114 : **Letter of Credit :** (1) Where under the provisions of these Rules or under any special order of the Government, a letter of credit is issued in favour of a Drawing and Disbursing Officer, such letter of credit shall specify the maximum amount upto which the officer credited shall have authority to draw on the particular treasury/Bank on which the letter of credit has been issued.

- (2) A drawing and Disbursing Officer in whose favour a letter of credit has been issued, is not permitted to draw the whole amount and place it in a separate drawing account at the treasury or the Bank or in a private account.
- (3) At places where the cash business of the treasury is conducted by the Bank, any letter of credit issued on the treasury shall also be communicated to the Bank. If the Drawing and Disbursing Officer in whose favour a letter of credit has been issued requires funds both at the headquarters and at a sub-treasury, the treasury officer shall provide the funds at the sub-treasury advising the Bank of the amount to be placed at the credit of the Drawing and Disbursing Officer at the headquarter.

Note : Cheques issued against letter of credit shall be encashed at the Bank direct without the intervention of the Sub-Treasury Officer.

Rule 115 : **Lapse of Letter of Credit :** A letter of credit shall lapse at the close of financial year in which it is issued.

Rule 116: **Payments to Private parties Grants-in-aid, etc.:** (1) All payments to private parties which are in the nature of Grants-in-Aid, subsidies, scholarship, study loans, purchases, service rendered, etc., outside Rajasthan shall be made by the Drawing and Disbursing Officers by means of bank drafts. Such bank drafts shall be crossed and made payable to the Accounts Payee's only.

- (2) Bank charges, if any, for preparation of Bank Drafts to be sent to the private parties mentioned in clause (1) above outside Rajasthan shall be borne by them. Accordingly the Drawing and Disbursing Officer shall obtain Bank drafts from the bank for the amount payable less the amount of Bank charges.
- (3) The above provision would not apply in cases of refunds of revenue. Payment in case of refunds of revenue shall be made by Bank Drafts without deducting bank charges thereon. Such Bank charges shall be borne by the Government.

V – VOUCHER FOR PAYMENT

Rule 117 : **Voucher for payment :** (1) A bill or cheque becomes a voucher when it is duly receipted and stamped "**Paid & Cancelled**".

- (2) Subject as hereinafter provided in this rule, a Government servant entrusted with the payment of money shall obtain for every payment he makes including repayment of sums previously lodged with the Government a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher shall bear or have attached to it, an acknowledgement of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgement shall be taken at the time of payment.
- (3) As adjustment bills for "**NIL**" amount involve no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such Bills.
- (4) A single receipt, stamped where necessary given by payee in acknowledgement of several payments or lump sum payment, either in cash or by cheques, made to him on one occasion, shall constitute a valid acquittance and the Drawing and Disbursing Officers, in such cases, shall give cross references on all vouchers to which the receipt relates.

Rule 118 : **Pay Order :** Every voucher shall bear a pay order signed or initialed by the Drawing and Disbursing Officer specifying the amount both in words and figures.

Rule 119 : **Paid Vouchers:** All paid vouchers shall be stamped 'Paid' or so 'Cancelled' that they cannot be used second time. Stamps affixed to vouchers shall also be cancelled so that they may not be used again.

Rule 120: **Retention of Vouchers :** Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are audited and destroyed under the orders of competent authority as provided in the rules.

Rule 121 : **Submission of vouchers to the Accountant General :** (1) Unless in any case the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Rs. 1,000/- shall be submitted to the Accountant General.

- (2) In case of detailed bill all payee's receipts and sub-vouchers shall be retained by Drawing and Disbursing Officer in their own office to be made available to the local audit parties of the Accountant General as and when required by them.

Rule 122 : **Cancellation of Sub-Vouchers :** All sub-vouchers to bills shall be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Rule 123 : **Cancellation and destruction of sub-vouchers :** The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all Drawing and Disbursing and Controlling Officers in the matter of cancellation and destruction of sub-vouchers :-

- (i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years;
- (ii) Every sub-voucher which is not forwarded either to the Accountant General or to a Controlling Officer along with bills but is recorded in the office to which the expenditure relates, shall be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the Drawing and Disbursing Officer. The cancellation shall be made at the time when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation shall be made immediately the payment is made and entered in the Contingent Register.
- (iii) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the Controlling Officer the Drawing and Disbursing Officer shall certify in the bill that sub-vouchers other than those attached to the bill have been cancelled under these rules.

VI – Recoveries of Overpayments

Rule 124 : **Overpayments :** Subject to such special orders as the Government may issue in any individual case, the responsibility for the overpayments shall rest primarily with the drawer of a bill, and it is only in the Controlling Officer or of the Treasury Officer that the question of recovery from either of them may be considered.

CHAPTER – VII

I – Establishment

Rule 125 : **Alterations of Establishment :** All proposals for additions for additions to establishment whether permanent or temporary, or for any increase in the emoluments of existing posts, shall be scrutinised with the greatest care by Heads of Departments and other authorities concerned. In submitting such proposals, the instructions contained in the following rules shall be carefully observed.

Rule 126 : **Procedure for submission of proposals for new Establishment, etc. :** (1) When the entertainment of a new establishment or a change, temporary or permanent, or revision of existing establishment is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them, shall be submitted to the competent authority.

- (2) The letter referred to in sub-para (1), shall set out -
 - (i) The present cost, either of the sections affected, or of the total establishment as the circumstances of the case indicate to be necessary;
 - (ii) Details of the pay of the post or posts and the number of posts which it is proposed to add or modify; and
 - (iii) As accurate an estimate as possible of the extra cost involved including the expenditure on allowances, whether fixed or variable, and how the expenditure is proposed to be met, whether it can be met within grant or appropriation of the year or by reappropriation.
 - (iv) Expenditure in respect of any claims to pension and/or gratuity, that may arise in consequence of the proposals with reference to Pension Rules.
- (3) The cost of existing or proposed establishment shall be worked out on the basis of following formula:

$$\text{Average} = \frac{\text{Minimum of the time scale} + \text{Maximum of the time scale}}{2}$$

- (4) The time scale, minimum rates of pay, increments, etc., shall also be mentioned in the proposals.

Rule 127 : **Adjustment in Appointments :** In the case of non-gazetted establishments, divided into separate units or cadres carrying different scales of pay, an authority competent to make appointments in that establishment on both the units or cadres may make excess appointments in a lower unit or cadre of the same service against an equal or greater number of vacancies left unfilled in the same unit or cadre of the same service.

II – TRANSFER OF CHARGE

Rule 128 : **Transfer of Head of Office/Drawing and Disbursing Officer :** (1) A report of transfer of Government servant who is Head of Office/Drawing and Disbursing Officer, duly made and signed both by the relieved and relieving Government servant shall be sent on the same day to the Treasury Officer, bank and the Head of the Department or other Controlling authorities.

Transfer of Collector/Treasury Officer : (2) The report of transfer of charge of the Collector and the Treasury Officer shall be made in Form G.A. 43 and sent to the Accountant General, Rajasthan and Bank/Sub-Treasuries and to the Controlling authorities.

Transfer of other Gazetted Government servant: (3) The report of transfer of charge of other Gazetted Government servants who is not Head of Office/Drawing and Disbursing officer shall be made in Form G.A.43 –A and sent to the Head of the Department only.

Charge Reports to be Countersigned : (4) The charge reports shall be sent duly countersigned by higher authority in the following cases:-

- (i) When a Gazetted Government assumes charge of a newly created or vacant post or relinquishes charge of a post which has been abolished;
- (ii) Where charge is handed over or taken over to/from a Non-Gazetted Government servant;
- (iii) Where a Government servant vacates a post for a short period and no formal appointments or officiating arrangements are made in his place; and
- (iv) Where the Government servant proceeds on casual leave without formal handing over charge, which is converted

Note : In the above cases, report of transfer charge need not be signed both by the relieving and relieved Government servant simultaneously.

Charge Report necessary when nominated for Training : (5) A Gazetted Government servant nominated for training shall be required to his post and send charge report even if no officiating arrangement is made in his place. Such a Government servant should intimate to the Head of Office through the Training Institute. The date and hour of reporting for training and on relieve of the completion of training.

Charge report by Govt. servants sent on deputation to Foreign service : (6) A Government servant transferred on deputation to foreign service shall also endorse copies of handing over/taking over charge to Director of Pension Department, Rajasthan.

Note: The appointing authority shall, while issuing orders of deputation of Government servant, endorsed copies of such orders to Director of Pension Department, Rajasthan for properly watching the recoveries towards pension contribution.

Rule 129 : Transfer of charge involving assumption of responsibility for Cash, Stores, etc. : In cases in which the Transfer of charge involves assumption of responsibility of cash, stores etc., the following instructions shall be observed :-

- (i) The cash book or imprest account shall be closed on the date of transfer and a note recorded in it over the signatures of both the relieved and the relieving Government servant, showing the cash and imprest balances, and the number of used cheque if any, made over and received by them respectively.
- (ii) The relieving Government servant reporting in Form G.A. 44 that the transfer has been completed shall bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weight and measure certain selected articles, in order to test the accuracy of the returns. He should also describe the state of the account records.
- (iii) **Transfer of Charge in emergency :** In the case of any sudden casualty occurring of any emergent necessity arising for an officer to quit his charge, the next senior officer of the department present will take charge. When the person who takes charge is not a Gazetted officer he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

Rule 130: Charge reports to Contain : The charge reports shall contain the name of the relieving and relieved Government servant in Block letters below their signatures. The purpose for transfer of charge like transfer, leave retirement, etc., shall also be indicated in the reports.

III – DATE OF BIRTH

Rule 131 : (1) Every person newly appointed to a service or a post under Government shall at the time of the appointment declare the date of his birth by the Christian era with as far as possible confirmatory documentary evidence such as a matriculation certificate, municipal birth certificate and so on. If the exact date is not known, an approximate date may be given.

- (2) The actual date or the assumed date determined under sub-clause (1) or rule 132 of these rules shall be recorded in the history of service, service book, or any other record that may be kept in respect of the Government servant's service under Government and once recorded, it cannot be altered, except in the case of a clerical error, without the previous orders of the Government.

Note : Heads of Departments, are authorised to exercise this power of alteration in case of clerical error in respect of Non-gazetted Government servants under their control.

Rule 132: Treatment of Date of Birth: (1) If a Government servant is unable to state his exact date of birth but can state the year, and month of birth, the 1st July or the 16th of the month, respectively may be treated as the date of his birth.

- (2) If he is only able to state his approximate age his date of birth may be assumed to be the corresponding date after deducting the number of years representing his age from his date of appointment.
- (3) When a person who first entered Military employ in subsequently employed in a civil department, the date of birth for the purpose of the civil employment shall be the date stated by him at the time of attestation or if at the time of attestation he stated only his age, the date of birth shall be deducted according to sub-rule (2) of this rule.

IV – LEAVE, APPLICATION AND ACCOUNT

Rule 133 : (1) Subject to any special rules or orders issued by the Competent Authority, all applications for leave (regular leave only) shall be submitted to the sanctioning authority concerned in Form GA 45.

- (2) Leave Accounts shall be maintained by Head of Office in Form G.A. 46 in Service Books.
- (3) The Gazetted Government servant authorised by Head of Office shall attest entries of leave account of all Government servant and also keep them in their custody. The leave account of Gazetted Government servant shall be attested by Head of Office and shall keep them in his custody.

V – SERVICE BOOK/SERVICE ROLLS

Rule 134 : Maintenance of Service Book/Rolls : ¹(1) The service books/service rolls of all Government servants shall be maintained by the Head of Office in Form GA. 36 and Form GA.37. The service book of Head of Office shall be maintained in the Office of Regional Office and the service book of Regional Officer shall be maintained in the Office of Head of Department. The service book of Head of Department shall be maintained in Administrative Department and the service books of All India Service Officers shall be maintained in Department of Personnel (A-1).]

.....
1. Substituted vide Circular No. 25/96 dated 31.7.1996.

- (2) The Regional Officer/Head of Department or Head of the Office shall see that entries are duly made and attested and that the book contains no erasure or overwriting, all corrections being neatly made and properly attested.
- (3) A Register of Service Book/Rolls shall be maintained in Form GA.190.

Rule 135 : Attestation of entries of Service Books/Service Rolls :(1) The Head of Office may delegate powers to subordinate Gazetted Government servant to attest entries in service books/service rolls of all Government servants and authorise to keep these documents in their custody provided that the Head of the office remains responsible for the proper maintenance of and attestation of entries in service books/service rolls and for their custody. The Head of the office shall scrutinise atleast 10% of these documents every year and initial the same in token of having done so.

- (2) The entries in service books/service rolls of the sub-ordinate Gazetted Government servant so authorised shall be attested by the Head of office who will be responsible for their custody.

Rule 136 : Verification of Services : By 30th June of each year the service books shall be taken up for verification by the Head of Office/Drawing and Disbursing Officer who, after satisfying himself that the services of the Government Servants concerned are correctly recorded in each service book, shall record in it a certificate in the following form over his signature:

"Service verified upto (date) from (the record from which the verification is made)."

- (2) The verification of service referred to above shall be in respect of all service qualifying for pension whether permanent, provisional temporary or officiating.
- (3) The Drawing and Disbursing Officer shall attach to the salary bills for the month of June every year a certificate to the effect that annual verification of service with local records in respect of all the incumbents (whose pay is drawn in the bills) has been completed. In the absence of this certificate the bill will not be passed for payment at treasury.
- (4) The Drawing and Disbursing Officer in recording the annual certificate of verification shall, in the case of any portion of service that cannot be verified from office records, distinctly state that for the expected period (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

Rule 137 : Service verification entries to be recorded before transferring service book/ service rolls:- When a Government servant is transferred from one office to another, the Drawing and Disbursing Officer under whom he was originally employed shall record in the service book under his signature the result of the verification of service, with reference to salary bills and acquittance rolls in respect of that period during which the Government servant was employed under him, before forwarding the service book to the office where the services are transferred.

Rule 138 : Service verification of Government Servants on Deputation to Foreign Service : When a Government servant is transferred on deputation to foreign service, the parent department shall promptly send his service book to the Director of Pension Department, Rajasthan on receipt of his requisition. On reversion of Government servant from the foreign service to his parent department, the service book shall be returned by Director of Pension Department to the parent department after recording details of his deputation like date of relief, date of joining the foreign service, date of reversion, etc., under intimation to foreign employer and the Government servant concerned.

Rule 139 : Duplicate Service Books/Service Rolls : A duplicate service book/rolls should be given to the Government servant for his record and reference.

CHAPTER – VII

I – PERSONAL CLAIMS OF GOVERNMENT SERVANTS

I – GENERAL RULES

- Rule 140 :** **Due date for payment of Monthly Salary :** (1) Bills for monthly pay and fixed allowances of Government servants may be signed and presented for payment five days before the last working day of the month by the labour of which such pay and allowances are earned, and shall be due for payment on the first working day of the following month.
- (2) For the purpose of this rule "**Working day**" shall be deemed to be a day on which the office in which the payment is to be made and the treasury or, in the case of banking treasury, the bank/treasury are both open for transacting their respective ordinary business so that withdrawal of moneys and payments thereof become practicable on the same day.
- Rule 141:** The monthly bills for pay and allowances of all Government servants posted at localities remote from the station of the Drawing and Disbursing Officers, to whom remittance of the monthly salaries even by the quickest possible means cannot reach within a reasonable time, say, the first seven working days of the next month and also such bills in respect of Government servants who are on tour and payment to whom has to be made at the station where they are on tour, may be presented at the Treasuries not earlier than the 15th of the month to which the salaries and allowances relate and also encashed before the end of the month to enable the Drawing and Disbursing Officers to arrange for the remittance so as to reach the claimants within the first seven working days of the next month.
- Rule 142 :** **Separate Bills for part of a Month and Payment :** In the following cases separate bills may be presented for pay and allowances due for part of a month, and these bills may be paid before the end of the month:
- (a) When a Government servant proceeds out of India on deputation or on leave or on vacation;
 - (b) When a Government servant is transferred;
 - (i) from one audit circle to another audit circle;
 - (ii) to another State on deputation; and
 - (iii) to foreign service/local funds.
 - (c) When a Government servant finally quits the service of the Government due to termination, resignation, retirement, etc.
- Rule 143 :** **Payments on the last Working Day of Month :** (1) If the first three days of a month are public holidays on which pay allowances and pensions are not paid at the treasury, the Government may, if thinks fit, direct the payment on the last working day before holidays.
- (2) The Government may in special cases relax the provisions of this rule.
- Rule 144 :** **First Payment of Pay, Allowances, etc. :** (1) When the name of a Government servant appears for the first time in an establishment due to not holding any post previously or is re-employed after resignation or forfeiture of past services, the bill shall be supported by:
- (i) Last pay certificate, and

- (ii) A certificate by the Drawing and Disbursing Officer that Medical Certificate of fitness has been obtained.
- (2) Where the pay and allowances of the newly appointed Government servant, who, under any rule or order has been exempted to produce the Medical Certificate of health, are drawn for the first time a certificate to this effect shall be furnished in the first pay bill.
- (3) If a pensioner is re-employed, the fact shall be stated in the bill.

II – LAST PAY CERTIFICATE

Rule 145 : **Last Pay Certificate on Transfer :** When a Government servant is transferred from one place to another either within the State or outside the State and his pay and allowance are drawn from another treasury/office, he will obtain a Last Pay Certificate from the Drawing and Disbursing Officer in Form G.A. 62 to enable him to draw on the new treasury/office.

Rule 146 : **Last Pay Certificate to Contain :** (1) The last pay certificate provides for details of the amount of the pay and allowances drawn, period upto which drawn, date and timings of handing over the charge, joining time allowed, deduction on account of rest, etc., details of all insurance policies and Provident Fund with the account number, amount of premium and contribution, income tax recovered, details of all kind of loans and advances and other recoveries, if any.

- (2) The Officer preparing Last Pay Certificate is responsible for the corrections of all the above details, particularly recoveries like over-payments, recovery held due to losses, etc., attachment of pay as per Court order which he may have received before issuing the certificate.
- (3) In the case of House Building and Motor Conveyance advances, account number allotted to Government servant by the treasury, balances and amount of installment shall be mentioned for recovery by the next Drawing and Disbursing Officer.
- (4) Last Pay Certificate shall particularly mention any advance/balance outstanding against Government servant at the time of transfer in respect of stores and office expenses given out of Permanent advance, etc., unspent balances of advances drawn on Advance bill, Imprest and Temporary advances in case of Public Works Departments and Forest Departments. In case of imprest and temporary advances outstanding on account of payment disallowed and/or account of which has not been settled adjusted inspite of notices given to the concerned Government servant, the amount shall be mentioned in Last Pay Certificate for making recovery at the new place of his postings.

Rule 147 : **Preparation of Last Pay Certificate :** The Drawing and Disbursing Officer shall prepare Last Pay Certificate in quadruplicate on transfer of Government servant, the first copy shall be sent to the office where he is transferred, second copy shall be endorsed to Deputy Director/Assistant Director, State Insurance and Provident Fund of the District to enable him to transfer file pertaining to State Insurance/General Provident Fund of the Government servant to the concerned Deputy Director/Assistant Director of the District where he is transferred, third copy endorsed to the Government servant and the fourth copy shall be retained for his record.

Maximum time for issue of Last Pay Certificate : The Last Pay Certificate shall be issued normally within four days of the receipt of the charge report and in any case within a maximum period of ten days. In case the Certificate is not received by the Government servant within the said period, the Government servant shall report the matter to the Head of Department.

Rule 148 : **Payment in absence of Last Pay Certificate :** The head of Office may authorise payment of pay and allowances to a Government servant who has not received Last Pay Certificate, for a period of three months in the first instance on the basis of a statement given by Government

servant indicating details of pay and allowances last drawn, all kind of recoveries and net amount payable. In exceptional cases he may extend this facility for a further period of three months after recording reasons.

Rule 149: **Payment of Pay/Leave Salary for old post at new place of transfer :** In case of transfer the pay/leave salary due in respect of the old post, which has not been drawn at the time of transfer, may be drawn at the next place.

III – BILLS OF GOVERNMENT SERVANTS AND OTHER INSTRUCTIONS

Rule 150: **Preparation of Bill :** (1) Bills for pay, fixed allowances (permanent T.A., House Rent, Conveyance allowance, etc.) and leave salary shall be prepared separately for permanent and temporary establishments and All India Service Officers in Form G.A. 76 except as provided otherwise, the name of every substantive and officiating or temporary Government servants shall be shown against each post, and against each temporary post shall be noted the sanction thereof alongwith the period for which the post is sanctioned.

The rate of pay claimed shall be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated against the names of the Government servant in the body of the bill.

- (2) In case the salary bills are prepared on a computer, the computerised statements showing amount of pay, etc., deductions alongwith relevant schedules and net amounts payable shall take the place of the inner part of the form.
- (3) The various sections comprising the establishment shall be shown separately, the description of each section; as well as the sanctioned number of posts included therein be prominently written in red ink at the top.
- (4) The Drawing and Disbursing Officer shall ensure the receipt of sanction to the posts in time. In case where valid sanction exists but he does not mention it in the bill, he must certify on the bill that proper sanction has been received from the Competent authority.
- (5) An Establishment Register to record details of pay and allowances paid to a Government servant shall be kept in Form G.A. 74.

Note : The claim for house rent allowance shall be supported by certificates in Forms G.A. 84 and 85.

Rule 151 : **Drawl of leave salary not sanctioned :** If for any reasons, the leave salary admissible to a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty shall be entered in the money column of the form which is intended to show leave salary, the amount being left unpaid and treated as held over pending the fixation of the amount of the leave salary.

Rule 152 : **Pay during wilful Absence or on Extra-ordinary Leave :** If a Government servant is wilfully absent from duty or proceeds on extra-ordinary leave from a date subsequent to the date on which bill of pay and allowances of a particular month in respect of Government servants is sent to the treasury, the Drawing and Disbursing Officer shall ensure that no payment of pay and allowances for the whole month is made to such a Government servant. The proportionate amount of pay and allowances for the period of such absence or extra-ordinary leave so left undisbursed shall be dealt with under Rule 193.

Rule 153 : **Entries in Money column of the Bill :** The entries in all the money columns of the bill shall be totaled separately under each section and the totals written in red ink. The totals shall be checked by some responsible person other than the clerk preparing the bill who will sign/initial entries in token of his check.

Rule 154 : **Absentee Statement :** The monthly salary bill shall be supported by an absentee statement in Form G.A. 90 if any Government servant was absent during the month either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

Note : Whenever an absentee statement accompany a salary bill, printed certificate not required on the salary bill should be struck out.

Rule 155 : **Increment Certificate :** (1) Periodical increment certificate in Form G.A. 92 shall be appended to the salary bill whenever increments are drawn by Government servants. Either of the certificate printed on the periodical increment certificate shall be retained while granting increments after deducting period of suspension for misconduct, etc., and absence on leave without pay or otherwise.

(2) Necessary entries shall be made in Register of Increments in Form G.A. 93.

Rule 156 : **Honorarium of Overtime :** Subject to any general or special orders issued by the Government in this behalf, every bill in which honorarium for overtime are claimed shall contain a certificate of the Head of Office to the following effect:

Certified that :

- (a) The men for whom honorarium for overtime is claimed in this bill have actually earned by working overtime;
 - (b) The periods for which honorarium for over time is claimed in this bill has been checked with the initial records and found correct;
 - (c) The honorarium for overtime is claimed at the rates sanctioned by competent authority; and
 - (d) The honorarium for overtime has been taken into account in calculating the income tax due from the Government servants noted in this Bill.
- (2) In cases in which over time is paid out of fees recovered from private parties and credited in the Public Account, Drawing and Disbursing Officer shall certify on the bill that the prescribed fees have been realised and credited into the treasury.

II – DEDUCTIONS FROM BILLS

Rule 157 : **Deduction from Bills :** It will be duty of Drawing and Disbursing Officer to make various deductions regularly from salary bills, on account of income tax, house rent/furniture/garden rent, motor garrage, loans and advances, court attachment, dues of co-operative societies, overpayments, recovery due for losses insurance, provident funds, etc., the particulars of such deductions shall be given in the respective schedules to be appended to salary bills.

Rule 158 : **Income Tax :** (1) Deductions from salary bills on account of Income-tax shall be made strictly in accordance with the relevant provisions of Income-tax Act, 1961 (Act 43 of 1961), as modified from time to time and the rules and orders issued thereunder and a Schedule in Form G.A..... appended to salary bills.

- (2) A statement of income tax deductions shall be enclosed with the salary bill for the month of February each year in form G.A. 83.

Rule 159: **Certificate of Deductions of Income Tax :** The Drawing and Disbursing Officer, as required under Section 203 of the Income Tax Act, 1961 shall grant a certificate of deductions of Income Tax at source to the person from whose salary or pension is deducted in the form No. 16 (Form G.A. 82-A) appended to the Income Tax Rules, 1962 in accordance with the conditions prescribed therein. The certificate shall be given annually or earlier of the time of transfer or termination of services etc.

Rule 160 : **House Rent/Furniture/Garden Rent :** (i) The Executive Engineer, P.W.D. (B&R) or any other authority incharge of Government residential buildings shall intimate the particulars of accommodation allotted or occupied by a Government servant in Form G.A. 86-A to the concerned Drawing and Disbursing Officer, who draws his salary bill.

- (ii) On receipt of the information from the Public Works Department (B&R) or any other authority referred to in sub-rule (1) (i) above, the Drawing and Disbursing Officer who draws the salary bill of the Government servant shall recover the rent on the basis of percentage of emoluments or otherwise in accordance with the provisions contained in Rajasthan Civil Services (Determination of Rent & Recovery) Rules as amended from time to time.

For this purpose Drawing and Disbursing Officer shall prepare a consolidated schedule of House/Furniture/Garden Rent recoveries in Form G.A.86 in triplicate, one copy of the recovery schedule shall be attached to the salary bill sent to the Treasury, second copy shall be sent to the concerned Executive Engineer, P.W.D. or any other concerned authority after encashment of the salary bill not later than 7th of a month following the month to which salary relates. The third copy shall be retained with the office copy of the salary bill for record in his office.

- (iii) In the case of Drawing and Disbursing Officers presenting their salary bills at Jaipur (Collectorate, Secretariat and Assembly), Ajmer, Kota, Bundi, Jodhpur, Bikaner and Udaipur Treasuries they will enclose rent recovery schedule in Form No.G.A. 86 in duplicate with the salary bills. One copy of the schedule will be detached at treasury after the receipt of vouchers from the Bank with the daily account of the Bank. The concerned Treasury Officers would arrange to deliver the detached schedule to the clerk of the Public Works Department authorised for this purpose as and when he visits the treasury to collect the schedules.
- (iv) The Drawing and Disbursing Officer shall make recoveries without entertaining objections from Government servants on account of demand for rent made by P.W.D.
- (v) The Executive Engineer or any other authority concerned shall, on receipt of the copy of the recovery schedule from the concerned Drawing and Disbursing Officer, check it to ensure that the amount of rent recovered from the salary bill on the basis of emoluments is correct before posting the amount of the recovery in the individual ledger account of the concerned Government servant. The work of posting of recoveries shall be completed in the month in which the recovery statement is received.
- (vi) It shall be the duty of the Executive Engineer or any other authority concerned to ensure that total amount of recoveries made on account of house/furniture/garden rent pertaining to a particular month posted in individual ledgers agrees with the total credits afforded to receipt head in the Treasury accounts, and for this purpose he shall obtain a certificate of verification from the concerned Treasury. In case of difference between the figures of credits booked by the Treasury and those posted by him, he shall take up the matter with Treasury for reconciliation of the differences.

Rule 161: **Short Term Advances:** The Drawing and Disbursing officer shall ensure recoveries of all kinds short terms advances paid to the Government servant like Food Grain, Festival, Cycle, etc., and other advances like advance on tour/transfer, leave salary advance, advances for deputation to training, etc.

Rule 162: **Attachment of Pay and Allowances for Debt:** (1) When the pay of a Government Servant is attached by any order of a Court of law, it is the duty of the Head of Office/Drawing and Disbursing Officer to see that the proper deduction is made in satisfaction of such order from the salary or leave salary payable within or outside India of the Government servant concerned.

(2) The extent to which the salary of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of Section 60 of the Code of Civil Procedure, 1908.

(3) The following property is liable to attachment in execution of a decree :- Salary to the extent of the first four hundred rupees and two thirds of the remainder in execution of any decree other than decree for maintenance.

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

(4) Salary would mean total monthly emoluments excluding allowances declared exempt even though the same may be drawn in parts.

(5) **Allowances Exempted :** The following allowances payable to a Government servant have been declared to be exempted from attachment by order of a Court:-

- (i) All kinds of travelling allowances;
- (ii) All kinds of conveyance allowances;
- (iii) All allowances granted for meeting the cost of (a) uniforms, and (b) rations;
- (iv) Allowances granted as compensation for higher cost of living on localities considered by the Government to be expensive localities, including hill stations;
- (v) All house rent allowances;
- (vi) All allowances granted to provide relief against the increased cost of living; and
- (vii) All amounts paid by way of reimbursement of medical expenses.

Note : Recovery on account of Court attachment shall not be made out of subsistence allowance paid to the Government servant.

(6) Recoveries made shall be watched through the Register of Special Recoveries in Form G.A. 61 and detailed in schedule in Form G.A. 88.

(7) The Court order of attachments is a judicial order and it is not proper to carry on correspondence with the court in regard to the validity of the order.

The Drawing and Disbursing Officer/Government servants are, therefore, prohibited to enter into correspondence with the courts, a proper course for a Government servant who wishes to object to the attachment is to do so by making formal application to the court. However, the cases falling under the purview of order xxi Rule 48 C. P. C. (5 of 1908), where the attachable portion

of the salary or allowances of a Government servant portion of the salary is already being withheld and remitted to a court in pursuance of previous and unsatisfied order of an attachment, the Drawing and Disbursing Officer shall return the subsequent order to the court with a full statement of all particulars of the existing attachment.

- (8) The notices of the order of attaching the salary of all Government servants shall be sent to the Head of office of the office in which the officer is posted in case the Government servant is transferred to another office.

Rule 163: Action on receipt of subsequent order : (1) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the drawing and Disbursing Officer so long as the total amounts recoverable with reference to the attachment orders is within the maximum limits prescribed in rule 162.

- (2) If a new attachment order has the result of increasing the amount beyond the maximum limits prescribed, the Drawing and Disbursing Officer shall return the attachment order to the court concerned with a statement showing :-

- (i) particulars of the existing attachment,
- (ii) particulars of the amount withheld and paid into the court concerned upto date, and
- (iii) amount remaining uncovered.

- (3) **Formula for Calculation of Attachable Amount :** In accordance with the above provisions, the maximum amount attachable by a Civil court is to be calculated thus if the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (vide Rule 162) and, if the Government servant is under suspension, any subsistence allowance made to him, are represented by Y, the net amount attachable, if any, is $\frac{X - Y - 400}{3}$.

Rule 164: Recoveries from Non-Attachable portion : Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant, and dues of Co-operative Societies and debts due to Government shall be made from the non-attachable portion of the Government servant's salary.

Without prejudice to the appropriate provisions of the law as contained in Rule 48 of order XXI in the First Schedule to the Civil Procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939), the procedure to be followed by Drawing and Disbursing Officers in making recoveries from salary of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules :-

- (1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a salary bill, but only the net amount after deducting the amount recoverable under the attachment order shall be paid to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without any delay to the Court concerned.
- (2) In cases in which a Government servant does not sign the acquittance roll and intentionally allows his pay to remain unpaid in order to evade payment on account of an attachment order issued by a court of law, the Drawing and Disbursing Officer may draw the salary in satisfaction of the attachment order, subject to the prescribed restrictions and remit the amount to the court concerned.

- (3) The amount drawn under sub-rule (2) above shall be treated in the accounts in the same way as leave salary or salary drawn by the Government servant concerned, the particulars of the attachment order being cited in the salary bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipt for the amounts shall be pasted with the register or filed with such other suitable record as may be kept by the Drawing and Disbursing Officer.

Note : The cost if any, of remittance to a Court or money realised under attachment order shall be deducted from the amount realised and the next amount remitted to the Court.

V – OTHER DEDUCTIONS

Rule 165 : The following deductions shall be made in accordance with the instructions given below :-

State Insurance Premium/Loan : (1) (i) That the schedule of deductions in the form prescribed by the State Insurance & P.F. Department shall contain policy number and name of the Government servant correctly against the Government Servant concern.

- (ii) In case of salary being paid for the first time, First deduction form duly filled and subsequent Declaration Form in case of change of slab of Premium due to increased pay, etc. shall be attached with the salary bill for the month of March, paid in April.

Provident Fund Contribution/Loan: (2) (i) Application form given by the Government servant shall be attached with the first salary bill when the deductions are being made for the first time. Account number and name shall be mentioned in the schedule of deductions correctly against a Government servant.

- (ii) Separate schedule in Form G.A. 77-78 of deductions shall be prepared for each scheme like General Provident Fund, all India Service Officers, P.W.D.(B&R), Work Charged Contributory Provident Fund, Ex-Jodhpur State Government Servants Contributory Provident Fund, etc.

Note : The Drawing and Disbursing Officer shall once in a year, verify the correctness of insurance policy number and Provident Fund Account number and amount of policy/contribution and ensure correct recording of entries in the respective schedules.

Long Term Advances – house Building and Motor Conveyance Advances: (3) (i) The Account of House Building and Motor Conveyances (other than camel and cycle) advances sanctioned to the Government servant shall be maintained by the concerned Treasury Officer, in the manner given below. Copy of sanction for such advances shall be sent to them by the sanctioning authority.

- (ii) The Drawing and Disbursing Officer shall send bill for such advances in duplicate by making "**Original**" in one copy and "**Duplicate Not For Payment**" in second copy. The Treasury Officer shall return the Original bill for arranging payment to the concerned Government servant.
- (iii) The Drawing and Disbursing Officers of departments like Command Area Development, etc., who do not get their salary bills passed from the Treasury but draw amount by cheque shall also prepare bill in duplicate as above and get in passed from the concerned treasury.
- (iv) The Drawing and Disbursing Officer while making recoveries shall ensure mentioning of the correct account number allotted by the Treasury against Government servant in the schedule of deductions of such advances in Form G.A. 87.

- (v) The Drawing and Disbursing Officer who do not draw bills on treasury shall ensure recovery of advances by depositing the amount together with interest in the bank conducting treasury business by challan and send copy of receipted challan to concerned treasury maintaining account of advances.
- (vi) The amount of advance and interest recovered thereon shall be deposited in the accounts head "**7610-Loans & Advances to Government Servants** and **0049-Interest Receipts**" respectively.

Adjustments of Missing Credits of House Building Advances/Motor Conveyance Advance:(4)Missing credits on account of House Building Advances/Motor Conveyance Advance shall be settled in the Treasuries. The Concerned Treasury Officer shall on the basis of Deduction Certificate issued by the Drawing and Disbursing Officer under **Rule 177** credit the amount of missing recoveries to the accounts of the loans and debit the amount to the suspense head "**8658 suspense account Suspense Civil-H.B.A./M.C.A. Suspense**". A separate Register for such adjustments shall be maintained in the Treasury and appropriate transfer entry shall be made on the last working day of the month in the Treasury account

Recovery of Advance Hazard Fund:(5)(i)The contribution on account advance Hazard Fund Rules,1971 shall be recovered by the Drawing and Drawing Officer at the prescribed rate from the salary bill of the concerned Government for the month of March preceding by the 10th April of the Year. The contribution shall be calculated on the balance amount of House Building and Conveyance Advance (who opts to contribute towards the fund) outstanding on 31st March of the Year.

(ii) Upkeep of Accounts:- The detailed accounts shall be maintained in the office of the Director, Treasuries and Accounts, Rajasthan, Jaipur. The Treasury Officers would ensure that due recoveries have been made from the salary bill of the concerned Government servant and receipts on this account are properly accounted for to the fund.

(iii) Mode of Recovery: The Contribution shall be recovered from the monthly salary bill of a Government servant by the Drawing and Disbursing Officer and necessary schedule as prescribed by the Director of Treasuries and Accounts, Rajasthan, Jaipur shall be appended to the salary bill from which contribution to the fund is recovered.. The Drawing and Disbursing Officer shall ensure that Schedule of deductions contains correct account number as allotted by the Director of Treasuries and Accounts, Rajasthan reference of advances and the name of the Government servant.

- (6) **Food Grain Advance /Advance for Solar Cooker/Cycle/Camel advances:** the amount of advance and interest thereon shall be recovered through monthly salary bills. The Drawing and Disbursing officer shall attach to the salary bill a schedule prescribed for the purpose of recoveries.
- (7) **Pensioners Medical Relief:** The recovery of contribution on account of Rajasthan Pensioners Medical Relief Fund at the rate prescribed by the Government from time to time shall be made from the salary bills and shown in the prescribed schedule.

Rule 166 : Recovery of dues of Co-operative Societies: (1) Recovery from the salary of Government servant on account of dues of Co-operative Societies Act where such Act impose a statutory obligation on the Government to make such deductions, shall be made by the Drawing and Disbursing Officer.

(2) The following procedure shall be followed in this regard:

on receipt of list of Government servants who have executed agreements with the Society permitting monthly deductions being made from there salary for the dues of Co-operative

Societies, the Drawing and Disbursing Officer shall prepare a schedule in the Prescribed form in triplicate stating therein the reference to the list received from the Society concerned. The schedule shall be attached to the salary bill presented to the treasury.

- (3) The Treasury Officer on receipt of paid Voucher from the Bank will detach the schedule of recovery and send original copy to the Drawing and Disbursing Officer, the second copy to the Society concerned, and the third copy shall be kept with the paid salary bill.
- (4) The treasury Officer shall adjust the recovery and credit the amount to the Personal Deposit Account of the Society concerned to be opened under competent sanction in the treasury concerned.

Rule 167 : Recoveries from Subsistence Allowance : (1) **Compulsory Deductions :** Recovery of the following deductions which are compulsory shall be enforced from the subsistence allowances :-

- (i) Income Tax;
- (ii) House rent, furniture and garden rent; and
- (iii) Repayment of loans and advances;
- (2) **Optional Deductions :** Recovery of the following deductions which are optional shall not be made except with the written consent of the Government servant:-
 - (a) Premium due on State Life Insurance Policies;
 - (b) Amounts due to Co-operative Societies/Stores and Co-operative Credit Societies; and
 - (c) Refund of advances taken from General Provident Fund.
- (3) Deductions not to be made:
Deductions of the following nature shall not be made :-
 - (i) Subscription to a General Provident Fund;
 - (ii) Amounts due on Court Attachment; and
 - (iii) Recovery of loss to Government for which a Government servant is responsible.
- (4) As regards recovery of overpayments, the Head of Office shall, exercise discretion to decide, whether the recovery should be held wholly in abeyance during the period of suspension or it should be effected at full or at reduced rate, depending on the circumstances of each case. Such recovery should not ordinarily be made at a rate greater than one third of the gross amount of subsistence allowance and other allowances and other allowances admissible under rule 54 of Rajasthan Service Rule.

Rule 168 : **Recoveries of dues of Circuit Houses/Rajasthan House/Bikaner House, New Delhi :** On receipt of intimation from the manager, Circuit House, recoveries from the salary of Government servant on account of dues of Circuit Houses, etc. shall be made by the Drawing and Disbursing Officer giving full details of the dues in each case. In case the Drawing and Disbursing Officer does not make recovery, the Treasury Officer will not pass the bill of the Government servant, if such request for recovery is made by Special Secretary to Government, General Administrative Department unless recovery is made from the salary bill by the Drawing and Disbursing Officer.

Rule 169 : **Recoveries of rent of Evacuee Properties, Motor Garage, etc.:** In the case of Government dues like rents of evacuee properties, claims of Motor Garage Department, etc., the department concerned shall normally effect the recoveries of the dues in cash. If however, the amounts fall in arrears and the Government servants do not pay the dues regularly, a special request may be made to the Director of Treasuries and Accounts, Rajasthan to effect recoveries at source who will issue necessary instructions to the Treasury Officers to deduct the amount from salary bills of the Government servants concerned.

Note : For the purpose of rules 168 and 169 specific request to Director, Treasuries and Accounts, Rajasthan, to arrange recoveries through treasury shall be made only when the Government servants does not deposit the amount even after repeated notice.

Rule 170 : **Recovery of Interest for withholding unspent balances of advances :** In case where temporary advances are given to the Government servants for purposes of small stores or for meeting petty office expenses either out of permanent advance or out of amount drawn on Advance bill to meet specified objects of expenditure or in respect of advances of personal claims like T.A. medical charges, etc., it shall be the duty of Government servant to render accounts and deposit unspent balance promptly soon after the purpose is accomplished or within period prescribed if any.

If the accounts of such advances together with unspent balances, if any, is not given/paid within maximum period of four weeks or it is retained beyond period prescribed by the Government for advances drawn on Advance Bill in individual cases under rule 219 of these rules, the amount shall be recovered directly by the Cashier without making any reference to the Government servant from the salary of such Government servant together with interest @ 18% per annum thereon.

The provisions of this rule shall equally apply to imprest or Temporary advance given in Forest and Public Works Department for meeting current expenditure on works or for payment to labourers against passed bills. The amount of imprest kept without any utilisation on the object for which it was given and refunded in cash after being retained by a Government servant and the unpaid amount of imprest on closure of accounts and temporary advance not refunded within a period of four weeks or at the time of rendition of account of temporary advance shall also bear above rate of interest and the balance retained recovered from the salary in the manner provided above.

Rule 171 : **Audit Objections and Recoveries :** Every Drawing and Disbursing Officer shall attend promptly to all objections and orders of recoveries communicated to him by the Accountant General or Financial Adviser/Chief Accounts Officer/Sr.Accounts Officer/Accounts Officer posted in the Departments. Power to waive recoveries by C.A.O./Sr.A.O./A.O. have been given in the Delegation of financial powers.

Rule 172 : When the Accountant General or Financial Advisor/C.A.O./Sr.A.O./A.O. intimates in respect of disallowance or payment as unauthorised as pointed out in the audit/internal check report of the department. The Drawing and Disbursing Officer is bound not only to recover the amount disallowed without listening to any objection or protest from the Government servant but to refuse to pay it in future till the Accountant General or F.A./C.A.O./Sr.A.O./A.O. authorities the payments to be resumed.

- (2) If Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another Drawing and Disbursing Officer, the order of recovery shall be passed on to that Drawing and Disbursing Officer without delay.
- (3) A Drawing and Disbursing Officer shall not when recovery is ordered, enter into any correspondence with either the Accountant General or F.A./C.A.O./Sr.A.O./A.O. or the

Government servant concerned, it is his duty to promptly carry out the orders he has received, and to leave the person aggrieved to refer the case to the proper authority.

- (4) Representations and protests against recoveries ordered by the Accountant General or F.A./ C.A.O./Sr.A.O./A.O. may not ordinarily be considered by the Administrative authorities if submitted later than three months after the date of receipt of the intimation by the aggrieved Government servant. This provision does not absolve the Drawing and Disbursing Officer from the duty of enforcing immediately the recovery under this rule.
- (5) In case recoveries are not made by the Drawing and Disbursing Officer on the orders of F.A./ C.A.O./Sr.A.O./A.O. the C.A.O., Sr.A.O./A.O., shall have power to write to the Treasury Officer concerned to effect recovery and the Treasury officers shall be bound to make such recoveries.
- (6) When a Government servant is under suspension and is in receipt of subsistence grant, the recovery order in respect of any over payment caused to him in the past shall be issued by Accountant General or F.A./C.A.O./Sr.A.O./A.O. in consultation with authority competent to place the Government servant under suspension. The aforesaid Administrative authority will exercise discretion whether recovery should be held wholly in abeyance or it should be affected at full or at reduced rate depending on the circumstances of each such case.

Note : The power delegated in this rule shall be exercised by F.A./C.A.O. only in the departments. Where there is not post of F.A./C.A.O., these powers shall be exercised by Sr.A.O. and A.O., where there is no post of Senior A.O./A.O. these powers shall be exercised by A.A.O.

Rule 173: **Extent of Recoveries :** Recoveries shall not ordinarily be made at a rate exceeding one third of pay or subsistence allowance unless the Government servant affected has, in receiving or drawing the excess acted contrary to orders or without due justification.

Rule 174 : **Register of Recoveries :** A Register in Form G.A.60 shall be maintained by every Drawing and Disbursing Officer for recording all recoveries ordered as per rule 171 above. Separate columns shall be provided to show the name and office of the Government servant from whom the recovery is to be effected, the nature and amount of the over-payment and the method by which the over-payment has been adjusted.

Rule 175: **Waiving of recovery of Amount Disallowed:** Government may, for reasons to be recorded, waive the recovery of an amount disallowed by the Accountant General/C.A.O.. Sr.A.O./A.O. or otherwise found to have been overpaid to a Government servant, if :-

- (i) The amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it;
 - (ii) The enforcement of the recovery will, in the opinion of the competent authority, cause under hardship, or it will be impossible to effect the recovery; and
 - (iii) Where the overdrawal of the emoluments of the nature of the pay, as defined has been occasioned by delay in notifying reversion; and
- (2)(i) Recoveries should be waived on grounds of undue hardship or distress in genuine cases and not merely on ground that the over payment was made in good faith and that recovery would cause hardship.
- (ii) Sanctions to waive recovery shall be sent to the Accountant General.

Rule 176 : **Recoveries on account of disallowance – Procedure :**(1) Deductions on account of sums disallowed from pay, Travelling Allowance, Medical charges etc., by the Accountant General, or F.A./Chief Accounts Officer/Senior Accounts Officer/Accounts Officer as per rule 171 and 172 shall be made as per their instructions.

- (2) The recovery of a sum disallowed from a salary, travelling allowance, and medical reimbursement shall be made from next salary bill, travelling allowance bill and bill for medical reimbursement respectively. In cases, however, if the Government servant does not within a month present any Travelling allowance bill or medical charges will the sums disallowed shall be recovered in cash for from his next salary bill.

Rule 177 : Certificate of deductions to be Conclusive Proof : (1) The Drawing and Disbursing Officer shall invariable issue an annual certificate of all kinds of recoveries including insurance and provident fund made from the salary bill of a Government servant in Form G.A.55-A by 30th June every year. Such certificate of recoveries will be treated as conclusive proof of evidence of the amount having been paid to the Government by deductions from his salary bill.

On production of such a certificate the Government servants shall be absolved of liability for such amount recovered.

The authority concerned shall locate the missing credit, if any and complete the concerned account of the Government servant on the basis of such a certificate. It will not be necessary for the authority to take recourse to second verification of such recoveries from own record or from Treasury account or call further information from Government servant. It will also form the basis of issuing "No Dues Certificate" when demanded or where necessary for settlement of claims at the time of finally quitting the service or otherwise. In case of incorrect certificate issued, the matter shall be reported to the Government for taking action against Drawing and Disbursing Officer who has issued the certificate.

- (2) In case certificate as mentioned in clause (1) (i) not available for past years, missing credits of Insurance and General Provident Fund shall be adjusted on the basis of certificate in the prescribed form given by concerned Government servant duly certified by his present Drawing and Disbursing Officer stating therein that the Government servant was not on extra-ordinary leave/commuted leave or placed under suspension or on deputation to other State, Boards, Corporation or other autonomous bodies, etc., during the period mentioned by Government servant in part "A" of certificate as verified from his Service Book/Leave File/ Personal File. The certificate shall be taken as conclusive proof of the recoveries having been made towards Insurance Premium or General Provident Fund Contributions.
- ¹[(3) In case of Panchayat Samiti/Zila Parishad employees and State Government employees working in Local Self Government Institution from whose pay recoveries are made towards insurance premium/GPF and deposited by Challans/Cheques in Treasury, a certificate in the forms at Part – 'A' and 'C' respectively may be obtained from the concerned employee. Such certificate should be duly certified on the form at Part-B in the case of Panchayat Samiti/Zila Parishad employees by his present D.D.O./Secretary, Zila Parishad and in the case of an employee of the Local Self Government/Institutions in the Form at Part – D by his Drawing & Disbursing Officer.

CERTIFICATE PART – 'A'

(To be furnished by the Panchayat Samities/Zila Parishad employee only)

I.....S/o Shri..... employed in(Name of Office/Department) as..... (Designation) certify that the deductions towards State Insurance Premium/G.P.F. were made from my salary for the month/months detailed hereunder at the rate shown against each.

.....
1.Added vide Circular No. 4/95 dated 9.1.1995.

Insurance Policy No./G.P.F. Account No.....

Sl. No.	Month/Months	Rate of premium recovery against State Insurance	Rate of contribution towards G.P.F.
1	2	3	4

I further certify :-

- (1) that the rate(s) of premium/contributions as shown above is/are correct to the best of my knowledge and belief.
- (2) that in the event of the rate of recovery having not been mentioned above, the premium/contribution adjusted by the State Insurance & P.F. Department on the basis of the last recovery immediately preceding the month of gaps (missing credit) and onwards shall be acceptable to me. If at any time it is found that the rate of recovery was different, the recoveries shall be adjusted by the State Insurance & P.F. Department at the revised rate on production of conclusive proof by me.
- (3) that in case of any excess amount paid to me as a result of adjustment of recoveries as above, I undertake to refund the same to the State Insurance & P.F. Department.

Signature of the Govt. Servant

Part – B

On the basis of his Service Book/Personal File/Leave File it is certified that the above incumbent was not on extra ordinary leave/commuted leave/placed under suspension or on deputation to other State/Corporation/Board etc., during the period mentioned by him in Part – 'A'. Recoveries made towards State Insurance Premium/G.P.F. contribution from his salary have been deposited vide challan/cheque in Treasury.

Signature of the D.D.O./Secretary, Zila
Parishad with seal of Designation.

Part – C**CERTIFICATE**

(To be furnished by the State Government employees working in Local Self Government Institution)

I,S/o Shri employed in the State Government as(Designation) and working in.....
(Name of Institution) certify that the deductions towards State Insurance Premium/G.P.F. were made from my salary for the month/months detailed hereunder at the rate shown against each :

Policy No./G.P.F. A/c No.....

S. No.	Name of month/ months	Rate of premium recovery against State Insurance	Rate of contribution towards General Provident Fund	Total amount of the challan or cheque through which the amount was deposited	No. & date of the challan or cheque vide which the amount was deposited.
				Premium/ Contribution	Premium/ Contribution
1	2	3	4	5	6
				7	8

I further certify that in case of any excess amount paid to me as a result of adjustment of recoveries as above, I undertake to refund the same to the State Insurance & P.F.Department.

Signature of the State Government employee
working in Local Self Govt. Institution.

Part - D

(To be furnished by the Drawing & Disbursing Officer of the Local Self Government Institution for the State Government employees working in the Institution).

Certified that the deductions towards State Insurance Premium/GPF against Policy/Account No.....of Shri.....S/o Shri.....were made from the salary for the month/months and deposited vide challan or cheque No.....date..... as detailed under :-

S.No .	Policy/ G.P.F.No.	Name and Designation	Month	Amount of the premium contribution in favour of the employee	Total amount of challan on cheque	No. & date of the challan or cheque vide which the amount was deposited
1	2	3	4	5	6	7

Signature of the D.D.O. of Local Self
Govt.Institution concerned with seal
of Designation.

VI - PLACE OF PAYMENT OF PAY, LEAVE SALARY, VACATION PAY, ETC.

Rule 178 : Place of Payment - Pay and Allowances and/Leave Salary/Vacation Pay :

- (1) Save as hereinafter provided and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable only at the treasury of the district in which the claim arises.
- (2) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to individual Government servant or class of Government servants of drawing a part of their pay at place other than the district treasury of their head quarters.

Provided that in such of the cases where any Drawing and Disbursing Officer has jurisdiction over more than one District, pay, leave salary/vacation pay and allowances of the staff posted in other district under his jurisdiction shall be drawn for payment from treasury where the office of Drawing and Disbursing Officer is located.

- (3) **Payment of Salary through Saving Bank Account :** The monthly salary of all the ¹[Gazetted/Non Gazetted] Government Servant shall as far as possible be paid only through the Bank. Each ¹[Gazetted/Non Gazetted] Government servant shall open Bank Account with the State Bank of India/Bikaner and Jaipur or other scheduled banks ²[deleted] and intimate the Drawing and Disbursing Officer his account number

1. Substituted for [Gazetted] vide Circular No.1/96 dated 4.1.1996.

2. Deleted words [transacting cash business of the Government of Rajasthan] vide Circular No.20/2002 dated 11.11.2002.

in the Bank. The Drawing and Disbursing Officer while drawing the regular salary bill, shall prepare a covering list indicating net amount of salary payable alongwith name of the Government servant and Savings Bank Account Number. The bill so prepared shall be endorsed in favour of bank after getting passed from the treasury, the Bank shall on the basis of covering list credit the respective accounts with the net amount of salary indicated therein on the due date of Payment of salary.

Other claims of pay and allowances may also be endorsed for credit in the account as provided above, if the Government servant so desires. This procedure will avoid handing of cash in the office and will eliminate risk of misappropriation etc.

¹[In case the Accounts of the employees are opened in the banks other than transacting cash business of the Government of Rajasthan, the clearing/commission charges, if any, shall not be borne by the Government.]

Rule 179 : Payment to the Government Servant and Messenger : (1) Pay and allowances, (including T.A., Medical charges) leave salary/vacation pay shall be paid only upon the personal claims of the Government servant concerned, and to his personal receipt and not otherwise.

- (2) The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay any such person and in such a case, the Government accepts no responsibility in respect of money, cheque or draft, that may be handed over to the messenger.
- (3) In case a Government servant who is unable to present himself in person to receive payment, claim may be paid to banker or agent duly authorised by him to receive the money and give legal quittance. Provided that the banker or the Agent holds a legally valid power of attorney to act on his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent shall furnish the later with a legal quittance for the money claimed signed by himself, which will have to be surrendered to the Drawing and Disbursing officer with a letter of authority for the payment to be made.

The banker or the agent shall also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

Rule 180: Payment through Agent - Leave Salary/Vacation Pay : (1) A Government servant claiming leave salary, vacation pay shall either appear in person at the place of payment or furnish a life certificate, signed by a Gazetted Government servant or person specified in Rule 309 of Rajasthan Service Rules, 1951 (Volume-I, Part-B). If he draws his leave salary/vacation pay through an authorised agent/bank, the agent/bank furnish the life certificate aforesaid, or execute an indemnity bond to refund overpayment under the provisions of these rules.

- (2) Government servants may make arrangements with their agents to draw their leave salary, vacation pay etc., either granting them power of attorney to enable them to do so, or leaving their bills duly completed and signed in the agents custody for collection, the agents in their turn giving the Government a bond of indemnity as a security against any loss in the case of over payments.
- (3) A Register of Power of Attorney (Form T.R.113) shall be maintained by the Drawing and Disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of attorney has been granted shall be recorded therein.
- (4) The bond of indemnity which must be stamped, may be of the following form in the case of a firm or bank:- *"In consideration of our/their being permitted to draw the pay/leave salary of.....during his absence from.....we.....hereby engage in.....(here insert the name of bank) to refund the Government on demand any over payment that may be made to us/them as his agent/agent. It must be seen that the person signing the bond of indemnity has authorised to bind the firm or bank."*

1.Added vide Circular No.20/2002 dated 11.11.2002.

- Rule 181:** **Bond of Indemnity by Agent or Bank :** It will not be necessary for banks to execute separate bond for each individual, General Bond of indemnity shall be filed by the banks in the prescribed form under Rule 180 (4) above.
- Rule 182:** **Life Certificate not Necessary :** In the following cases life certificate will not be necessary :- (i) When the leave salary is claimed in the same bill at the duty pay for the period following that of leave salary; and
- (ii) When the leave salary is drawn after the report of resumption of duty on the expiry of leave.
- (2) When separate bills for leave salary/vacation pay etc., relating to different portions are presented and paid simultaneously it is not necessary to furnish separate life certificate for the different periods.
- Rule 183 :** **Payment of Lunatics – Pay and allowances, Pension, Gratuity, etc.:** Pay and allowances of a person who is certified by a Magistrate to be a lunatic shall be paid in accordance with detailed provisions given below:
- (1) On receipt of information that a Government servant has been certified to be a lunatic, the Head of Office, in which the Government servant before his being certified to be a lunatic was last employed shall on the basis of the orders issued by the Appointing Authority, indicating the person(s) to whom and the proportion in which they pay and allowances admissible to the Government servant may be paid in accordance with the provisions of section 95 (1) of the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate salary bill from the treasury. The claim shall be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the Head of office shall record, if satisfied about the reasonableness of the claim, a certificate to the effect that the claim is not susceptible of verification but is considered reasonable.
- If the Government servant is invalided from service, the claim would be the last one and the requisite payment shall be made only after the Head of office has satisfied himself by reference to the concerned treasury, P.W.D. (B & R) , Motor Garage and his own and his own records that no Government dues are outstanding against the Government servant.
- (2) The amount drawn in the manner stated above shall be paid to the person having charge of the lunatic in the proportion determined by the appointing authority and pay the surplus, if any or such part thereof; as he thinks fit for maintenance of such members of the lunatic's family as a dependent on him for maintenance and receipts obtained, stamped where necessary.
- (3) Where a Government servant has been invalided from service and it is found that Government dues are outstanding against him even after the adjustment of his claims for pay and allowances, the same may be adjusted against the amount of the death-cum-retirement gratuity, if any .
- (4) The Head of Office making payments shall be discharged of all liability in respect of any amount paid in accordance with this rule.
- Rule 184:** **Provisional Payment of Pay and Allowances:** (1) In the following cases provisional payment of pay and allowances may be authorised by the Government to a Gazetted Government servant for a period of three months in cases where delay is anticipated in issuing sanction:-
- (i) for the continuance of the post/appointment, and
- (ii) for the provision in the budget for posts created/extended, etc;

- (2) The Head of the Department may like wise sanction provisional payment of pay and allowances to non-gazetted Government servants for a period of three months which will be subsequently adjusted and regularised when the sanction of the competent authority is received.

Rule 185: Pension and Leave Salary Contribution: (1) A Government servant on deputation to foreign service shall ensure that the foreign employer has sent his pension contribution either through deposit in the Bank/ Treasury (copy of receipted challan), draft or cheque at the end of financial Year or at the end of deputation period whichever is earlier to the Director of Pension, Deptt. Raj. The Pension contribution for the preceding Year may be sent upto 30th April of ensuing Year without any penal interest.

- (2) The amount of pension contribution in case of its deposit through challan in the Bank/ Treasury shall be accounted for in head as below:-

"0071- Contribution and Recoveries Toward Pension And Other Retirement Benefits.

01- Civil.

101- Subscription and Contribution

1- Contribution for Pension & gratuity."

- (3) The pension contribution shall be recovered @ 12% of the maximum of the scale of the post held by the Government servant in his parent department. The pension contribution will be calculated for full month. Fraction of a month exceeding 15 days would be treated as full month and a fraction upto 15 days would be ignored.

Rule 186: Arrears payments: Arrears of pay, fixed allowances, leaves salary shall be drawn, not on the regular monthly salary bill, but in a separate bill, the amount claimed for each month being entered separately with reference to the bill from which the charge was omitted or withheld, or on which the charge was omitted or withheld, or on which it was refunded by deduction or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrears bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the Drawing and Disbursing officer in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in Rule- 188 arrears bills can be presented at any time and may include as many items as are necessary.

Rule 187: Notwithstanding, the provisions contained in Rule- 149, the arrears of pay and allowances, increment or leave salary etc. of Government servant, due in respect of the old post (s) which have not been drawn at the time of the transfer may be drawn and paid at the new head quarters or department . For this purpose the following procedure shall be followed:

- (1) A Government servant may get payment of arrears of pay and allowances becoming due after he joined at the new post from the new Drawing and Disbursing officer, where he is transferred, on the basis of statement furnished by him of pay and allowances drawn for the period involved in the arrears claim at the old place of posting. In such cases revised Last Pay Certificate shall not be necessary.

Such a statement shall be sent by the previous Head of Office within a fortnight from the date of receipt of letter from the present Head of office. In case of arrears becoming due at the time when he was at old post and not paid till he handed over the charge there, such statement shall as far as possible be given to the Government servant along with his Last Pay Certificate. In case of non-receipt of such statement within a month, the matter will be reported to the Head of the Department who would direct the previous Head of Office to send statement without any further delay. In case the statement is not received even after reporting it to the Head of the Department, the Government servant shall have option to report the matter to the Government

- (2) The Drawing and Disbursing officer who makes Payment to such arrears claims shall be required to make an entry in the service book with a view to prevent drawl of double claim subsequently in the following form:-

"Certified that arrears claims for the period from..... to amounting to Rs..... (in words) on account of fixation of pay in revised pay scales or increment/leave salary etc. has been made vide Bill No. dated..... by the undersigned".

- (3) Payment of the increased rate of pay and allowances at the new place of posting caused due to approval of fixation of pay, grant of increment or sanction of special pay, etc., for the period as far as it relates to new post shall be made by the new Drawing and Disbursing officer without insisting for obtaining payments of arrears claims first for the period relating to old post

Rule 188: Time-Barred Claims: (1) Subject to the provisions contained in rule 90 to 94 of these rules, all petty claims of a Government servant other than that of pension and pay of an amount up to Rs. 50/- for more than 3 Years old where the delay in submission is not adequately explained, shall be rejected forthwith.

- (2) The right of a Government servant to claim for travelling allowance including daily allowance shall be forfeited or deemed to have been relinquished if the claim for it is not preferred to the Head of Office within one Year from the date on which it become due provided that if there are sufficient reasons to show as to why the claim was not preferred in time, the competent authority may accept the claim for payment.

- (3) **Recording of time Limits for Pre- Check:** The time limit prescribed in rule 90 shall be reckoned from the date on which the charge becomes payable as under:-

(i)	Travelling allowance	From the date of completion of journey.
(ii)	Medical claims	From the date of signing by the authorised medical attendant or counter signed
(iii)	Ordinary increments	From the date on which periodical increment certificate is signed by the competent authority.
(iv)	Officiating pay, Leave salary	From the date of sanction
(v)	Retrospective arrears of pay due to fixation of pay.	From the date of the approval of fixation statement by an officer nominated for the purpose.
(vi)	Honorarium for overtime	From the date of sanction

Rule 189: Travelling Allowance Bills- General Instructions: (1) Bills for Travelling allowance other than Fixed or permanent allowance shall be prepared and presented in Form G.A. 94 & 95 in accordance with the instructions contained in the form of Travelling Allowance Bill and provisions of Rajasthan Travelling Allowance Rules.

- (2) A Register of T.A. Bills shall be kept in Form G.A. 98.
- (3) In case of circuitous route is taken, reasons for doing so shall be stated in the bill. Details of conveyances transported should be mentioned on the bill in case actual expenses are drawn account of conveyance. For the purpose of drawing Travelling Allowance for family members, a certificate shall be furnished of the member and relationship of the members of the family. In case of personal effects and conveyances, the bill shall be supported by a certificate that the actual expenses incurred was not less than the sum claimed.

- (4) The Government servants may Prefer their Travelling allowance on completion of a particular journey of the claims of different journey may be included in one bill at one time, in any case before 31st March.

- (5) **Countersignature on T.A. Claims:** The bill completed under the preceding rule may be cashed at the treasury on the receipt of the Head of office, but no bill requiring previous countersignature of a Controlling authority shall be presented at the treasury before such countersignature has been obtained.

For countersignature the Controlling authorities shall maintain a Register in Form G.A.99 In the departments/offices where the number of Government servants, who are required to perform frequent tours, is large the controlling authorities may maintain this register in the form of a ledger and allot one page to each such Government servant to prevent double drawl of T.A. claims.

Rule 190: Travelling allowance Claims for the journey at old post: The Travelling Allowance claim remaining undrawn due to transfer for the journey undertaken during the period when the Government servant was posted at the old place shall be paid at the old office only and charged to the same budget head to which his pay for that period was charged.

Rule 191: Reimbursement of Medical Charges: The expenditure incurred by, and to be reimbursed to Government servants on account of medical attendance and treatment shall be drawn on the salary bills under the detailed head " Medical Charges" The amount drawn in the bills shall be supported by proper receipts and vouchers in all cases.

Rule 192: Adjustment of Bill for "Nil" Amount : All bills of personal claims like T.A., medical charges, etc., where amount was paid as advance by presenting bill at treasury as per provision of chapter IX (Advances to Governments), if at any time of adjustments of such advances, the amount works out to be "Nil" amount, shall be sent to treasury in usual way for scrutiny, etc. The Treasury officer shall return the bill to the Head of office who will link it with the original vouchers and retain it in accordance with the provisions of rule-219 of these rules for local audit by Accountant General/Check parties.

Rule 193: Disbursement of Pay and Allowances- Acquittance Rolls : (1) The Head of office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the persons entitled to receive it, and obtained a legally valid quittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payee on the office copy of the bill, the Head of the office may use separate acquittance roll in Form G.A. 100.

- (2) The acquittance Rolls shall be serially numbered and references to the bills of which they include payments shall be recorded thereon. These rolls shall be kept in guard files and under safe custody of cashier.

- (3) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, pay or allowances may be drawn again when the occasion for making the payment arises.

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

- (4) Undisbursed pay or allowances shall not be utilised for granting any advance for purchase of stores or for meeting petty office expenses, and shall not under any circumstances be placed in deposit at a treasury.
- (5) Acquittance Rolls and office copies of bills are not required to be submitted to the Accountant General, but being important records, they should be stamped "**Paid**" and preserved carefully for the periods prescribed.
- (6) Cash drawn on pay and Travelling Allowance Bills of establishment shall not be mixed with regular cash balance of the office/department, if any.

Rule 194 : **Register of undisbursed Pay and Allowances :** In order to enable Head of office and other Drawing and Disbursing officers to discharge their responsibilities imposed under the above rules effectively a Register in Form G.A. 102 shall be maintained in each office and head of Offices/Drawing and Disbursing Officer and other officers authorised shall review the register periodically. While reviewing the register the acquittance rolls and office copies of bills shall also be reviewed so that proper watch over undisbursed amount may be kept.

VII – PAYMENT OF PAY AND ALLOWANCES ON RETIREMENT, ETC.

Rule 195 : **Last claims on Retirement :** (1) In case of a Government servant who has retired, the last payment of pay and allowances may be made without production of no-dues certificates as per clause (2) of this Rule. Recovery of the Government dues subsequently found to be outstanding against him may be made in accordance with the provisions of section 9A of the Rajasthan Pension Act, 1958 from the Pension/Gratuity of the Government servant.

- (2) **No Dues Certificates :** In case of the persons quitting Government Service on account of death, termination, resignation, dismissal or otherwise, last payment of pay and allowances shall not be made without obtaining no dues certificate in Form G.A. 89 from the concerned Treasury officer (for Motor Conveyance and House building advance), P.W.D. (B&R) (for rent of Government residential accommodation) Motor Garage and Head of office.

In cases, however, where complete accounts of House Building and Motor Conveyance advance together with interest thereon have not been transferred by the Accountant General to the treasury officer concerned, no dues certificate shall be given by the Accountant General, Rajasthan.

- (3) No Dues Certificate from Motor Garage shall be obtained only in case of Government servants who are entitled for facility of vehicles from Garage or District Pool. In case of P.W.D., the certificate shall be required only when a Government servant is residing in a residential building at the time of quitting the service or death.

Rule 196 : **Death of Government Servant :** Pay and allowances can be drawn for the day of the man's death, the hour at which death takes place has no effect on the claim.

Note : 'Day' for the purpose of this rule means a calendar day beginning and ending at midnight.

Rule 197: **Pay and allowances of deceased Government Servant :** (i) Pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid to the spouse without production of usual legal authority. In other cases such payment can be made after such enquiry into the rights and title of the claim as deemed proper. Provided that the payment of claims of above Rs. 2,000/- shall be made on the execution of an indemnity Bond in Form G.A. 63 by the claimant in prescribed Form with such securities as may be deemed sufficient by the above

authority. The sureties accepted shall be of proved financial ability to meet the obligations undertaken.

- (ii) The procedure prescribed in this rule shall also apply to any claim for payment of dues or honorarium to deceased non-official members including deceased non-official member of any commission or committee.
- (iii) The Head of office shall draw the amount in the appropriate bill from the Treasury.

The claim shall be supported by all the relevant certificates, which the Head of office is required to furnish in normal circumstances. However, in respect of certificates which solely depend upon the personal knowledge of the deceased Government servant but which obviously cannot be furnished by the Head of the office, the head of office shall record if he is satisfied about the correctness of the claims a certificate to the effect that the claim is not susceptible of verification but has been found reasonable.

Rule 198: Payment of Notice period Pay and Allowance of Compulsory Retirement : Authorities competent to retire a Government servant compulsorily under Rule 244(2) of Rajasthan Service Rules, shall draw in advance pay and allowances in lieu of notice period so decided and will pay the same to the retiring Government servant along with the retirement order.

Rule 199: Correspondence by Government Servant at Government Expenses : A Government servant may make correspondence at Government expenses in the following cases :-

- (i) Missing credit of G.P.F. and Insurance deductions and matters relating to the;
 - (ii) Correspondence through his personal file made without request of Government servant;
 - (iii) Reservation in Rest/Circuit houses while on duty;
 - (iv) Leaving Headquarters in emergencies and unavoidable circumstances, expenses on telephone or telegram thereon; and
 - (v) Concerning his pay and allowances.
- (2) In the following case correspondence will not be made at Government expenses:-
- (i) Loan from Provident Fund and Insurance;
 - (ii) Correspondence through personal file at the request of Government servant; and
 - (iii) Leaving headquarters in normal circumstances, expenses on telephone or telegram, on this account.

CHAPTER – IX

ADVANCES TO GOVERNMENT SERVANTS

I – INTRODUCTORY

- Rule 200 :** (1) The Chapter deals with interest free advances to Government servants like advances on tour, on transfer, leave travel concessions to all India Service Officers, advance in lieu of leave salary, festival advances, advances for training abroad, medical attendance and General Provident Fund.
- (2) Other advances not falling under any of the classes specified in the Chapter may be allowed in accordance with such general or special orders as the Government may issue in each case.

II – GENERAL CONDITIONS

Rule 201 : Unless otherwise provided, Head of office may grant advance in accordance with the provisions contained in this Chapter.

Rule 202: (1) A Government servant without a substantive appointment unless otherwise provided in these rules may be granted an advance provided the furnishes alongwith his application for the grant of such advance, a surety bond in the prescribed form as under from a permanent Government servant having a status, comparable to, or higher than that of the Government servant who applies for the advance.

- (2) Unless otherwise provided in these rules, a Government servant without a substantive appointment including a probationer, on contract who has completed three years service or a temporary government servant may be granted advances viz. advance of pay and T. A. on transfer, advance of T.A. on tour, festival advances, advances in lieu of leave salary without production of surety, provided that authority sanctioning such advance is satisfied that the same could be fully recovered or adjusted during the period of temporary employment of the government servant concerned.

Note : This provision does not preclude sanctioning of an advance on the same basis as for permanent Government servant provided surety from a permanent Government servant is obtained.

- (3) If an advance is granted to a Government servant who is due to retire or whose services are likely to be terminated within the maximum period prescribed for its repayment, number of installments shall be so regulated that the repayment of advance is completed before retirement or termination of service, as the case may be.
- (4) **Repayment :** In case where repayment is fixed in installments, each installment except the last one shall be a number of whole rupees, the balance being recovered in the last installment.
- (5) For the purpose of Part-III of this chapter "Pay" shall mean pay as defined in rule 7 (24) of Rajasthan Service Rules, 1951.

The Security Bond should be furnished in the following form.

SURETY BOND FROM PERMANENT GOVERNMENT SERVANT

Know all men by these presents that I.....son of.....resident of..... in the District ofat present employed as a permanent..... in the (hereinafter called "the surety") am held and firmly bound unto the Governor of Rajasthan (hereinafter called "the Government" which expression shall include his successors and assigns) in the sum of Rs..... (Rupees.....only) to be paid to the Government for which payment to be well and truly made. I hereby bind myself, my heirs, executors, administrators

and representatives firmly by these presents. As witness my hand this..... day of..... one thousand nine hundred and.....

WHEREAS.....son of..... resident of..... in the District of..... at present employed as a temporary..... in the (hereinafter called " the Borrower") has, at his own request, been granted by the Government advance of Rs..... (Rupees.....) only for..... AND WHEREAS the borrowers has undertaken to repay the said amount in..... equal monthly instalment, AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the Borrowers the surely has agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITION OF THE OBLIGATION in such that if the said Borrower shall, while employed in the said..... duty and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the Government by instalments until the said sum of Rs..... (Rupees.....) only shall be duly paid, then this bond shall be void otherwise the same shall be and remain in full force and virtue. BUT SO NEVER THE LESS that if the Borrower shall die or become insolvent or at any time cease to be in the service of the Government, the whole or so much of the said principal sum of Rs..... (Rupees.....) only be recoverable from the surety in one installment by virtue of this bond.

The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said Borrower.

The Government have agreed to bear the stamp duty, if any, for this document.

Signed and delivered by the said.....

(Signature of Surety)

at.....this.....

Designation

day of.....19.....

Office of which attached.....

Signature, Address, and

in the presence of

Occupation of the Witness.

1.....

2.....

III – ADVANCES FOR TRAVEL

Advance for Journey on Tour : First Advance

Rule 203: **Conditions of Eligibility :** Advances may be made to a permanent or temporary government servant proceeding on tour upto an amount necessary for a particular journey to cover his travelling expenses for a period not exceeding 30 days as admissible under Rajasthan Travelling Allowance Rules as well as his expenses on contingent charges arising out of the tour like hire of conveyance or animals for carriage of records, tents or other Government property.

Note : Travelling Expenses includes road mileage, daily allowance, fare and incidentals for the journey, both ways.

- (2) Advances may also be paid to a Government servant when he is not getting his pay for want of competent sanction for continuance of his post for extension in his appointment.
- (3) **Powers of sanction :** Advances may be sanctioned by the Head of Office or Drawing and disbursing officer, if powers are delegated to Head of Office.
- (4) Heads of Offices, who are their own controlling officer for the purpose of travelling allowance, may sanction advance for himself.
- (5) Advances to Heads of offices, who are not their own Controlling officer may be sanctioned by the respective Controlling officers.
- (6) **Second Advance – Conditions of Eligibility:** A second advance shall not be given to a Government servant until an account of previous advance has been given by him.
- (7) A Government servant who has taken an advance under this rule for any particular journey may not take payment on travelling allowance or other bills drawn in respect of the same journey while the advance or any portion of it still remains unadjusted.

Exception

In cases where a Government servant is required to proceed on tour frequently under emergent circumstances or at short notices necessitating the undertaking of a journey soon after completing of earlier journey, thus leaving little time for him to prefer his T.A. Bill, a second T.A. advance may be sanctioned by the competent authority subject to the following conditions:

- (i) The second journey is required to be undertaken soon after the first one, that is, within a week after completion of the first tour;
- (ii) The bills for the advances drawn are submitted atleast within a week after completion of second journey and ;
- (iii) In any case, not more than two advances are allowed to remain outstanding at a time.
- (8) A Government servant under suspension may be granted an advance of traveling allowance to cover his traveling expenses and for daily allowance for the period of journey from his headquarters to place of enquiry and back.
- (9) Adjustment of Advance : The amount of advance granted shall be adjusted within 15 days from the completion of tour or the date on which the Government servant resumes duty after completion of tour.
- (10) Account Head and Drawal : The advance and recovery shall be accounted for in detailed head 'Travel Expenses' and drawn in T.A. Bill Form G.A. 94 & 95 .

B – ADVANCE ON TRANSFER

Rule 204

Conditions of Eligibility : Advance to pay and Traveling allowance may be made to a permanent and temporary Government servant who, while on duty or leave, is required to proceed on transfer.

- (2) Advance may be paid to a Government servant when he is not getting his pay due to sanction for continuance of his post, for extension in his appointment, etc.
- (3) Advance on temporary transfer : No advance of pay shall be granted in respect of temporary transfer for a period not exceeding 120 days.

- (4) Advance not admissible on mutual transfer or on request: No advance shall be granted in respect of transfer mutually arranged by Government servant among themselves or made on request and approved by the competent authority.
- (5) No advance shall be granted on his transfer from one office or department to another office or department on the same station.
- (6) Powers of Sanction: Advance may be sanctioned by the Head of Office/Drawing and Disbursing officer if powers are delegated by Head of Office. An authority competent to sanction advance may sanction such advance to himself.
- (7) Amount of Sanction: The amount of advance which may be sanctioned to a Government servant shall not exceed: One month's pay which he is in receipt of immediately before transfer or one month's pay to which he will be entitled after transfer, whichever is less; and/ or the amount of Traveling Allowance Rules.
- (8) Assessment of Advance of Traveling Allowance: The authority competent to sanction advance shall ensure that the amount of Travelling allowance advance on transfer is invariably a little less than the estimated amount of Travelling allowance admissible to the Government servant under Travelling allowance Rules.
The amount of advance should therefore, be limited to an amount equal to:-
 - (i) Actual rail fare or bus fare, for self and members of his family, and
 - (ii) Transportation cost of carriage of personal effects, and conveyance if any only.

The Government servant applying for grant of advance shall be required to furnish correct details of actual rail or bus fare, number of members of family, etc., together with a statement whether members of his family are accompanying him or shall follow afterwards, with a view to enable the authority sanctioning advance to assess his need for advance money. If the members of family of the Government servant are not accompanying him but are due to follow afterwards within six months of transfer, advance for transfer travelling allowance for self only shall be sanctioned. For family he may draw second advance for travelling allowance when actually required.
- (9) Advance of pay at the New Station: The advance of pay may be allowed to be drawn at the new station within 15 days of reporting for duty on production of the Last Pay Certificate showing that no advance was drawn at the old station.
- (10) Second advance for family members Eligible: These rules do not preclude the grant of advance to a Government servant to cover the travelling expenses of a member of his family who follow him within six months from the date of his transfer and in respect of whom an advance of T.A. has not already been drawn.
- (11) Recovery of Advance – Advance of Pay: (i) The amount of an advance of pay granted to a Government servant shall be recovered in not more than three equal monthly installments, the recovery commencing from the month in which the Government servant concerned draws his full month's pay and/or leave salary after joining his new appointment.
 - (ii) Advance of Travelling Allowance: The advance of T.A. shall be recovered in full on submission of travelling allowance bill by the Government servant.
 - (iii) Recovery from the Subsistence Allowance: The recovery of the advance of pay from the subsistence allowance drawn by a Government servant while under suspension will be at such rates as the Head of the Department may deem proper to fix.

- (iv) **Adjustment of advance if granted to single lump sum and claims preferred in place-meal:** When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servants family do not actually make or complete the journey with him. In such a case the Government servants family do not actually make or complete the journey with him. In such a case the Government servant shall certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family, (to be specified) who have not yet completed the journey, will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.
- (v) **Time limit for presenting T.A. Bills on Transfer:** Transfer T.A. Bill shall be presented within a period of one month from the date of Government servant takes over charge of the new post.
- (12) **Procedure to watch over the T.A. Advance and effecting recovery there of :**
 - (i) The advance shall be recorded in the Last Pay Certificate issued to Government servant on his transfer to a new station.
 - (ii) Where a Government servant has not submitted the travelling allowance bill in due time, the advances drawn by him shall be recovered from his salary bill or any other dues in one installment by the authority competent to sanction such an advance.
 - (iii) In cases when the amount of transfer Travelling Allowance claim works out to be less than the amount of advance paid, the excess amount of advance shall be deposited into the treasury by challan and fact of such deposit mentioned in T.A. Bill.
- (13) **Advance on transfer to Foreign Service:** (i) Advance to Government servants on transfer to foreign service may be sanctioned by the authorities to sanction transfer. The amount of an advance granted to a Government servant transferred to foreign service shall be reimbursed to the Government by the foreign employer in the lump sum by sending a cheque or Bank Draft in favour of the Head of office on whose records the advance is originally booked.
 - (ii) In advance of pay to a Government servant on his reversion from foreign service shall not be granted by the foreign employer.
 - (iii) An advance of travelling allowance which may be granted by a foreign employer to a Government servant on his reversion from foreign service, shall be adjusted in T.A. claim of the Government servant. Since this is to be borne by the foreign employer, the T.A. bill shall be sent direct to them by the Government servant.
- (iv) **Advance of Pay & Travelling Allowance given by Panchayat Samiti, etc.-Reimbursement:** The advances of pay and T.A. given by Panchayat Samities in cases of transfer of their staff to a Government Department shall be reimbursed by the Head of Office by credit to the P.D. account of the Panchayat Samities which made the advance.
- (14) **Accounting of advances of Pay & T.A. on transfer and its recovery:** Advances of pay and T.A. on transfer to Government servants will be accounted for under the same head to which the Government servants pay and allowances are debited. Adjustment or such advances from pay/T.A. bill in cash will be treated as minus expenditure under detailed head 'Salaries' or 'Travel Expenses' irrespective of whether the recoveries are made in the same year or in the subsequent years.

**C – ADVANCES TO ALL INDIA SERVICE OFFICERS
(I.A.S., I.P.S. & I.F.S.) FOR LEAVE TRAVEL CONCESSIONS –
CONDITIONS OF ELIGIBILITY**

- Rule 205 :** (1) Advance may be granted to the members of the Indian Administrative Services, Indian Police Service and Indian Forest Service officers serving in connection with the affairs of Rajasthan Government to enable them to avail of the leave Travel Concession.
- (2) **Powers of Sanction :** The Heads of office who are Controlling officers may sanction advances to Government servants to enable them to avail of Leave Travel Concessions. Head of offices who are not their Controlling officers may be sanctioned advance by the next higher authority.
- (3) **Amount of Sanction :** The following provision shall regulate the grant of such advances:-
- (i) The amount of advance in each case shall be limited to 80% of the estimated amount which Government would have to reimburse in respect of the cost of journeys both ways;
- (ii) Where the Government servant and the members of his family avail themselves of leave travel concessions separately, that is at different times, there would be no objection to the advance being drawn separately to the extent admissible;
- (iii) The advance may be drawn for both the forward and return journey of the Government servants and/or the members of his family at the times of the commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipation absence of the members of the family does not exceed 120 days;
- (iv) Where the period of leave or the period of anticipated absence exceeds 120 days, the advance can be drawn for the forward journey only;
- (v) Where an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the Government servant his family from headquarters is likely to exceed 120 days, one half of the advance shall be refunded to the Government forthwith;
- (vi) Where it is proposed to perform the initial part of the outward journey by rail, the advance may be granted sixty days before the proposed date of the journey, but shall have to be refunded forthwith if the Government servant is not able to produce cash receipts from Railways to show that he has utilised the amount of advance for the purchase of ticket(s) within ten days of the drawal of advance;
- (vii) Where the initial part of the outward journey is proposed to be performed otherwise than by rail, the advance may be granted thirty days before the proposed date of the journey, but the advance shall have to be refunded forthwith, if the outward journey is not commenced within thirty days of the grant of advance;
- (4) **Recovery and Adjustment :** (i) The account of the advance for leave travel concession shall be rendered after completion of the journey in the same was as far as advance of Travelling Allowance on tour;
- (ii) The Travelling Allowance claim shall be preferred within a period not exceeding 30 days from the date of completion of the return journey. The amount of the advance shall be recovered in full from travelling allowance claim;
- (iii) Where advances are sanctioned separately for each different group of members of family of the Government servant, adjustment of claim may be permitted to be made separately. Where, however, a consolidated advance is drawn by the Government servant in respect of the members of his family the adjustment claim shall be prepared in single bill.

- (5) **Account Head** : The amount of advance will debited to the detailed head 'Salaries' subordinate to the appropriate head of account to which the pay etc. of the Government servant concerned is debited.
- (6) **Grant of advance to Government servant on deputation coming or reversion to Parent office** : In respect of Government servants who are on deputation and wish to proceed on leave immediately on their reversion to their parent department and to join the parent department on the expiry of such leave, the following procedure shall be followed for the grant of advance for leave travel concession:-
- (i) In the leave application of the reverting Government servant, the fact that he would be availing of the leave travel concession during the period leave should be mentioned by him. The borrowing department may, while forwarding the leave application to the lending department for sanction, inform the latter department that, in the event of leave being sanctioned they would sanction advance to the extent and subject to the conditions laid down in these rules. On receipt of intimation regarding sanction of leave, the Controlling officer for T.A. purposes in the borrowing department, in respect of the Government servant availing of the Leave Travel Concession may sanction the advance and endorse a copy to the lending Department which will keep a watch on the adjustment of Leave Travel Concession advance.
 - (ii) The procedure in sub-para (i) above shall also be made applicable in the event of the reverting Government servant applying for leave and intending to avail of, during the leave, the Leave Travel Concessions himself or with any or all members of his family. If, during the period of leave in question, any or all members of his family alone intend to avail of the concession and not the Government servant himself, even then the procedure laid down in sub-para (i) shall be followed.
 - (iii) The leave travel concession advance granted by the borrowing department will be adjusted against the account of the department/office which is ultimately, liable to bear the expenditure on account of the leave travel concession availed of by the Government servant and/or his family.
- (7) **Recovery in lump sum in case of non-preference of final bill** : In cases where advance has been drawn towards Leave Travel Concession, the final bill shall be preferred within 30 days of the completion of return journey. If that is not done, the authority which sanctioned the advance shall enforce lumpsum recovery of the advance forthwith and once such recovery is made, it should be taken as if no advance had been drawn and the claim allowed to be preferred within a period of three months, failing which it shall stand forfeited.

IV – OTHER ADVANCES

- Rule 206:** (1) A Head of office or the Drawing and Disbursing officer to whom power may be delegated may sanction an advance in lieu of leave salary to a Government servant who proceeds on leave which is due for a period not less than 30 days. A Head of Office may sanction such an advance to himself also.
- (2) **Amount of Advance** : The amount of advance in lieu of leave salary which may be granted to a Government servant proceeding on leave for not less than 30 days shall be fixed in whole rupees and shall not exceed the net amount of leave salary, including allowances, for the first 30 days of leave, that is clearly admissible to him after usual deductions on account of Income Tax, Provident Fund, House Rent. Recovery of advances, Insurances, Court attachment, etc.
- (3) **Grant of Advance to the Government Servant on Foreign Service and Recovery thereof:** Advance in lieu of leave salary in respect of Government servant who avail of leave during or on reversion from foreign service shall be paid by the foreign employer. The advance will be

recovered by the foreign employer by adjustment from the leave salary claim in respect of leave availed of. In cases where the advance can not so adjusted in full, the balance will be recovered from the next payment of salary and/or leave salary or other claims.

- (4) **Determining amount when leave commences in the middle of month:** when a Government servant proceeds on leave for more than a month from about the middle of a month, the advances in lieu of leave salary may be on the basis of leave salary payable for one month of leave from the date of the commencement of the leave.
- (5) **Usual recoveries to be made from Duty pay if Duty is for major portion of month:** The usual deduction on account of Income Tax, P.F., House Rent, recovery of advances, insurance, court attachment, etc., shall be effected from the duty pay which the Government servant will draw for the portion of the month in which the leave commences if the period of duty is for the major part of a month. Otherwise, such deductions may be made from the leave salary.
- (6) **Adjustment of advance:** The amount of advance granted shall be adjusted in full in the leave salary bill in respect of leave availed of by Government servant concerned. If the amount of advance can not be so adjusted the balance shall be recovered from the next payment of salary or/and leave salary.
- (7) **Account Head:** The amount of advance will be debited to the detailed head 'Salaries' to which the pay, etc., of the Government servant is debited.

B- Advance for training abroad- Conditions of eligibility and powers of Sanction:

Advance salary may be granted to permanent Government servants when they have been nominated for training abroad and the proceeding for such training outside the country. The advances would need prior concurrence of Finance Department.

- (2) **Amount of Sanction:** Government servants shall not be paid Advance salary more than the salary due during Training period. In case the training period is of 6 months or less, the advance salary shall not exceed three months salary and if the training period is more than six months, then the advance salary shall not exceed more than six months salary.

Note: Advance salary shall include dearness allowance, Additional D.A., Interim relief and Special Pay but shall not include city compensatory and house rent allowances.

- (3) **Recovery and adjustment of advance:** Advance salary shall be recovered in equal instalments over the remaining months of the financial year, provided that the number of instalments shall not be more than two times the period (months) for which the advance has been availed.

C-Advance for medical attendance and treatment outside the State – Conditions of Eligibility and Powers of Sanction:

- (1) The Head of office may sanction an advance to a Government servant and members of his family, who are entitled to medical attendance and treatment outside the State under Rule 7 of the Rajasthan Civil Services (Medical Attendance Rules, 1970), to meet the expenses of treatment in respect of the following diseases:
 - (i) Kidney transplantation.
 - (ii) Cardiac Vascular Surgery including/providing a pace-maker of heart.
 - (iii) Cancer surgery including brain tumor.
 - (iv) Body Scanner as diagnostic method for identifying the location of the disease for proper diagnosis etc.

- (2) The advances shall be sanctioned on the basis of a certificate issued by the Principal of Medical College/Director of Medical Health Services.
- (3) **Amount of Advance** : The mount of advance shall not exceed Rs. 10,000.00.
- (4) **Subsequent Advance not to be sanctioned** : Further advance shall not be sanctioned unless the medical re-imbursement claim to the extent admissible has been submitted in adjustment against the previous advance.
- (5) **Adjustment** : The entire amount of advance shall finally be adjusted against the due medical re-imbursement claims under these rules not later than the expiry of a period of one month from the date of discharge of the patient from the hospital. The unspent amount of advance, if any, shall be refunded in cash.
- (6) **Account Head** : The advances and recovery shall be accounted for in the detailed head ¹["Medical Charges"] to which pay and allowances of the Government servant are debited.

²[Deleted]

1. Substituted vide Circular No.8/94 dated 9.2.1994 for – "Salaries".
 2. Deleted item "D-Festival Advance – Conditions of eligibility and Power of Sanction" vide Circular No. 39/95 dated 24.11.1995.

**E-Advance from the General Provident Fund – Conditions of Eligibility
and Powers of Sanction:**

- (1) The grant of temporary advances from the General Provident Fund will be governed by General Provident Fund Rules, 1954 and by instructions, interpretations or orders issued by the Government under these Rules.
- (2) The Head of the office may sanction the payment to any subscriber of an advance for one or more of the purpose mentioned in rule 15 (1) of the said Rules. A copy of sanction shall invariably be attached to the bill in Form G.A. 125 in which the amount is drawn and another be sent to the Director of Insurance & Provident Fund Department.
- (3) **Amount of Advance** : The amount of advance given under Rule 15 (1) of the said Rules shall consist of a sum of whole rupees and not exceeding in amount three month's pay or half the amount standing to his credit in the Fund whichever is less. The special advance given under rule 15 (2) of the said Rules shall not exceed 6 months pay or half the amount standing to his credit.
- (4) **Recovery of Advance** : The advance shall be recovered ordinarily in the instalments prescribed as under :-

Three months pay	24
Four months pay	32
Five months pay	40
Six months pay	48
- (5) The recovery shall be made after grant of advance from the first salary bill when he draws pay for full month. Recovery of advance shall not be made from a Government servant who is getting subsistence allowance or on leave without pay or half pay leave without the consent of Government servant.
- (6) **Account Head** : The amount of advance and recovery shall be charged on "8005" State Provident Fund "101 – General Provident Fund".

V – OTHER REQUIREMENTS

Rule 207: **Formal sanction not necessary – Signature/countersignature on bill sufficient:** In regard to grant of advance on tour, transfer, leave salary and medical treatment outside Rajasthan,

no formal sanction need be issued. Where the authority competent to sanction advance is itself the Drawing and Disbursing authority, his signature on the bill, drawing and advance shall be deemed to carry with it the sanction to grant of advance. However, where the authority competent to sanction advance is different from the Drawing and Disbursing Officer, the later shall obtain the countersignatures of the countersigning authority on the Bill.

¹[VI - ADVANCE DURING AWAITING POSTING ORDERS

207(a) The State Government may grant salary advance equal to basic pay of the employee under awaiting posting orders in lieu of duty pay. The following procedure shall be followed for the grant of such advance :

- (i) The advance may be authorised by the concerned administrative department against a clear vacant post.
- (ii) The amount of advance shall not be more than the awaiting posting order period.
- (iii) The advance shall be due for payment on the first working day of the following month.
- (iv) The advance shall be drawn and paid by the office where the Government servant was posted immediately before awaiting posting orders.
- (v) The amount of advance shall be recorded in the Last Pay Certificate issued by the office where the Government servant was posted immediately before awaiting posting order on his final posting to new station.
- (vi) The advance shall not be authorised to a Government servant who is due to retire or whose services are likely to be terminated.
- (vii) The advance shall be drawn on salary bill form.
- (viii) The amount of an advance of basic pay granted to Government servant shall be adjusted from the salary payable after regularisation of awaiting posting order period.
- (ix) The advance during awaiting posting order shall be in addition to the advance on transfer admissible under Rule 204.]

1.Added vide Order No.30/2001 dated 10.12.2001

PAYMENT - LEGISLATIVE ASSEMBLY

I - Pay and allowances, etc., payable to the Government servant and Members of Rajasthan Legislative Assembly.

Rule 208 : General : (1) The emoluments to be paid to the Government servants and Members of the Rajasthan Legislative Assembly are regulated by Act XV of 1952, as amended from time to time, and the rules framed thereunder.

- (2) **Salary Bills :** Government servant and Members of the Assembly shall draw their salary bills in Form G.A.71 accompanied by a slip in Form G.A. 71, and a schedule of deduction in Form GA 71, and where necessary, a schedule of Income tax recoveries in Form G.A. 71.

II - Procedure for drawing pay and allowances of Members of the Rajasthan Legislative Assembly.

- (3) **Payment of Salary, etc., direct to the Members :** (i) ¹[(a)] Members shall draw the salary from the local treasury direct which they shall select without the countersignature of the Secretary, Rajasthan Legislative Assembly.
- ¹[(b)] **Payment of salary and other claims of the members through Saving Bank Account :** The members who desire to draw the salary etc. through Saving Bank Account shall as far as possible be paid through the Bank. The members shall open Bank Account with the State Bank of India/State Bank of Bikaner & Jaipur or other Scheduled Banks transacting cash business of the Government of Rajasthan and intimate the Secretary, Legislative Assembly his account number in the Bank. The Secretary, Legislative Assembly while drawing the regular salary bill, shall prepare a covering list indicating net mount of salary payable alongwith name of the members and Saving Bank Account number. The bill so prepared shall be endorsed in favour of Bank after getting passed from the Treasury and the Bank shall on the basis of covering list credit the respective accounts with the net amount of salary indicated therein on the due date of payment of salary. Similar action also needs to be taken for Medical reimbursement claims of the members. No legal acquittance of the members for the amount so credited in the Bank shall be necessary on the office copy of the Bill. Other claims of the members may also be endorsed for credit in the account as provided above, if the members so desire. This procedure will avoid handling of cash in the office and will eliminate risk of misappropriation etc.]
- (ii) **Certificate of date of Oath for drawal of First Salary :** The Secretary, Rajasthan Legislative Assembly shall issue a certificate about the date on which the Member of the Legislative Assembly took oath to enable him to draw the first salary from the said date.
- (iii) **Intimation of Changes :** The Secretary, Rajasthan Legislative Assembly, shall communicate the Treasury Officer concerned about all changes due to resignation, death or falling seat vacant for any other reason.

1.Existing Rule 208(3)(i) renumbered as "(3)(i)(a) and new sub-clause (b) added vide Circular No.29/94 dated 29.6.1994.

- (iv) **Treasury to be Specified** : As soon as a member has been elected the Member will be required to specify the Treasury from which he would like to draw his salary. This information will be communicated by the Secretary, Rajasthan Legislative Assembly to the Treasury Officer concerned with three specimen of his signature. The Secretary will also issue authority for drawal of the salary, etc., at the Treasury.
 - (v) **Change of Treasury** : When a member wishes to change Treasury for payment, the Secretary, Rajasthan Legislative Assembly will send information to the Treasury concerned with three specimen of his signature with a copy to the former Treasury Officer.
- (4) **Travelling allowance claims : Speaker of the Assembly** : (i) The Speaker, who is entitled to traveling and daily allowances at the same rates as a Minister in the State of Rajasthan, may draw his T.A. in Form G.A. 72.
- (ii) **T.A. Claims – Members and Deputy Speaker of the Assembly** : Members including Deputy Speaker of the Assembly, whose traveling and daily allowances are regulated by the rules framed under section 8 of the Act, ibid shall draw their travelling and daily allowance bills, in Form G.A. 72.
 - (iii) **Checking and countersignature of T.A. claims and Register of Travelling Allowances** : All Travelling Allowance bills will be checked by the Secretary, Rajasthan Legislative Assembly. The progress of total expenditure against the sanctioned grant will be recorded by him in Register of Travelling Allowance in Form G.A. 72-B. After countersignature the Secretary shall return the bill to the Member concerned for presentation at Treasury where payment is to be made.
 - (iv) The Secretary shall record all travelling allowances bills passed in the above form of Travelling Allowance Register of M.L.A' s to keep watch over the progress of expenditure on Travelling and Daily Allowance. Necessary columns may be added in the register to ascertain progressive total etc.
 - (v) **Specimen Signature-Members**: (a) The Members will have their specimen signature attested by the Secretary or the Deputy Secretary of the Rajasthan Legislative Assembly or by any Magistrate of the First Class of the District.
 - (b) **Specimen Signature- Secretary** : The Secretary, shall as Controlling officer, send copy of his specimen signature to all the Treasury Officers in Rajasthan so that the signature of both the Drawing and Disbursing Officer and Controlling officers may be verified before the payment is made.
- (5) **No Dues Certificate**: Each member shall produce a No Dues Certificate from the Secretary, Legislative Assembly at the time of preferring his last claim of pay and allowances.
- Rule 209: Allowances payable to Relatives and Servants, etc., of the Ex. Rulers**: (1) Allowances to inmates of Zenani Deorhi, Jaipur and Rajmatas shall be drawn in Form G.A. 69 and paid by the Governor's office.
- (2) The Secretary to the Governor, in case of Rajmatas, shall be Officer-in-charge who will draw their payments on the basis of life certificate attached to the bill.
 - (3) Records of these payments as required by the special rules on the subject shall be maintained.
 - (4) General instructions regarding the upkeep of accounts and their reconciliation with the Accountant General's office shall be followed.
- Rule 210: Applicability of General Financial and Accounts Rules to other Matters** : In respect of the Cash and Stores transactions and the maintenance of their accounts and the connected records and allied matters, the instructions which shall ordinarily be followed, are those contained in the relevant Chapters of these rules.

CHAPTER – XI
CONTINGENT EXPENDITURE
I – GENERAL

Rule 211 : Contingent Expenditure : (1) Contingent Expenditure means all incidental and other expenditure including expenditure on stores, which is incurred for the management of an office as an office for the working of technical establishment such as Laboratory, workshop, stores, office expenses, rent and the like but does not include any expenditure which has been specifically classified as falling under some other head of expenditure, such as, works, stock, tools and plant.

- (2) The Controlling Officer may where this course is more convenient accord his sanction by signing or countersigning the bill or voucher, whether before or after money is drawn, instead of by a separate sanction.

Note : The Controlling Officer mentioned in this chapter, shall include Regional Officer.

II – PERMANENT ADVANCE

Rule 212 : Sanction, Extent of Amount, Recoupment – Instructions thereon : Permanent advance may be granted to Head of offices who have to make payments before they can have funds by sending the bill to the treasury subject to the following rules :

- (a) The quantum of such advance for any office shall not as a rule exceed half of the monthly average of contingent expenditure for the preceding twelve months. The amount should, however, be adequate to meet petty payments.

The application for the advance by an office shall be accompanied by a statement showing monthwise contingent expenditure for the preceding twelve months.

In case of new office the amount of advance shall be fixed on a conservative basis subject to review after six months;

- (b) The sanctioning authority while sanctioning advance or revising the amount of advance shall take into consideration the amount authorised to be drawn on Advance ¹[contingent] Bill for specified objects as per Annexure 'A' to this chapter.
- (c) The advance shall not be multiplied unnecessarily. The amount of permanent advance shall be adequate enough to meet the needs of every branch of office, so as to avoid the necessity of applying for separate advance for the subordinates;
- (d) The advance is primarily intended for meeting emergent contingent expenditure. However, the holder of the advance may at his discretion, utilise it to meet any other bona-fide expenditure on Government account like actual railway/bus fare (both ways) and road mileage to non-Gazetted Government servants like class IV servants, constables, head-constables, who are required to proceed on official tours at short notice. The amount so advanced shall be recovered out of their travelling allowance claims;
- (e) The accountability for the advance and its utilisation on bona-fide Government account in accordance with these rules and regulations shall rest wholly on the holder;

.....

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

- (f) Copies of sanctions alongwith monthly statement of expenditure showing the amount of contingent bills cashed with classified details of items of expenditure shall be furnished to the sanctioning authority in the following month.
- (g) In the event of transfer of charge and yearly on the 15th April, each officer holding a permanent advance shall send an acknowledgement in Form G.A. 189 of the amount due from the accountable for by himself as on the 31st March preceding to the authority which sanctioned the permanent advance as also the ¹[Director, Inspection Department] Rajasthan. Each sanctioning authority and ¹[Director, Inspection Department] Rajasthan shall maintain suitable record to watch receipt of such acknowledgements.
- (h) The ¹[Director, Inspection Department], Rajasthan shall ensure through internal check/audit that the amount of permanent advance sanctioned is not excessive in relation to expenditure incurred in an office particularly in cases where power to draw advance has also been given on advance bills provided in these rules.

Rule 213 : Sanctioning Authority of Permanent Advance : Regional Officers/Head of Departments may, unless Government otherwise directs, sanction grant of permanent advance for offices subordinate to them upto the amount advised as appropriate by the Financial Adviser/Chief Accounts Officer/Sr.Accounts Officer/Accounts Officer of the Department concerned and Treasury Officer in case of offices subordinate to Collectors. In case of the Departments where any of these posts does not exist, the permanent advance shall be sanctioned upto the amount advised by the Director, Treasuries and Accounts, Rajasthan. Permanent advance for office of heads of Departments shall, however, be sanctioned by the Government in the Administrative Department concerned.

Note : Heads of offices may also sanction advance for his own office to the extent specified in Delegation.

III – TREATMENT OF PAY AS CONTINGENT EXPENDITURE, ETC.

Rule 214 : The expenditure on the following categories of non-pensionable class-IV Government Servants who are paid wages on daily or monthly basis shall be treated as contingent expenditure:

- (i) Part-time Labourers both skilled and unskilled like Sweeper, Watchman, Chowkidar, Farrash, etc. and Labourers engaged for seasonal or periodical work in offices like persons employed for sprinkling water on tatas during summer, casual labourers engaged for manual work, survey and settlement; and
- (ii) Work charged staff engaged by Civil Department.
- (2) **Certificate to be recorded on Bill :** Following Certificates shall be endorsed on the bill for drawal, of the wages of Labourers/Work charged staff;
 - (i) The Labourers/Casual workers/Work-charged staff for whom wages have been drawn in the bill were actually engaged during the period.
 - (ii) Necessary sanction of the Competent authority regarding the number of persons and the persons and the periodicity for which they are engaged has been obtained and the bill has been accordingly drawn.

Note : In case of work-charged staff/casual workers a statement showing details as contained in Part-I of Muster Roll used in Public Works Department shall be attached to the contingent bill.

.....
1. Substituted vide Circular No. 15/97 dated 28.4.1997 for words – "Director of Treasuries & Accounts".

- Rule 215: Bills for rent of Private Buildings – Rent, Rates and Taxes etc. :** Contingent Bills preferring claims for rents, rates, taxes and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of Government offices shall be accompanied by the following certificates signed by the Drawing and Disbursing Officer:
- (i) Certified that the amount on account of rent, rates and taxes included in this bill has actually been paid/will be paid to the parties concerned;
 - (ii) That no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period charges were paid; and
 - (iii) In case of any portion utilised for residential purposes a certificate "**that the amount of the rent for the portion of the building utilised for residential purposes has been/bill be recovered from the concerned Government servants**".

IV – BILLS FOR CONTINGENT CHARGES

- Rule 216 : Recoupment Procedure:** (1) When it is necessary to draw money for contingent expenditure, for example, when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register the several columns added up and several totals posted in the bill for each class of contingent expenditure. The Drawing and Disbursing Officer shall carefully scrutinise the entries in the register with sub-vouchers, initial them if this has not already been done and sign the bill which will be dated and numbered and presented for payment at the treasury.
- (2) The account heads of contingent expenditure may be entered in the bill and the totals posted against them, provided that in cases of expenditure requiring explanations, full details of the charges shall be entered in the bill, except when they are given in the sub-vouchers sent to the Accountant General.
 - (3) When the permanent advance is running short, a demand may be presented in excess of the balance; this item too shall be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.
- Rule 217: Payment to Suppliers, etc.:** (1) Subject to any order or instruction issued by the Government in this behalf a contingent bill for payment to suppliers, etc., which cannot be met from the permanent advance may be endorsed for payment to the party concerned.
- (2) **Advice to be sent :** Whenever under the provisions of this rule a contingent bill is endorsed to private party, the Drawing and Disbursing Officer shall issue an advice in Form G.A. 106 simultaneously to the treasury officer and the Bank concerned, giving full particulars of the bill. The item shall at once be entered in the Contingent register and a note made to the effect under the initials of the Drawing and Disbursing Officer that the amount has been drawn.
 - (3) An endorsement of a contingent bill by Drawing and Disbursing Officer in favour of a messenger is not an endorsement for the purpose of this value.
 - (4) **Currency of Endorsement on Bill :** Endorsement on the bill shall in all cases remain current for three months only, counting from the date of issue. In the case of bill issued in the last quarter of the year, however, an endorsement shall be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.
 - (5) **Payment not to be made without Advice :** In the event of a contingent bill having been endorsed to a private party under the provisions of sub-rule (1) of this rule and being presented before its advice is directly received from the Drawing and Disbursing Officer, the Treasury

officer or the bank shall not make payment of the bill till the advice is actually received and verified.

Rule 218 : **Secret Service Expenditure – Rewards, etc., Certificate for Payment :** When, in paying rewards to informers, or in any other cases, it is not desirable to disclose the names of payees, a certificate in the hand writing of the Drawing and Disbursing Officer to the effect that the payment has been duly made, shall be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

V – FORM OF BILL

Rule 219 : There will be three forms of Contingent Bills for contingent expenditure specified as under :

- (i) Contingent bill Form G.A. 108.
 - (ii) Advance contingent bill Form G.A. 109.
 - (iii) Detailed contingent bill Form G.A. 110.
- (i) **Contingent Bill :** The contingent bill shall be used for all kinds of contingent expenditure which do not require countersignature by the Controlling Officer and which are within the powers of Head of Office. These are supported fully by sub-vouchers, payee's receipts relating to expenditure out of Permanent advance or are related to bills received from parties which are presented at a treasury for individual payments.

(ii) **Advance Contingent Bills :**

- (a) The advance contingent bill shall be used for advances drawn as per powers mentioned in Part-III. Delegation of Financial Powers and Annexure "A" to this Chapter.

Note : (1) Countersigned contingent expenditure includes such contingent expenditure as may require the approval of controlling authority before they can be admitted as legitimate expenditure, such approval taking the form of countersignature on the bill before drawl of payment or after payment on detailed contingent bill.

(2) Bills for contingent charges requiring countersignature before payment shall be drawn in G.A. form ¹[No.108].

- (b) **Drawl of advances :** Advances for purposes mentioned in Delegation of Financial Powers contained in Part-III of these rules shall be drawn by Drawing and Disbursing Officer in lump sum or in installments on the basis of Competent sanction. The bill sanction shall contain estimated details of contingent expenditure on the basis of invoices, etc.

Advance shall not be drawn on the basis of proforma invoices of the firms except wherever authorisee under these rules in a particular case.

- (c) Advances for objects as per Annexure 'A' to this Chapter and advances which are drawn within the powers of Head of Office shall be drawn without enclosing any sanction subject to limits, restrictions and conditions laid down therein and in rules 219 and 220 of these rules and Delegation of Financial Powers.
- (d) The Controlling Officer shall wherever possible issue standing instructions/directions to regulate the expenditure or prescribe forms, scales, limits, etc., within which expenditure on the objects mentioned in Annexure 'A' shall be incurred.

²[(e) **Adjustment of Advances :** The advance drawn in the manner prescribed above shall be adjusted as prescribed in sub-clause (iii).]

-
1. Added vide Circular No. 8/94 dated 9.2.1994.
 2. Substituted vide Circular No. 26/2006 dated 6.12.2006.

- ¹[(iii) Detailed Contingent Bill : (i)] In cases where advance drawn for payment is less than the amount of claim or is percentage of the total claim, on the basis of competent sanction, the balance amount shall be drawn on Contingent Bill after observance of ²[deleted] prescribed formalities like inspection, testing, installation, etc. The contingent bill shall contain reference of previous advance drawn, Treasury Voucher number for the information of Accountant General, Rajasthan.
- ³[(ii) **Procedure where countersignature of competent authority required :** In the following cases, Detailed Contingent Bill duly typed shall be sent to the Controlling Officer soon after the accomplishment of the purpose for which advance was drawn but not later than 10th of the following month.]
- (a) Where advance was drawn in lump sum or in installment for purposes like fairs, festival, functions, etc., under Delegations of financial powers and which are beyond the powers of Head of Office.
- ³[(b) Where advance was drawn for payment for other purposes under Delegation of financial powers or for objects as per annexure 'A' to this Chapter and where there are no standing instruction/directions, scales, limits, etc., to regulate the expenditure and which are beyond the powers of Head of Office.
- The detailed contingent bill duly typed shall contain full reference of previous Advance contingent bills, details of sub-vouchers, and copy of receipted challan for unspent balance paid into Treasury, if any. The detailed contingent bill shall be signed by the Head of office and submitted to the Controlling officer. The payees' receipts and sub-vouchers below Rs.1000/- shall be retained by the Drawing and Disbursing Officer in their own office. Sub-vouchers of Rs.1000/- and above shall be forwarded alongwith detailed contingent bill.
- The controlling officer after detailed scrutiny of the bill under rule 224 of these rules shall countersign the bill and shall return to the Drawing & Disbursing Officer within 15 days of the receipt of Detailed Contingent (D.C.) bill in his office.
- Drawing & Disbursing Officer shall submit the bill, duly countersigned by Controlling Officer, after removing objection, if any, raised by Controlling Officer, to the concerned Treasury Officer. The amount of any disallowance made by the Controlling Officer shall be refunded by short drawing in the next contingent bill presented at the Treasury for the same office. On withdrawal of objections subsequently, the amount shall be redrawn in the next bill included in the detailed contingent bill duly typed.]
- ³[(iii) **Procedure where countersignature of Competent Authority are not required :** In the following cases detailed contingent bill shall be prepared in the manner prescribed above and shall be sent directly to the Accountant General.]
- (a) Where advance was drawn for the objects mentioned in Annexure 'A' to this Chapter and where the Controlling officer has issued detailed instructions/directions and fixed norms, scales, limits, etc., to regulate the expenditure and where purchases are being made and maintenance or repairs are being carried out as per rate contracts of C.S.P.O./Head of Department on rates of tenders approved by higher authorities and the expenditure is beyond his powers.
- (b) Where advance was drawn for the objects/purposes which are within his powers.
- (iv) A Register of Advances and Adjustments shall be maintained by the Head of Office in the following Form to watch timely adjustments of all advances drawn at his level. The Head of Office shall review the Register quarterly to watch the progress of adjustments and take action to get adjustment of advances. The Controlling Officer shall also maintain a Register of Detailed Contingent Bill passed and returned to Head of Office in Form G.A.105.

1. Corrected vide Circular No.10/2000 dated 31.3.2000.

2. Deleted vide Circular No. 8/94 dated 9.2.94 for "prescribed of".

3. Substituted vide Circular No. 26/2006 dated 6.12.2006.

Register of Advances and Adjustments								
S. No.	Purpose of advance	Amount	Date of advance	To whom given	Date of rendition of account	Adjustment		Date of adjustment
						Voucher	Refund of balance	
1	2	3	4	5	6	7		8

Signature of Head of Office

⁶[(v) **Duties of Treasury Officer :** Treasury Officer shall exercise due checks to ensure that advance amount spent is supported by original vouchers, calculations are correct and amount remaining if any from advance has been deposited and this facts mentioned in the D.C. Bill. After this scrutiny, the bill shall be sent by Treasury Officer to Accountant General within three days. Treasury Officer shall keep record of D.C. Bills so sent in the Form G.A. 110. He shall also make necessary entries against A.C. Bills in the respective Register G.A.109.]

⁷[(vi)] The Controlling Officer shall keep himself informed about adjustment of such advances through quarterly statements received from Head of Office about these advances drawn and adjusted and also get it reviewed through local inspections and internal check parties to satisfy himself that advance contingent bills are being drawn and detailed contingent bills are being prepared and rendered strictly in accordance with the provisions of the rules.

⁷[(vi)] The Officer-in-charge of Accounts wing shall be responsible for the observance of above provisions of rules and shall bring to the notice of Head of Office/Department any lapse in this regard.

Rule 220: Conditions for the drawal of Advance Contingent Bill-Certificate on Bill : (1) On the first Advance Contingent Bill drawn for claims mentioned in the Annexure 'A' to this Chapter and for departmental purposes drawn in instalments or otherwise after the 10th of each month or on subsequent months, the following certificate shall invariably be recorded. ³["**Certified that the Detailed Contingent Bills in respect of the Advance Contingent Bills drawn before three months have been submitted to the Controlling Officer vide No.....dated..... or retained in this office.**"]

In the absence of this certificate the payment of the Advance Contingent Bills drawn after the 10th of the month shall not be authorised by the Treasury Officer.

The Treasury Officer shall before passing the Advance Contingent Bill, verify the correctness of this certificate by requiring the Drawing and Disbursing Officer to produce satisfactory evidence of the fact of despatch or by ascertaining from the Controlling Officer the date of receipt of the Detailed Contingent Bills for the previous month.

(2) The amount so drawn on Advance Contingent Bill shall in no case be utilised for any other purpose other than specified in Annexure 'A' or in Delegation of Financial Powers.

(3) **Unspent balance to be deposited :** The Drawing and Disbursing Officer shall ensure that any unspent balance of advance drawn on previous Advance Contingent Bill if any, has been deposited in the treasury and copy of receipted challan in respect of unspent amount attached with the Detailed Contingent Bill to be sent to the Controlling Officer or otherwise.

(4) Expenditure shall be kept within the Budget provision.

(5) **Relaxation of period of submission of Bill :** The Finance Department in the case of sending Detailed Contingent Bill for the amount drawn on Advance Contingent Bills as per clause (1), (2) above may relax the period of ⁵[three month] to any period keeping in view the requirements in a particular case.

¹[**Exception 1:** In respect of Advance Contingent Bill drawn for purchase of Machinery/equipments and other articles from abroad by opening of letter of credit, the Detailed Contingent Bill may be rendered to the competent authority within six months of the drawal of Advance Contingent Bill.

The certificate under rule 220(1) of the said rules to be recorded on the subsequent Advance Contingent Bill shall stand modified accordingly in such cases.]

²[**Exception 2:** Deleted.]

⁴[**Exception 3:** [deleted]

Rule 221: Temporary Advance out of Permanent Advance, advance drawn on Advance Bill, its adjustment and Recovery thereof -

1.Added vide Circular No.45/94 dated 19.12.1994.

2. Existing exception numbered as (1) and Exception No.(2) added vide Circular No.27/95 dated 23.9.95 and deleted vide Circular No. 9/2005 dated 26.5.2005.

3. Substituted vide Circular No. 4/2003 dated 12.5.2003.

4. Exception No.3 added vide Circular No.2/2003 dated 3.3.2003 and deleted vide Circular No.4/2003 dated 12.5.2003.

5. Substituted vide Circular No. 9/2005 dated 26.5.2005 for words – "one month".

6. Added vide Circular No. 26/2006 dated 6.12.2006.

7. Existing sub-clause (v) and (vi) renumbered as (vi) and (vii) vide Circular No.26/2006 dated 6.12.2006.

- (1) Temporary advances may be given to the Government servants out of permanent advance for meeting petty office expenses, for purchase of stores, etc. Advance may also be given out of amount drawn on Advance Contingent Bill for meeting specified objects for which amount of advance was drawn on Advance Contingent Bill. An acknowledgement Form G.A.172 shall be obtained from them at the time of making payments to them.
- (2) The Government servants shall render the accounts of such advances soon after the purpose for which the advance was given, is accomplished and in no case later than four weeks of payments of such advances.

The account of advances given out of amount drawn in Advance Contingent Bill, shall be rendered ordinarily after four weeks except in cases where different period is prescribed by the Government under Rule 220(5) of these rules. At the time of receipt of accounts of such advances, a receipt shall be given to the Government servant rendering accounts. The receipt will contain number of vouchers received with the account, unspent balance returned if any. The fact of receipt of account shall also be mentioned in the acknowledgement of advances previously taken from Government servants.

- (3) The amount of advances given to the Government servants and its adjustments shall be duly accounted for in the cash book in the manner prescribed in rule 48 (vi) of Chapter IV of these rules.
- (4) It will be duty of Head of office/Cashier to ensure that account of temporary advances is given by the Government servant soon after the purpose is accomplished along with the unspent balance's if any.

In case where the account is not given within the maximum period of four weeks or within prescribed period for advances drawn on Advance Contingent Bill in a particular case or the unspent balance is retained for more than the period mentioned above, the cashier shall be competent to make recovery directly from the salary of such Government servants along with interest at the rate of 18% per annum thereon as laid down in rule 170 of these rules.

- (5) The accountant shall be responsible for the compliance of the above provisions of the rules. He shall invariably present the position of such advances at the end of the month to the Head of Office and the Accounts Officer posted in the Department/Office.

VI – CONTROL OF EXPENDITURE

Rule 222 : **Record of Contingent Expenditure :** (1) A register of contingent expenditure shall be kept in each office in Form G.A.104 and each item of payment shall be entered therein under concerned detailed head as given in the budget, under initials of Drawing and Disbursing Officer.

- (2) To enable the Drawing and Disbursing Officer to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the columns shall be made monthly immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer under Rule 234 from the commencement of the year upto the end of the last expired month.

Rule 223: **Responsibility of Drawing and Disbursing Officers :** Every Government servant shall exercise the same vigilance in respect to contingent expenditure as a person of ordinary prudence may be expected to exercise in spending his own money. The Drawing and Disbursing Officer is further responsible for seeing that the rules regarding the preparation of bills are observed that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available

appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exercised or is likely to be exceeded.

- (2) Except in cases where any monthly limit for any particular item of contingent expenditure is specified by the Finance Department, the monetary limit prescribed in the Delegation of financial powers, will be regarded as administrative restrictions to be watched by the Drawing and Disbursing Officer. The Drawing and Disbursing Officer shall therefore, furnish a certificate on the contingent bill to the effect that the monetary or quantitative limits prescribed in respect of items of contingent expenditure included in the bill have not been exceeded.

In other cases sanction of the competent authority shall be obtained.

- (3) The Drawing and Disbursing Officer shall realise that the responsibility for obtaining sanction of the competent authority for an advance and for rendering proper accounts in support of expenditure met out from that advance is primarily that of him and cannot be shared by any other officer. He should, therefore, maintain a register of such advances in which he should enter the particulars of the advances drawn by him and the amounts adjusted and he should give complete reference in a Detailed bill, voucher number and date and amount of previous advances, mode of adjustments, duly signed under his dated signature.
- (4) Contingent expenditure of an unusual character or involving departure from any general or special rule or order made by Government shall not be incurred, nor should any liability be undertaken in connection therewith, without the previous sanction of Government.

Rule 224 : Responsibility of Controlling Officer : (1) Expenditure incurred by a Drawing and Disbursing Officer on objects classed as countersigned contingent expenditure shall be directly supervised and scrutinised by a controlling officer who signs the detailed bills relating to them.

The controlling officer shall be responsible for seeing that the items of expenditure included in a contingent/Detailed Contingent Bill are of obvious necessity and are at faire and reasonable rates, that previous sanction for any item requiring it is attached, that the calculations are correct and specially that the grants have not been exceeded nor are they likely to be exceeded. If expenditure is progressing so rapidly, he shall advise Drawing and Disbursing Officer to restrict the expenditure.

- (2) Where an appropriation for contingent expenditure covers expenditure on a number of distinct and individually important objects or class of expenditure, such appropriation shall be distributed by the Controlling Officer among the important items comprising it. If some of the items are not important those items taken as a whole may be treated as a single important item for this purpose. The expenditure on each important item shall be watched and controlled separately against the allotment for it, especially when the charges of a fluctuating nature. The contingent register shall be maintained accordingly.
- (3) For countersigned contingencies, the monthly detailed contingent bills provide all the information required by the Controlling Officer for checking the expenditure against the appropriation. If, in any month, the expenditure exceeds the monthly proportion of the appropriation for the year, the Drawing and Disbursing Officer shall send a report to the Controlling officer along with the detailed contingent bill furnishing special reasons for incurring the excess expenditure.
- (4) For contingencies, other than countersigned contingencies, the Controlling officer shall get statements from each Drawing and Disbursing officer quarterly, of the pregressive expenditure compared with the allotment under each item for which there is specific appropriation or allotment, If the expenditure is progressing too rapidly he should advise the Drawing and Disbursing officer to curtail it to the necessary extent. He should also during his local inspections, scrutinise the Contingent registers of the offices under his control and satisfy

himself generally that the charges are necessary and not excessive, the rates correct and the sanction obtained adequate.

VII – PROVISIONS FOR CERTAIN KINDS OF CONTINGENT EXPENDITURE

Rule 225 : **Service Postage Stamps** ¹**[Public Postage Stamps]:** (1) The following procedure shall be followed for obtaining service postage stamps:

- (i) A bill in Form G.A. 112 containing acknowledgement shall be prepared by the Drawing and Disbursing Officer for purchase of ¹[Service Postage Stamps/Public Postage Stamps]. The Treasury officer shall cross the bill at the time of passing the bill. The Drawing and Disbursing Officer will get Bank Draft in the name of Post Master, Head Post Office. The Drawing and Disbursing Officer shall then send two copies of indents in form G.A. 113 along with Bank Draft to the Post Master concerned for obtaining required stamps. The Post Master will return one copy of indent having details of denomination of stamps issued and receipt of Bank Draft and keep second copy for his record.
- (ii) Accounts of ¹[Service Postage Stamps/Public Postage Stamps] shall be maintained in Form G.A. 114 and G.A. 115.
- (2) **Rent of private buildings for Office Accommodation –General Conditions and Procedure:**
 - (a) (i) Whenever it is intended to hire private buildings for office use, a certificate of non-availability of suitable Government buildings shall be obtained from the Collector (or G.A.D. in case of Jaipur).
 - (ii) The Head of Department/Head of the Office should first assess the area of the buildings, number of rooms and other facilities and locality where the office is to be located.
 - (iii) Terms and conditions of lease shall be laid down with competent sanction. The term of lease should not be more than the duration for which office building is required for a longer duration. Terms should contain provision of extension of lease at the option of State Government for revision of rents as per conditions laid down in delegation of powers. Tenancy may be terminated earlier than the prescribed period/extended period, as the case may be, giving 3 months notice.
 - (iv) The amount of rent shall include element of municipal rates and taxes. Liability on account of Land and Building Tax if any, shall not be undertaken by the Government.
 - (v) The initial rent will be fixed as per assessment of P.W.D. A certificate from Executive Engineer/Assistant Engineer that rent charged is reasonable shall be taken when building is first taken on rent and at the time when rent is revised.
- (b) **Contingent expenditure on Temporary Structure, Repairs, etc.:** The Head of office shall ordinarily get maintenance and repairs of the building done from the owner of the house. In case of urgent requirements temporary structure and petty items like electric, sanitary and water fittings, the work may be got done as per his financial powers.
- (c) The Head of Office shall ensure that building taken on rent is kept in proper condition and no damages are allowed to be done to the building. In case such damages which are considerable, proposals for re-imbursement of loss should be sent to the Government. The lease should also contain suitable provision on this account.
- (3) **Printing :** (i) As a general rule printing shall be got done at the Government press. Printing may also be got from the market to the extent of limits laid down in financial powers after either obtaining NAC or without NAC from Government presses.

.....
1. Substituted vide Circular No. 9/2002 dated 15.6.2002 for – "Service Postage Stamps".

- (ii) Tenders will not be necessary in case printing is got done from approved printing presses at the rates approved by Government press, if any.
 - (iii) In case where rates are not approved or in case of urgent requirement and in case of special nature, work will be got done through open tenders for an estimated amount of Rs.30,000/- and above and through limited tenders if the estimated amount is less than Rs. 30,000/- in the manner prescribed in stores Purchase Rules contained in part-II of these Rules.
 - (4) **Repairs and Maintenance:** Machinery and equipments for carrying out repairs and maintenance are classified as under:-
 - (a) (i) Office equipments.
 - (ii) Machinery and equipments used in offices or works,
 - (iii) Motor Vehicles, and
 - (iv) Furniture and fixtures.
 - (b) (i) Except in cases of rate contract by C.S.P.O. office equipments like duplicating Machines Photo state copiers, Calculating machines, Calculators, Fax, Other equipments like water coolers, refrigerator, air-conditioners, television, Intercom Telephones, Tractors, Medical equipments like X-Ray equipments, Sonography, Cat-Scanning, etc., overhead projectors, Film projectors, Cameras, V.C.R./ V.C.P. and other electronic and sophisticated scientific/medical equipments shall be got repaired and maintained through their manufactures, distributors or authorised dealers.
 - (ii) Repairs and maintenance of computers purchased and installed through Rajasthan State Agency for Computer Servies as per Store Purchases Rules shall be got done from the supplier of such computers during warranty period. After expiry of the warranty period annual maintenance shall be arranged either through the above mentioned Agency or directly.
 - (iii) The Head of the Departments shall enter into annual rate contracts for the repairs and maintenance of machinery and equipments mentioned in caluse 4 (a) (i) with the manufactures, distributors or authorised dealers after negotiations preferably at the time of their purchases and get it renewed year to year.
- In case manufactures, distributors or authorised dealers do not agree to such rage contracts or in case of Machinery and equipments other than mentioned in caluse (i)above, tenders shall be invited in accordance with the provision of the Store Purchases Rules and repairs got done from established mechanics having well equipped workshops, spare parts will always be purchased from authorised dealers.
- (c) The repairs of machinery and equipments used in execution of works shall ordinarily be got done in the Departmental workshops to the extent of ficility available in these workshops.
- In case where arrangements for such repairs and maintenance do not exist in the workshops and machinery and equipments are considered of special nature, repairs and maintenance shall be entrusted to the manufactures, distributors or their authorised dealers. In case they do not agree or in cases of the machinery and equipments for ordinary use, repairs shall be got done through tenders from established mechanics having well equipped workshops in accordance with the provision contained in the Stores Purchase Rule.
- (d) Repairs and maintenance of Motor Vehicles shall be got done from the State Motor Garages located in Rajasthan or in departmental workshop, if such workshops have adequate facility and capacity to handle such repairs without effecting their own job.

In case Motor Garages or Departmental workshop do not provide such facility, repairs and maintenance shall be got done from the authorised dealers on the basis of N.A.C. from such Garages or Workshops and in case there are no authorised dealers, repairs and maintenance will be done from established meachnics having well equiped workshops through tenders as per provisions of Stores Purchases Rules.

- (e) Skpare parts for machinery, equipments and Motor Vehicles will, however, be purchased only from authorised dealers.
- (f) **Maintenance and Repairs during Warranty/Guarantee period:** The Drawing and Disbursing Officer/Store Officer shall ensure that timely steps are taken to get machinery and equipments and motor vehicles repaired and maintained in good condition and to arrange removal of all manufacturing defects, etc., during period of warranty/and guarantee and in no case such period is allowed to expire in case the equipment is to be kept in the working condition.

In case of loss on the account they will be held responsible. Subsequent repairs after expiry or guarantee/ warranty period shall be got done in accordance with the provisions of these rules. A certificate that repairs, etc., has been done only after expiry of guarantee/warranty period shall also be endorsed on the bills.

- (g) Ordinarily, payments for service rendered shall be made only after the services have been rendered. However, in cases where it becomes necessary to make advance payments for such services, the Head of Department may authorise advances demanded by firms with whom annual rate contracts for maintenance of airconditioners, water coolers, computers, Inter-com system, medical equipments, etc., are entered into and contract thereon provide payment of such advances as a condition to the rate contract.
- (h) **Re canning of Chairs :** Re canning of chairs shall be got done from the institutions/bodies of bling, handicapped widows, orphans and beggers as approved by the Social Welfare Department or such similar bodies at the rates and conditions approved by the C.S.P.O. from time to time.

In cases where there are no such bodies, re canning may be done from individuals of such categories or other sources, In that case the Drawing and Disbursing Officer will certify on the bill that there are no institutions or body located in that place and therefore, re canning has been done from individuals of that categories or other sources.

- (i) **Repairs of furniture:** Repairs of furniture articles like chairs, tables, sofas, cleaning and washing of Galichas, etc, shall be got done as per provisions of Stores Purchase Rules.
- (5) **Conveyance hire charges:** The conveyance hire charges shall be admissible at the rates prescribed in the delegation of financial powers subject to the following conditions:-
 - (j) The Government servant other than Gazeted Government servant is despatched on duty to a place at a distance not less than one K.M. from his office or is summoned to his office outside the ordinary hours of duty by a special order of Gazetted officer.
 - (ii) The Gazetted officer is appointed Officer-in-charge in a court case for attending court/Tribunal, etc., or visiting Government advocates at their officer, or residences for consultation when called by them to prepare written statements, etc., or carrying records of the case.
 - (iii) The Government servant entitled to claim conveyance hire charges shall be required to furnish the prescribed certificates.

Rule 226: Register of Trunk Calls : Each Officer who has been supplied with a telephone shall maintain a Register of Trunk Calls in Form G.A. 116 in which entries shall be made soon after the call, mentioning the name and address of the Officer to whom the call is made. Bill of the

Telecommunication Department shall be verified on the basis of these entries to which reference should be quoted on the bills. The register shall be kept in the safe custody of the officer.

ANNEXURE-A

DRAWAL OF ADVANCE ON ADVANCE CONTINGENT BILL FOR CONTINGENT EXPENDITURE

[See rule 219 (1)(ii)(a)]

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
1.	Agriculture-Heads of Offices under Director of Watershed & Soil Conservation Department	<p>(a) Expenditure incidental to break</p> <p>(b) Unforeseen and emergent expenditure on anti-locust operations.</p> <p>(c) Purchase of seeds, fertilisers, Pesticides, Khas, Moong, thore, Bamboo, Ram-bamboo stone and vegetative & engineering materials, break down, etc., for meeting transportation and other allied expenses thereon.</p> <p>(d) Purchase of animals (sheeps, etc.)</p> <p>(e) Payment to labourers engaged for the users Committee and farmers or on muster Roll.</p> <p>(f) Payment of officers, Employees and farmers on their training and travelling expenses under the scheme.</p>	Upto Rs.50,000/- at a time	Further advance shall not be drawn unless the entire amount is fully adjusted

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(g) Payment to daily labourers and other allied expenses in connection with survey works.		
2.	Archaeology & Museum: Assistant Engineer	(a) Payment to Labourers on muster Roll. (b) Purchase of material for Petty repairs.	Upto Rs.5,000/- at a time in a week.	
	Superintendent, Jaipur, Jodhpur and Udaipur.	(a) Payment to labourers on muster rolls. (b) Payment of transportation charges. (c) Purchase of petty stores.	Upto Rs.5,000/- at a time in a week.	
3.	Ayurved : Director	(a) Purchase of Mercury through Mineral and Metal Corporation. (b) Sugar through Rajasthan Kraya Vikraya Sangh on permit from District Supply Officer. (c) Citric and Tatric Acid through State Trading Corporation.	Upto the amount of actual cost. Upto the amount of actual cost. Upto the amount of actual cost.	

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	Manager Ayurvedic Pharmacy, Ajmer	Purchase of Green and fresh Vanaspati for medicines, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto ¹ [Rs.15,000/-] at a time.	
	Incharge, Ayurvedic Pharmacies.	Purchase of Green and fresh Vanaspati for medicines, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto ¹ [Rs.5,000/-] at a time.	
	Pradhan Chikitsak Govt. (A class) Ayurvedic Ausdhalaya, Ajmer.	Purchase of edible articles on cash payment, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto Rs.1,000/- at a time.	
	Pradhan Chikitsak Ayurvedic Dispensaries 'A' Class.	Purchase of edible articles on cash payment, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto Rs.500/- at a time.	
4.	Animal Husbandry : Director	(a) Purchase of animals and milk.	Upto Rs.1.00 Lakh at a time.	
		(b) Purchase of damaged wheat milo maize and wheat Bran from the Food Corporation of India and/or State Food Department.	Upto the amount of actual cost.	
		(c) Purchase of Autry pool and Naganol injection.	Upto Rs.5,000/- at a time.	

1. Substituted vide Circular No.43/94 dated 8.12.1994.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(d) Purchase of poultry feed ingredient.	Upto Rs.50,000/- per week in each case.	
	Artificial Insemination Officer, Ajmer.	(e) Organising Cattle fair. Purchase of imported drugs medicines and other equipments.	Upto Rs.50,000/- at a time. Upto Rs. 5,000/- at a time.	Goods are to be purchased through authorised dealers & the remittance is required to be made in foreign exchange.
5.	Colonisation :	Payment to Labourers on Muster Roll.	Upto Rs.5,000/- at a time.	
6.	Commercial Taxes : Dy.Commissioner (anti-evasion)	For implementation of the programme of making incognito test purchases.	Upto Rs.5,000/- at a time.	
	Dy. Commissioner (Admn.)		Upto Rs. 3,000/- at a time.	
	Commercial Taxes Officer		Upto Rs. 2,000/- at a time.	
7.	Child Development Project : Officers who are from R.A.S./ Raj. Tehsildar Service Cadre, Regional Dy. Director (Bal Vikas).	For Food grain and oil from Food Corporation of India and State Food Department & National Consumers Federation (For Angan Badi).	Upto Rs.50,000/- at a time.	
8.	Drainage Engineer, Kota.	Payment of labourers on muster roll.	Upto Rs.5,000/- once a week at a time.	
9.	Development :	(a) Expenditure on seminars camps and study tours.	Upto Rs.25,000/- at a time.	

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
10.	Election: Chief Electoral Officer/Director/ Addl. Director of Elections/ Addl. Chief Election Officer/Addl. Election Officer/ ¹ [Secretary, State Election Commission]. District Electoral Officers.	(b) Purchase of fodder for animals.	Upto Rs.5,000/- at a time.	
		(a) Expenditure in connection with General Elections Panchayats/Panchayat Samities, Zila Parishad Elections ¹ [and Elections of Municipal Bodies including Nagar Nigam] on polling materials freight charges & other petty unforeseen expenses of immediate nature during election days.	Up to Rs. 2,00,000/- at a time.	
		(b) Expenditure on Petrol & Lubricants during election days.	Upto Rs.50,000/- at a time.	
		(a) Payment of hire and detention charges to the owners of the motor vehicles during election days.	² [Upto Rs. 10 Lac at a time.	
		(b) Payment of T.A. to the Polling Parties.	Upto Rs. 10 Lac at a time.	
		(c) For Petrol and Lubricants.	Upto Rs. 2 Lac at a time.	
		(d) Lump sum payment to the Presiding Officers for Polling stations for Kerocine Buckets, Mungs, Lantern, Locks, Water arrangements and other unforeseen expenditure on material and Freight charges.	Upto Rs.5 Lac at a time.]	

1. Inserted vide Circular No.26/95 dated 19.9.1995.

2.Substituted vide Circular No.15/2002 dated 27.8.2002 for wotds & figures [Upto Rs.1.00 Lac at a time], [Upto Rs.1.00 Lac at a time], [Upto Rs.25,000/- at a time] & [Upto Rs.1.00 Lac at a time] respectively.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
11.	Education:	(a) Expenses on travelling and messing arrangements for educational tours, training and other camps and repairs to kutcha buildings.	Upto Rs.20,000/- at a time.	
		(b) Payments of lecture fees and travel expenses for Lecturers.	Upto actual amount provided by Government.	
12.	Excise : Excise Commissioner	Payment for Bhang and other exciseable commodities and expenses on transportation of Liquor.	Upto actual amount.	
	District Excise Officer	For running Country Liquor or shops departmentally.	Upto Rs.5,000/- at a time.	
	District Excise Officer, Jaipur.	Payments to Sri Ganganagar Sugar Bills for purchase of Liquor.	Upto Rs.40,00,000/- at a time.	¹ [Deleted]
13.	Exotic Cattle : Breeding Farm, Bassi		Upto Rs.1,000/- per month.	
14.	Employment Exchange : Director	Purchase of News print paper for 'Rozgar Sandesh' through State Trading Corporation of India.	Upto Rs.20,000/- at a time.	

.....
1. Deleted words " Detailed bill to be submitted within 2 months" vide Circular No.9/2005 dated 26.5.2005.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
² [15.	Relief : Collector (Disaster Management & Relief	(a) Payment to Labourers on muster rolls.	Upto the actual cost or the funds allotted for the purpose, whichever is less.	Detailed bill to be submitted within time.]
		(b) Gratuitous relief.		
		(c) Purchase of stores for use of works.		
		(d) Purchase of fodder, transportation charges.		
		(e) Purchase of P.O.L.		
		(f) Purchases of grass and fodder for Depots, established in connection with emigration of cattle.		
		(g) Repair of tankers.		
		(h) Assistance to people affected/likely to be affected in fire, flood, cyclone, hailstorms and earthquake hazards.		
		(i) Assistance to small and marginal farmers.		
		(j) Emergency supply of water, Transportation charges.		
16.	Forensic Science Laboratory, Rajasthan : Director	Payment of fees for medico Legal Cases.	Upto Rs.5,000/- at a time.	
17.	Forest : Divisional Forest Officers, Jaipur, Kota, Jodhpur, Udaipur.	1. (a) Payment to Labourers.	Upto Rs. 5,000/- at a time.	
		(b) Diet articles for animal and birds of the zoo.		
	¹ [Principal Chief Conser- vator of Forest.	2. Payment of Training expenses and monthly stipend to the trainee Rangers.	Upto Rs.20.00 laks per annum.]	
18.	Ground Water : Chief Engineer	(a) Payment to labourers on Muster Rolls.	Upto actual amount.	
		(b) Purchase of P.O.L.	Upto Rs.50,000/- at a time.	

1.Added vide Circular No.7/95 dated 7.2.1995.

2. Amended vide Circular No. 17/2004 dated 22.6.2004 and substituted vide Circular No.24/2004 dated 8.12.2004..

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
19.	General Administration Department(Secretariat) :	For meeting expenses on Independence/Republic Day/Rajasthan Day and like.	Upto Rs.50,000/- in each case.	Detailed bill to be submitted within six months and ceiling for each function to be fixed in consultation of Finance Department.
20.	Government Secretariat: ² [Dy.Secretary	(a) For training of Ministerial staff of Secretariat. (i) Payment of Lecture Fee (ii)Refreshment (iii)Other Miscellaneous Expenditure	Upto Rs. 25,000/- at a time as under : Rs.14,500/- Rs. 9,000/- Rs. 1,500/-]	
		(b) Payment to Postal Department in lieu of postal tickets for filling the Frankling machines.	Upto Rs.8,000/- at a time.	
		(c) POL for Secretariat Pool Vehicles.	Upto Rs.20,000/- at a time.	
	Sr.Accounts Officer, D.O.P. (C)	Disbursement of the amount of financial assistance sanction in individual cases by the Chief Minister out of his discretionary grants.	Upto ¹ [Rs.25,000/-] in a month.	
21.	H.C.M.Rajasthan State Institute of Public Admn., Jaipur: Director	(a) Payment of Lecture fees and mess charges for trainees allowed fee boarding.	Upto actual amount on rates prescribed by the Government.	

1. Substituted vide Circular No.23/2000 dated 28.8.2000. 2.Substituted vide Circular No. 19/2004 dated 17.9.2004.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(b) Payment of Custom Duty.	Upto Rs.10,000/- in each case.	
	Addl. Director, Regional Training Centre, Udaipur.	Payment of Lecture fees to the Lacturers.	Upto Rs.2,000/- at a time.	
	Dy. Director, Regional Training Centre, Kota/ Bikaner/Jodhpur.	Payment of Lecture fees to the Lacturers.	Upto Rs.2,000/- at a time.	
22.	Home Guards : Battalion Commandants of Border Battalions (Home Guards), Barmer/Bikaner/ and Jaisalmer, Sri Ganganagar.	(a) Payment of allowances to volunteers in the Border Battalions.	¹ [Upto Rs.2.50 lac]	
		(b) Running of Mess during training or embodement.		
		(c) Repairs of vehicles.		
		(d) Purchase of P.O.L.		
	Commandants(S.P.) (Home Guards)	(e) Miscellaneous expenses to run camps. Payment of advance for messing/food of Home Guards in event of call up for specified period ranging upto 15 days at the prescribed rate per day per home guard.	¹ [Upto Rs.1.00 lac]	
23.	Irrigation Management and Training Institute, Kota :			

.....
1. Substituted vide Circular No.21/2007 dated 27.10.2007 for - "Upto Rs. 10,000/- at a time" and Upto Rs. 25,000/- at a time" respectively.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	Addl.Chief Engineer and Director.	For running of training courses and organising symposiums, workshops, and seminars for trainees and for procuring machinery and equipments required for the Institute.	Upto Rs.50,000/- at a time.	
24.	¹ Jail : Officer-in-Charge	Purchase of cotton yarn for Jail factories.	Upto Rs.1.00 Lac at a time.]	
25.	Jawahar Kala Kendra, Jaipur.	Payments for artefacts/Programme & activities.	Upto Rs.50,000/- at a time.	
26.	Mines & Geology: Heads of Offices.	Payment to Labourers on Muster Rolls Purchase of P.O.L., spare parts and other controlled articles for departmental purposes.	Upto Rs.25,000/- at a time Upto Rs.2,000/- at a time.	

1. Substituted vide Circular No.1/2004 dated 12.1.2004

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
27.	Medical & Health Services:			
	Addl.Director, Family Welfare	(a) Expenditure for organising variety programme, Kavi Sammelan, Mushayaras, Qawwalies, Exhibition, Puppet Shows and Hari Katha, etc., under Family Welfare Programme.	Upto Rs.5,000/- at a time.	
	Dy.C.M.& H.O.(F.W.)	Expenditure for organising variety programme, Kavi Sammelan, Mushayaras, Qawwalies, exhibition, Puppet Shows and Hari Katha, etc., under Family Welfare Programme.	Upto Rs.2,000/- at a time.	
	¹ [All Principals Medical Colleges.	(a) For payment of incentive money to the patients and motivators.	² [Upto Rs.30,000/- at a time.]	
		(b) To arrange seminars, to hold orientation camps to be conducted within their area.		
		(c) Purchase of Petrol, Oil and lubricants for the vehicles for above purposes under Family Welfare Programme.		
	All Superintendents Associated Group of Hospitals.	(a) For payment of incentive money to the patients and motivators.	² [Upto Rs.30,000/- at a time.]	

1.Existing entries deleted vide Circular No.13/94 dated 23.3.1994, 1/95 dated 6.1.1995 and new entries added vide Circular No.5/95 dated 31.1.1995.

2. Substituted vide Circular No.10/95 dated 25.2.1995.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(b) To arrange seminars, to hold orientation camps to be conducted within their area.		
		(c) Purchase of Petrol, Oil and lubricants for the vehicles for above purpose under Family Welfare Programme.]		
	Principal, Regional Family Welfare Training Centre, Jaipur & Ajmer.	1[(a) For payment of incentive money to the patients and motivators.	Upto Rs.5,000/- at a time.	
		(b) For P.O.L.to the vehicle for above purpose under Family Welfare Programme.]		
	Project Director(F.W.) Bharatpur, Kota, Sawai Madhopur & Dholpur.	Purchase of Petrol, Oil and Lubricants for the vehicles for above purposes under Family Welfare Programme.	Upto Rs.10,000/- at a time.	² [Deleted]
	Director, Medical & Health Services.	(a) For payments for the purchase of vaccine lymph from the State Vaccine Institute Patwadnagar (U.P.)	Upto the amount of the actual cost.	
		(b) Payment of freight charges on Coal wagons, D.D.T.Drums, X-Ray, Units, Sterlizers and other equipments and for sugar.		
		(c) Payments for purchase of imported wheat or Readymade flour of imported wheat.		
		Payment of Custom Charges Cost of petrol Mobile oil. etc. and other incidental charges for bringing UNICEF vehicles from Bombay/Madras/Calcutta to Rajasthan.		

1. Substituted vide Circular No.1/95 dated 6.1.1995.

2. Deleted words "Detailed bill in case of Family Welfare Progra-mme to be submitted within two months" vide Circular No.9/2005 dated 26.5.2005

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	⁵ [Principal, Medical & Dental Colleges.]	For opening letter of credit or for taking delivery of Railway Receipt from Bank for purchase of Hospital equipments from Foreign firms as per terms and conditions.	A sum not exceeding the actual cost of the purchase order.	
	Superintendent, SMS Hospital, Jaipur.	For opening letter of credit or for taking delivery of Railway Receipt from Bank for purchase of Hospital equipments from foreign firms as per terms and conditions.	A sum not exceeding the actual cost of the purchase order.	
	Mobile Surgical Unit, Jaipur, Director or in his absence the officer-in-charge Unit.	Purchase of petrol, oil, lubricants for organising camps.	Upto Rs.6,000/- at a time.	
	Madan Mohan Malviya Govt. Ayurvedic College, Udaipur.	Purchase of milk and food stuffs for patients from Rajasthan Co-operative Dairy Federation.	Upto Rs.10,000/- at a time.	
	¹ [All Chief Medical & Health Officers.	(a) For payment of incentive money to the patients and motivators.	Upto Rs.30,000/- at a time.]	
		(b) To arrange seminar to hold orientation camps to be conducted within their area.		
		(c) For purchase of POL to the vehicles for the above purpose under Family Welfare Programme.		
	² [All Principal Medical Officers.	(a) For payment of incentive money to the patients and motivators.	Upto Rs.5,000/- at a time.]	
		(b) To arrange seminar to hold orientation camps to be conducted within their area.		
	³ [All Dy.Chief Medical & Health Officers (Family Welfare)	(a) For payment of incentive money to the patients and motivators.	Upto Rs.30,000/- at a time.]	
		(b) To arrange seminar to hold orientation camps to be conducted within their area.		
		(c) For purchase of POL to the vehicles for the above purpose under Family Welfare Programme.		

⁴[**Note : Additional/Deputy Chief Medical & Health Officer (Family Welfare) Jaipur, Jodhpur, Udaipur, Bikaner, Kota & Ajmer may sanction advance upto Rs.1.00 Lac for payment of incentive money to the patients and motivators.**]

1. Substituted vide Circular No.1/95 dated 6.1.1995. 2. Added vide Circular No.13/94 dated 23.3.1994. 3. Added vide Circular No.30/95 dated 29.9.1995.4. Added vide Circular No.03/2004 dated 16.2.2004. 5. Substituted vide Circular No. 21/2004 dated 24.9.2004 for - "Principal, Medical Colleges."

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	All District Managers District Family Welfare Bureaus.	(a) For payment of incentive money to the patients and motivators.	Upto Rs.30,000/- at a time.]	
		(b) To arrange seminar to hold orientation camps to be conducted within their area.		
		(c) For purchase of POL to the vehicles for the above purpose under Family Welfare Programme.		
	¹ [Director, State Health Extension Education Information & Communication Bureau (IEC)	For organising State level IEC activities.	Upto Rs.50,000/- at a time.	
	Dy.Chief Medical & Health Officer (F.W.)	For organising District/ Block Sector/ Sub-centre level IEC activities.	Upto Rs.30,000/- at a time.	
	Education & Publicity Officer	For organising IEC activities at district/Block/Sector/Sub-centre level.	Upto Rs.15,000/- at a time.]	

1. Added vide Circular No.40/95 dated 1.12.1995.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
28.	Motor Garage :			
(a)	Controller, Jaipur.	(a) Purchase of petrol, oil and lubricants from Indian Oil Corporation, etc.	⁵ [Upto the cost of one tanker not exceeding 20,000 litre for petrol/diesel; and upto the cost of one drum not exceeding 210 litre for lubricant].	Balance amount of all the bills shall be deposited in 3 weeks.
		(b) Purchase of tyre and tubes.	Upto ¹ [Rs.10,000/-] at a time.	Balance amount of all the bills shall be deposited in 3 weeks.
		(c) Advance to drivers and for other petty expenditure.	Upto ⁴ [Rs.5.00 lacs] per week.	Balance amount of all the bills shall be deposited in 3 weeks.
(b)	Divisional Supdt., Motor Garage, Udaipur.	Purchase of petrol, oil and lubricants from I.O.C.	⁵ [Upto the cost of one tanker not exceeding 20,000 litre for petrol/diesel; and upto the cost of one drum not exceeding 210 litre for lubricant].	Balance amount of all the bills shall be deposited in 3 weeks.
(c)	Divisional Supdt., Motor Garage Udaipur/ Jaipur.	Advance to Drivers.	Upto Rs.5,000/- per week.	
29.	³ [Deleted]			
30.	Printing & Stationery:	(a) Purchase of proprietary items of machines of department.	Upto Rs.50,000/- at a time.	
		(b) Payment of Railway freight of paper stationery articles and press materials received from Mills, distributors and manufactures.	Upto amount of Railway freight.	
		(c) Purchase of P.O.L. and other controlled commodities.	² [Upto the cost of one drum of oil not exceeding 210 litre.]	

1. Substituted vide Circular No. 34/1996 dated 31.10.1996 .

2. Substituted vide Circular No.4/2002 dated 28.2.2002 for figures 10,000/- and 30,000/- and again sub.vide Cir.No.18/2006 dt. 3.10.2006 for – Upto Rs. 15,000/- at a time and again substituted vide Circular No. 17/2007 dated 13.7.2007 for - Upto cost of One Piece Pack of Oil.

3. Deleted vide Circular No.6/2001 dated 22.2.2001. for - "N.C.C., Jaipur : Dy.Director General - For organising training camps. Upto Rs.2.00 lacs per camp."

4. Substituted vide Circular No.19/2004 dated 17.9.2004 for "Rs. 2.00 lacs".

5. Substituted vide Circular No.11/2006 dated 14.8.2006 for "Upto Rs. 9.00 lacs at a time", and "Upto Rs. 4.00 lacs" respectively and again sub.vide Cir.No.17/07 dated 13.7.07 for - Upto the cost of one tanker.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
31.	Pasture Development & Cultivation of Green fodder around tube wells in Jaisalmer district.	Payment to labourers employed for cultivation of pasture.	Upto Rs.5,000/- per week.	
32.	Public Relations :			
	Director	Expenses on exhibitions	Upto Rs.5,000/- in each case.	
33.	Police Department	Expenses on emergent cases as under :		
		(a) Repairs to broken down vehicles.	Upto amount of actual cost but not exceeding	
		(b) Purchase of P.O.L.	Rs.10,000/- at a time.	
		(c) Purchase of fodder for animals including animal feed.		
		(d) Petty construction and repairs to police lines and buildings.		
		(e) Police parties for riots and persuit of criminals etc.		
		(f) Recruitment of Policemen.		
¹ [33A.	Police Department : Superintendent of Police Jaipur City, Jodhpur City, Kota City, Bharatpur, Bikaner, Ganganagar and Ajmer.	Purchase of Petrol/ Diesel from oil companies for petrol pumps run by the Department.	² [Upto the cost of one tanker not exceeding 20,000 litre]	

-
1. Added vide Circular No.17/2003 dated 13.11.2003.
 2. Substituted vide Circular No.2/2004 dated 19.1.2004 and Corrected vide Circular No.4/2004 dated 26.2.2004 and again substituted vide Circular No. 20/2005 dated 20.9.2005 for-Upto Rs.5 Lacs or Actual cost of the tanker whichever is less. and again substituted vide Cir. No.17/2007 dated 13.7.2007 for - up to the actual cost of one tanker.-

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
34.	Revenue Department: Collector	<p>(a) Payment to labourers on muster rolls and purchase of stores for local development works.</p> <p>(b) Expenses on law charges incurred in civil litigation such as court fees, process fees, commissioner fees diet money for witnesses, clerk fee, etc.</p> <p>(c) Payments for procurement of food grains under procurement schemes.</p> <p>(d) Payment to workers on muster rolls and purchase of stores for use in Works or Crash programmes for rural employment</p> <p>(e) Payment to temporary labourers employed for Land Revenue work.</p> <p>(f) Purchase of petrol/oil and lubricants from I.O.C. for District Pool Vehicles.</p> <p>(g) For construction of Patwar Khana.</p>	<p>Upto the amount of actual cost.</p> <p>Upto funds allotted.</p> <p>Up to the amount of actual cost but up to Rs. 10,000/- at a time.</p> <p>Up to Rs. 10,000/- at a time.</p> <p>Upto Rs. 5,000/- at a time.</p> <p>Upto Rs. 5,000/- at a time.</p>	<p>Subject to technical sanction.</p> <p>¹[Deleted]</p> <p>¹[Deleted]</p>

1. Deleted words "Detailed bill in case of crash programme for rural employment to be submitted within 3 months" vide Circular No.9/2005 dated 26.5.2005.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
35.	Consolidation : Collector, Banswara	Payments to labourers on muster rolls. Payment for Pilot Intensive Rural Employment Project Bhukia, District Banswara.	Upto the limits of funds allotted for the purpose.	
36.	Collectors :	Payments for implementation of scheme 'House sites to landless workers in Rural Areas'.	Upto the limits of funds allotted for the purpose.	
	Assistant Collector (Jamidari) & Biswedari	For payment of compensation of Zamidari & Biswedari.	Upto Rs. 50/- in each case.	
37.	Raj Bhawan : Secretary to the Governor	For meeting expenditure relating to House hold, Air fare of the Governor.	Upto Rs. 50,000/- at a time.	
38.	Revenue Board, Ajmer: Registrar	(a) Payment for professional and special services (i.e. T.A. & D.A., Honorarium) to the experts summoned by the Board.	Upto Rs. 10,000/- at a time.	
		(b) Purchase of petrol/oil, lubricants for vehicles.	Upto Rs. 5,000/- at a time	
39.	Research & Soil Survey Bikaner:	Payments to Labourers.	Upto Rs. 5,000/- at a time.	

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
40.	Rajasthan Public Service Commission : ² {Secretary	(a) Payment for conducting examinations.	(i) Upto Rs.40.00 lacs at a time. (ii) Upto Rs.100 lacs at a time (Admn.Department))	
		(b) Purchase of petrol, oil and lubricants for vehicles	Upto ¹ [Rs.10,000/-] at a time.	
		(c) Payments for professional and special services (i.e. T.A. and D.A. and honorarium) to the experts summoned by the Commission.	Upto ¹ [Rs.50,000/-] at a time.	
		(d) Payment for meeting legal expenses	Rs.10,000/- at a time.	
41.	Rajasthan State Chemical Works, Deedwana : Production Manager	(a) Purchase of furnace oil or coal.	Upto Rs.1 lakh at a time.	
		(b) Freight charges etc.	Upto Rs.30,000/- at a time.	
		(c) Payment of excise duty.	Upto Rs.30,000/- at a time.	
		(d) Payment to the labourers engaged in connection with the excavation of Crude Sodium sulphate.	Upto Rs. 3,000/- at a time.	
	Manager Pachpadra	(e) Payment to Salt Producers.	Upto Rs. 2 lacs at a time.	
		(f) Payment of cess to Govt. of India for salt.	Upto Rs.20,000/- at a time.	

1. Substituted vide Circular No.11/95 dated 18.3.1995 for [Rs.30,000/-], [Rs.5,000/-] & [Rs.5,000/-] respectively and again substituted vide Circular No.23/99 dated 21.10.99 for [Rs.50,000/-] & [Rs.15,000/-].

2. Substituted vide Circular No. 8/2008 dated 16.5.2008 for - " Upto ¹[Rs.1.50 lacs] at a time."

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
42.	Directorate Social Welfare Department : Hostel Rescue Homes, District Shelters and Aftercare Homes.	Purchase of controlled/ Rational commodities.	Upto Rs.2,000/- at a time.	
43.	Settlement Department :	Payment to labourers on muster roll.	Upto Rs. 5,000/- at a time.	
44.	Science & Technology : Director	(a) Maintenance of Scientific Instruments and other allied accessories. (b) Payment of remuneration to the experts called for Advisory meeting.	Upto Rs. 2,000/- at a time. Upto Rs.2,000/- at a time.	
45.	Sheep & Wopol Department : Director/District Sheep & Wool Officers and Assistant Director (AL) (ACI) Sheep Wool Department.	(a) Purchase of animals & wool including cost of transport. (b) Payment to casual labourers & training camps for sheep Breeders & for arranging sheep exhibition.	Upto Rs. 1.00 lac at a time. Upto Rs. 5,000/- at a time.	
46.	Special Schemes and Integrated Rural Development: Project Officer, Dy. Secretary (B) Special Scheme Organisation Secretary, SSO.	Payment of P.O.L. Payment of P.O.L.	Upto Rs. 1,000/- at a time. Rs. 3,000/- at a time.	

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
47.	State Woollen Mills, Bikaner: General Manager	(a) Purchase of furnace oil. (b) Transportation charges of furnace oil. (c) Purchase of Raw wool.	Upto Rs.13,000/- at a time. Upto Rs.1,000/- at a time. Upto Rs.50,000/- at a time.	
48.	State Lotteries: Director	Payment of Prize money to - (a) the prize winners for the particular draw. (b) for camp expenditure in organisation of promotion and sale of lottery tickets. (c) Field publicity and propaganda work.	Upto the amount fixed by the Govt. Upto Rs.1,000/- in cash at a time for each draw. Upto Rs.40,000/- in cash at a time for each draw.	³ [Deleted]
49.	Tourism : Director	Fairs & Festivals.	² [Upto Rs.1,00,000/- at a time.]	
50.	Engineering Staff Training Institute (Technical Training Institute, Jaipur) : Director	Payment of lecturer fee, etc.	Upto ¹ [Rs.25,000/-] at a time.	
51.	U.N.D.P., Project, Kota : Project Director	Payment to labourers on muster rolls engaged on Irrigation, drainage, hydrology and agronomy.	Upto Rs.5,000/- at a time once a week.	
52.	World Food Programme Project, (I.G.N.P.). Project Director, World Food Programme:	(a) Handling charges to the authorised clearing Agent on account of cost of grain food stuff, etc.	Upto Rs.5.00 lacs at a time.	

1. Substituted vide Circular No.61/93 dated 17.12.1993 for [Rs.10,000/-].

2. Substituted vide Circular No.4/2002 dated 28.2.2002 for [Rs.50,000/-].

3. Deleted words " Detailed bill to be sent within two months" vide Circular No.9/2005 dated 26.5.2005.

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(b) For payment of octroi as and when required on food grains and oil received for distribution to labourers and low paid Government servants working in I.G.N.P.		
		(c) For transportation charges thereon.		
¹ [53.	Art & Culture : Director, Rajasthan Oriental Research Institute, Jodhpur.	For organising National Conference & meetings and arranging their payment of T.A., Lodging, Boarding, Transportation and cash payment.	Upto Rs. 40,000/- at a time.]	

.....

1. Added vide Circular No. 27/97 dated 8.9.1997.

CHAPTER – XII

INTER – DEPARTMENTAL PAYMENTS/ADJUSTMENTS

Rule 227 : **Division of Departments :** For purposes of interdepartmental payments, the departments of a Government shall be divided into service Departments and Commercial departments according to the following principles:-

- (A) **Service Departments:** These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of the idea of Government or (b) are necessary to, and form part of the general conduct of the business of Government.

Examples of Category (a) are : The Departments of Administration of Justice, Jails, Medical, Police, Education, Public Health, Forest.

Examples of Category (b) are : The Departments of Printing and Stationery, Public Works (Building and Roads)

- (B) **Commercial Departments or Undertakings :** These are constituted mainly for purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Governmental functions. They are required to work to a financial results determined through accounts maintained on commercial principles.

Note: -Government shall specify whether a particular department or particular activities of a department shall be regarded as Commercial department or Undertakings

Rule 228 : **Charging for Services by Service Department – General Rules:** Save as expressly provided by any general or special orders, a Service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to this rule have been authorised :-

- (i) The Forest Department shall charge any other department for vegetable, animal or mineral Products extracted from a forest area.
- (ii) Payments shall ordinarily be made for convict labour as in the case of that supplied to the public works and other departments of Government but no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail works.
- (iii) The Cost of additional Police Guards supplied to an Irrigation or other projects while under construction, shall be debited to the project concerned.

Rule 229 : **Charging by Commercial Department/Undertakings :** A Commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments or Government .

This rule may be applied to particular unit or particular activities of any department even though the department as a whole may not be Commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms a part or any other department.

Rule 230 : **Department acting as an agent of another department:** (1) The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitable in the accounts of the

later as part of the cost of the works for which the land is taken up; but when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

- (2) When a special Officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc., of the Special Officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges incurred in connection with acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.

Rule 231: **Department performing Supplement duties to the main function:** A branch of a Service Department like jail Manufacture, Printing performing duties supplementary to the main function of the Department and intended to render particular services on payment shall levy charges in respect of the work for which it has been constituted.

Rule 232 : A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, shall charge that other department, e.g. , workshop of department.

Rule 233 : A regularly organised store branch of a department should ordinarily charge any other department for supplies made ; but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

Rule 234 : **Inter – Departmental Adjustment:** The Inter-Departmental and Inter-Governmental adjustment shall be made in accordance with the following procedure:-

- (i) **Transactions with Commercial Department/Departments vested with Cheque Drawing Powers:** Where the purchasing department is a Commercial Department or a department vested with cheque drawing powers, all transactions shall be settled through cash or Bank Draft/issue of cheques.
- (ii) Transactions between a Commercial Department and / or a Service Department of between two Departments engaged in manufacturing/ production repair or supply of articles (a) All the transactions upto Rs. 500/- in each case between Commercial Department and a service department or between two service departments engaged in manufacture or production or supply of articles or repair operations, shall be settled in cash only .
- (b) In each case of transaction or the value exceeding Rs. 500/- the settlements/payment shall be made daily or weekly through treasury (Not through the Accountant General). The supplying department shall prepare the invoice and challan in four copies. The purchasing department will present a bill at the treasury for the cost of the supplies made or services rendered alongwith the accepted bill and challan both in quarduplicate indicating the budget head, chargeable appropriation available, designation of the purchasing office concerned on the bill and invoice number and date, the name of supplying department and the head of the account to which the amount is to be credited by transfer. The Treasury Officer will check the heads of the classification (both relating to debit as well as credit) and pass the bill for transfer credit to the receipt head of the supplying department and debit to the expenditure head of the purchasing department.

After the adjustment, the Treasury Officer will retain the first copy and the fourth copy of the challan and invoice and send the second and third copy to the purchasing department for keeping one copy for his office record and sending the other copy to the supplying department.

The fourth copy will be sent to the Accountant General, Rajasthan by the Treasury Officer alongwith the bill in support of the adjustment. If the purchasing department fails to supply the second copy of the challan & invoice of the previous transaction to the supplying department it shall not make any further supplies on credit.

The departments, P.W.D. (B&R), Irrigation, P.H.E.D. and Forest Department vested with cheque drawing powers will, however, settle the claim through cheques.

- (c) **Transactions between two service departments** : When two service departments (i.e. not engaged in manufacturing/production or supply of articles/repair operations) render service or supply to each other, there will be no monetary or accounting settlement and the cost shall be borne by the supplying department. Where the charge related to certain statutory provisions, the transactions shall be settled in cash/by bank drafts.
- (d) **Free Supply of stationery articles and printing work by the Printing & Stationery Department** : The Printing and Stationery Department will make free supply of stationery and printing articles to non-commercial departments. However, the departments declared as Commercial will have to make payment to the Government Presses by Bank Draft/Cash as and when any supply is made to them by the Department.
- (e) **Inter-Governmental Transactions** : There will be no monetary or accounting settlement for petty and isolated claims for service rendered where the value of the transactions does not exceed Rs. 1000/- the term '**service rendered**' shall not include supplies made unless the later form part of service. It would mean an individual act of service. It will not apply to supply of stores, contribution for officers on deputation, claims relating to commercial undertakings.

All transactions above this limit and other not in the preview of this clauses as stated will be settled by Bank Drafts.

CHAPTER - XVIII

WORKS

I - INTRODUCTORY.

- Rule 235:** (1) This Chapter deals with buildings and other works allotted under orders of Government and their repairs and maintenance which are under the administrative control of the Civil or Commercial Departments using or requiring them.
- (2) The term "**Administrative Control**" as applied to works implies inter-alia, the assumption of full responsibility for the construction, maintenance and upkeep of buildings and other works and the provision of funds for the execution of these functions.
- Rule 236:** Subject to the observance of the following General Rules, the initiation, authorisation and execution of works allotted shall be regulated by detailed rules and orders contained in the respective departmental regulations and by other special orders applicable to regulations and by other special orders applicable.
- Rule 237:** **Main stages of works:** (1) Except as provided in sub rule(2) of the rule or in cases covered by any special rules or orders of Government no work shall be commenced or liability incurred in connection with it until:-
- (i) Administrative approval has been obtained from the authority appropriate in each case;
 - (ii) Sanction, either special or general of competent authority has been obtained authorising the expenditure;
 - (iii) A properly detailed design and estimate has been sanctioned; and
 - (iv) Funds to cover the charge during the year have been provided by competent authority.
- (2) **Works in Emergency:** If in any case, whether on grounds of urgency or otherwise a Government servant is required by superior authority to carry out a work or incur a liability which involve any infringement of the sub-rule (1) above, the order of such authority shall be conveyed in writing. On receipt of such written order or, in case of emergency, on his own responsibility, the government servant may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant General that he is incurring an unauthorised liability and states approximately the amount of liability which he is likely to incur.
- Rule 238:** **Delegation of Powers:** (1) The powers delegated to various subordinate authorities to accord administrative approval and to sanction expenditure upon, and to appropriate and re-appropriate funds for works are regulated by the orders contained in the Delegation of Financial Powers in Part-III of these Rules, and other special orders contained in the respective departmental regulations.
- (2) For purpose of approval and sanctions a group of works which forms one project shall be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works will not be avoided by the fact that the cost of each particular works in the project is within the powers or approval or sanction of any authority sub-ordinate there to. While no Government servant shall sanction any estimate for works which cannot be fully efficient unless other works are also sanctioned if the cost of all such works collectively exceeds his powers of sanction, it is not the intention that two or more works should be regarded as forming part of a group of works merely because they are of same nature, if they are otherwise mutually independent.

- Rule 239 :** **Object of the Estimate :** (1) The authority granted by a sanction to an estimate shall on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide.
- (2) Any anticipated or actual savings on a sanctioned estimate for a definite project shall not, without special authority, be applied to carry any additional work not contemplated in the original project or fairly contingent on its actual execution.
- (3) **Supplementary Estimate :** Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned shall have to be covered by a supplementary estimate.
- Rule 240:** **Basic Schedule of Rates & Estimates :** To facilitate the preparation of estimates, as also to serve as a guide in setting rates in connection with contract agreements or for carrying out the work, the basic schedule of rates as prepared by the P.W.D. for that area where the works of the department is proposed to be executed shall be followed and kept upto date. The rates entered in the estimates shall generally agree with the scheduled rates but where, from any cause, these are considered insufficient or in excess, a detailed statement with an analysis showing the manner in which rates used in the estimate have been worked out shall be given in the report accompanying the estimate.
- Rule 241 :** **Contract Documents :** When works are given out on contract, the general principles laid down in Rules shall be carefully borne in mind and the standard terms and conditions of contract and agreement as prevalent in P.W.D. shall be followed.
- Rule 242 :** **Ceiling for execution of work by own agency :** Save where any particular department has been authorised by the Government to execute all or specified classes of departmental works without reference to the Public Works Department, and subject to any special rule or orders issued by Government to apply to special classes of works, and subject to specific powers given to Departments all original works and repairs, upto the amount specified in delegation from time to time relating to building and other works, the administrative control of which vests in civil/commercial departments, shall be executed through the agency of the Public Works Department.
- If the work is got executed through own agency the necessity of detailed estimates and measurements could be dispensed with by the Department in case of works costing upto Rs. 50,000/-.
- Note :** The Public Works Department shall include Rajasthan State Bridges & Constructions Corporation Limited (RSBBC).

II – ACCOUNTING RULES FOR WORKS EXECUTED BY CIVIL/ COMMERCIAL DEPARTMENTS.

- Rule 243:** When works allotted to a civil/commercial department other than the Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works shall be prescribed by departmental regulations.
- Rule 244:** **Accounting of expenditure on Works :** (1) Adequate accounting arrangements shall be made in respect of all big projects before they are started. Failure to make such arrangements may result in financial loss and discredit to Government. It is, therefore, of the utmost importance that whenever proposals for big projects or for commercial or quasi commercial undertakings are made, suitable provision shall be made for the accounting and audit procedure to be observed in departmental regulations in consultation with Finance Department.

- (2) For works costing more than 50,000/- there shall be duly sanctioned detailed estimate, copies of sanctions to estimates shall be communicated to the Accountant General by the sanctioning authority as soon as a sanction is accorded.
- (3) Payments for all works costing more than Rs. 50,000/- done by contract or material purchased shall be made on the basis of measurements recorded in Measurement book register of Stock Received. A muster roll shall be prepared for works done by daily labour. The prescribed bill shall be used for payment to contractors. If any work charged establishment is entertained on monthly wages whose pay is chargeable to a work, prescribed bill shall be used for payment of their wages. The rules regarding the preparation and checking of these documents will be found in Public Works Financial & Accounts Rules.
- (4) Separate contingent bills shall be prepared for expenditure relating to works duly supported by sub-vouchers in accordance with the provisions contained in Chapter XI of these rules. The name of work as given on the sanctioned estimate shall be noted conspicuously on each sub-voucher as well as in the bill itself.
- (5) The Controller ledger shall be maintained generally in accordance with provisions of P.W.F. & A.R. in case intermediate payments including advances on running account are made. Ledger is not required in case where payment to contractors is final.
- (6) Annual Register of Tools and Plants and Accounts of Receipts and Issues of T&P purchased shall also be prepared as per P.W.F.&A.R. A certificate about physical verification shall be sent to the Accountant General so as to reach him on or before the 15th of November every year.
- (7) A copy of the Register of Buildings in charge of every Drawing and Disbursing Officer shall be sent to the Accountant General in the prescribed form under P.W.F.&A.R.

Note : Forms as are in use in Public Works departments shall be used as far as possible.

Rule 245: Charging of Expenditure in Accounts : Expenditure on works of occasional, petty construction and repairs (ordinary and special) costing of Rs. 5,000/- or less executed by own agency shall be drawn and charged as contingent expenditure of the department concerned where provision is not made in the budget separately. In case expenditure is Rs. 5,000/- and less which forms part of bigger programme or it exceeds Rs. 5,000/- it will be charged as works expenditure to detailed heads 'Major Works' or 'Minor Work' in case of Construction and 'Maintenance and Repairs' in case of repairs as separately provided in the budget.

Rule 246: Power to operate upon funds placed with Civil/Commercial Department: In case the work is executed by Public Works Department, the Department shall have power to operate upon funds provided in the Budget/Account head of the Civil/Commercial Department to the extent intimated. In no case the funds shall be drawn by the Civil/Commercial Department and placed in Deposit account of Public Works Department.

III - MISCELLANEOUS

Rule 247: Sanitary, Water Supply and electric installation to Government Buildings: Subject as hereinafter provided, all works and repairs in connection with sanitary, water, supply and electric installations to Government buildings exceeding Rs. 50,000/- shall be carried out through the agency of Chief Engineer P.W.D.(B&R) except in special cases under the orders of Government.

¹[Provided that Deputy Secretary, Department of Personnel (B) is authorised for such work of Secretariat buildings through departmental agency up to Rs. 2.00 Lac.]

1. Inserted vide Circular No.1/2007 dated 3.1.2007.

- Rule 248 :** **Purchase of Building Prohibited** : The acquisition of a building by purchase is prohibited except with the sanction of the Government. In such cases a survey and valuation report by the Public Works Divisional Officer shall be necessary.
- Rule 249:** **Restriction on sale or dismantling of buildings** : No Public building, which is not a purely temporary structure, shall be sold or dismantled without prior sanction of Government.
- Rule 250:** **Furnishing date to Accountant General for Residential Buildings:** In respect of buildings available for occupation as residences, the Civil Departments shall furnish data annually to Accountant General in such form as may be prescribed by him, to enable him to prepare Capital and Revenue accounts.
- Rule 251 :** **Expenditure on Public Ceremonies** : Expenditure incurred on public ceremonies including caremonies connected with the inauguration of important Government works, for example, the laying of foundation stones of Government buildings, the opening of canals, bridges, etc., shall be subject to the sanction of the Government and limited to the amount mentioned in the Delegation of Financial Powers.

CHAPTER – XIV

REFUNDS AND MISCELLANEOUS EXPENDITURE

I – INTRODUCTORY

Rule 252 : Miscellaneous expenditure is subject generally to the rules of procedure which apply to contingent expenditure, except in so far as it may be governed by any special rules or orders made by competent authority.

II – REFUNDS OF REVENUE

Rule 253 : **Classification of Refunds :** (1) **Refunds of revenue are broadly classified as :** (i) Refunds to which the claimants are legally entitled, and

- (ii) Refunds which are made ex-gratia, Government being under no legal obligation to make them.
- (2) **Refund not regarded as expenditure for allotment :** Refunds of revenue are not regarded as expenditure for purpose of grants of appropriation.
- (3) **Remission of revenue before collection is not Refund :** Remission of revenue allowed before collection are to be treated as reduction of demands and not as refunds.

Rule 254 : **Sanction to Refunds:** (1) The sanction to a refund of revenue may either be given on the bill itself or quoted therein. A certified copy of the sanction shall be attached to the bill when such orders are not communicated separately to the Accountant General.

- (2) **Refunds not to be credited in the Deposit Account :** Refunds of revenues shall be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account shall be drawn on the receipt of a departmental officer and credited in a deposit account pending demand.

III – PROCEDURE FOR REFUNDS

Rule 255 : The following procedure to make the refunds shall be followed : (i) Before a refund of any kind, otherwise in order, is allowed, the original demand or realisation as the case may be, shall be traced and a reference to the refund shall be so recorded against the original entry in the cash book as departmental accounts or other documents as to make the entertainment of a double or erroneous claims impossible. A certificate of such a note having been made shall be given in all bills for refunds.

- (ii) Except, as hereinafter provided or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in Form G.A. ¹[No.17]. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.
- (iii) Lapsed deposit statements for the deposit unclaimed for three complete account year and original records of the Treasury in case of revenue deposited in the treasury shall be adopted as reliable record for the verification of the original credits and authority for refunds.
- (iv) The Drawing and Disbursing Officer shall record a certificate in the bill for refund that the amount was actually deposited in treasury and has not been drawn before.

1. Inserted vide cir No. 8/94 dt. 9.2.94

- (v) In cases where verification is not complete and satisfactory, the claimant shall be required to execute a bond agreeing to make good the loss to Government, should the payment turn out to be irregular at a later stage.
- (vi) The above procedure shall also apply to the refunds to be made of a part of a lump sum remitted into the treasury/Bank on behalf of several candidates for which a single collective receipt has been issued.

Rule 256: Currency of order for Refunds of Revenue: Unless otherwise provided by any law or rule or departmental regulations, an order for refund of revenue shall remain in force for a period of three months only from the date on which it was issued and no payment shall be made on its authority thereafter unless it is got revalidated by the sanctioning authority.

IV- COMPENSATION TO GOVERNMENT SERVANTS FOR LOSS OF PROPERTY.

Rule 257: Compensation not Payable for accidental loss of property: (1) No compensation for accidental loss of property shall be paid to Government servant except with the approval of the Finance Department.

- (2) **Compensation not payable for losses due to act of God:** Compensation will not ordinarily be granted to a Government servant for any loss to his property, which is caused by cyclone, earthquake, floods, etc., or to any other natural calamities or which is due to an ordinary accident, which may occur to any citizen, for example, loss by theft or as the result of railway accident or fire etc. The mere fact that at the time of the accident, the Government servant is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties will not be considered as sufficient ground for the grant of compensation.

Note: In case of sanction of compensation the amount shall be drawn on the from the salary bill.

V-COMPENSATION FOR LAND

Rule 258: The procedure to be observed for the payment of compensation for Land taken up for public purposes shall be regulated by the following provisions:-

- (1) Unless there is something repugnant in the subject or context, the rules given in this chapter for the acquisition of land for the Public Works Department apply, *mutatis mutandis*, to other Departments of Government also.
- (2) The expenditure relating to the cost of a land taken up by acquisition for Government purposes shall be classified as under. The Drawing Officer should keep these provisions in view and record also the proper classification on the bills:-
 - (i) The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitable in the accounts of the later as part of the cost of the works for which the land is taken up; but when land is taken up for two or more service departments co-jointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary; and
 - (ii) When a Special Officer is employed for the acquisition of land for any department, the expenditure on pay, allowance etc., of the Special Officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges

incurred in-connection with acquisition of land on establishment, contingencies etc., shall be borne by the department for which the land is acquired.

- (3) **land Acquisition Officer:** After all preliminaries in respect of estimate etc., that may be required under departmental rules in force for the time being duly carried out, the land will be taken up under the Rajasthan Land Acquisition Act 1953 and amended from time to time either by the Collector or by some special officer who is appointed solely for the purpose of acquiring land for the Public Works Department and vested with the powers of a Collector under the said Act. The procedure differs in the two cases.
- (4) **Procedure of Special Officers appointed under the Rajasthan Land Acquisition Act 1953:** Government servants appointed solely for the purpose of acquiring land for the Public Works Department being invested with the powers of a Collector under the said Act are regarded as Public Works Disbursers and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers. The following procedure shall be observed by such Government servants:-
 - (i) When an award is made under Section 11 of the said Act, the Special Officer shall have a statement prepared in the Appended form "A" showing the amount payable to each person under the award and shall on the day the award is made, forward a copy of the statement, signed by himself to the concerned Head of the Department for whom the land has been acquired, who shall forward a copy of the statement to the Accountant General, Rajasthan than after completing Col. No. 9 & 10 of the statement. Before signing the copy, the Special Officer should carefully satisfy himself that it correctly shown the amounts due under the award and should himself enter the total of Column 6 of the statement in words both in the original and copy. A subsidiary statement in Form "AA" giving particulars regarding the acceptance by the persons concerned of the amount entered in Column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement "A" shall be made in the Accountant General's Office on the receipt of the statement in Form "AA".
 - (ii) In case where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form B by the Land-acquisition Officer as soon as the decision of the court is ascertained and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in column 1 to 4 with the original award by the officer.
 - (iii) Any change in the apportionment of the officer's award made by a Court under section 30 of the said Act should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.
 - (iv) In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by representatives when the award was made, the Special Officer shall required them to appear personally or by representative by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not apply for a reference to the civil court under section 18, the officer shall after any further endeavor to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in Form 'E'. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged of as Public Works Expenditure and when the persons interested under the award ultimately claim

payment, the amount will be paid to them in the same manner as ordinary Revenue Deposits. The officer, should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non attendance may be reduced to a minimum, whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

- (v) In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form 'C' containing a reference to the item showing the amount due to that person in the statement prescribed in Rule 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form 'CC' may be substituted for separate receipts in Form "C".
- (vi) The Special Officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be to the Accountant General when forwarding to him the account of the month in which the payments are made.
- (vii) All payments into Court for deposit under the Act should be made by means of Cheques in favour of the Presiding Officer of the Court, payable by order of the Courts to credit Civil Court Deposits. The Cheques should be accompanied by receipts in triplicate in Form 'D' duly filled up, of which one will be retained by the court for record, and the other two returned, duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the Accounts of the month to which the payment relate. The amounts deposited in the Court will be accounted for as expenditure in the Public Works Accounts of the Collector and the ultimate payments to persons interested under the award shall be arranged for by the court under the rules for the payments of Civil Court Deposits.
- (viii) When a court has awarded any compensation in excess the officer's award the further payment due, as entered in column 6 of the award statement in Form B should be made into the court by means of a cheque and the procedure described in the preceding rule should be followed. Form 'D' being used with the necessary changes to give full particulars of the order of the court.
- (ix) The Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance in accordance with Rules under heading 'Cheques' in Chapter VI of the General Financial and Account Rules.
- (4) **Payments under the Act after the Special Officer is relieved of his Special Duties:** In any case in which a reference is made to the Civil Court, and the award of the Court is not made till the special officer has been relieved of his duties, the further payments due under these award shall be made by the Collector, who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in sub Rules 4 (vii) and (viii) above.
- (5) **Procedure of Collectors or other Civil Officer not specially employed for land acquisition:** When the land is acquired by the Collector or other Civil Officer, not specially employed for the work, such Collector or civil Officer is not a Public Works Disburser, but draws money for payment due under his award from the treasury.
- (6) Such Collector or Civil Office shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the civil court, prepare a statement in Form A or B or in both, as the case may be showing the amounts due, and forward a copy thereof to the Accountant General in the manner prescribed in sub rules 4 (i) and (ii). Additions and alterations in the award statement

should also be communicated to the Accountant General as prescribed in sub Rules 4 (iii) and a subsidiary statement in Form 'AA' should, if necessary, be furnished as laid down in sub Rule 4 (i). The procedure laid down in sub Rule 4 (iv) should also be observed by such Collector or Civil Officer.

- (7) In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form 'C' containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts laid down in sub Rule 4 (vi) above. These receipts will be the Treasury Officer vouchers for the payments.
- (8) The receipt referred to in sub Rule (7) shall be forwarded by the Treasury Officer with the accounts of the month to the Accountant General.
- (9) For payments into Civil Courts the procedure laid down in sub Rules 4 (viii) and (ix) should be observed.
- (10) The Treasury Officer has no concern with the award or with the award statement. He makes the payments on the authority of the Collector or other officer assessing compensation. The Collector, may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form 'C' and make it payable at the treasury to the payee, altering the word's paid in my presence in Cash/by Cheque to..... or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payment forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should be sent weekly advice of orders paid.
- (11) **Procedure when no money Compensation is paid :** In cases in which compensation is granted in the shape of either land in exchange or remission or revenue as provided in Section 31(3) of the said Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (Sub-Rule 13 below) made by them body.
- (12) **Investment of compensation money deposited in Court:** Investments under Section 32 and 33 of the said Act of money deposited in Court should be arranged for, in the case of purchase of Government securities in communication between the court and the Reserve Bank of India, Calcutta and purchase of land should be effected under the Court orders through the Collector or other Revenue authority. The Reserve Bank of India will inform the court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.
- (13) **Adjustment and Recovery of payment on behalf of a department of the Central Government or bodies financially independent of Government :** (i) In any case in which land is acquired for a Municipality or other body financially independent of Government or for a department of the Central Government or the State Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body or department, shall be made and audited as if the land were being acquired for the State Government. If the State Government issues such an order, the Collector or other officer, who makes payments on account of the land acquired shall draw funds from the treasury and make payments in the manner laid down in the rules using the forms prescribed, and shall render his accounts to the Accountant General.

- (iii) The cost of compensation and acquisition in respect of a Municipality or other body financially independent of Government shall be payable by the municipality or other body concerned in the manner laid down below:-
 - (a) The estimated cost of compensation and acquisition will be paid to the credit of Government in advance on such dates and in such installments as the Government may in each case direct. The Collector shall estimate as closely as possible the amount required for the advance deposit. When a deposit proves insufficient the Collector will similarly arrange for additional credit. These advance payments should be credited in the treasury accounts to a special deposit head under "Civil Deposits-Deposits for work done for public bodies or individuals". All charges will be debited to this deposit account.
 - (b) In case land is acquired for a department of the Central Government, the Central Government shall pay in full the amount of compensation payable to the owners of the land and cost of acquisition. The department concerned of the Central Government will make a specific allotment for these charges which will be intimated to the Collector or other officer when acquisition proceedings are being intimated or as soon as after the commencement of proceedings as possible. The compensation and acquisition charges mentioned above shall be debited to the allotment specially made for the purpose by the Central Government.
 - (c) In cases where the property to be acquired is first requisitioned for temporary use by Government and then acquired the expenditure incurred by the State Government on behalf of the Central Government should be recorded as Central expenditure. In such cases the State Government is required to operate direct on the funds specifically placed at their disposal by the Union Government.

The undisbursed amount under revenue deposits/Civil Court deposits should remain on Civil Books (Central) because the amounts can be claimed by award at any time and eventual disbursement is to be made by Civil Authorities through the treasuries.

As regard lapsed deposits, Credits should be passed on to the Defence Department, because the original debits were passed on to that Department and as the Defence Department is treated as a separate Government.

As and when claimant appear, Civil Authorities may authorise the payment and make necessary adjustments against the balances of the Defence Department. No authority for the repayment of lapsed deposits by Civil Authorities is required from Defence Department.

- (d) The cost of acquisition referred to in Sub-Rule (a) and (b) shall be determined in accordance with such orders and instructions as may be issued by Government in the Revenue Department from time to time.

Form A

No. and Date of statement.....Date of Award.....Name of work for which land has been acquired..... No. and date of declaration in..... Gazette, viz., No..... date..... page..... statement showing compensations awarded by..... under section..... Act XXIV of 1953. To all the persons interested in the plot of land situated in the village of..... in State..... No..... on the Revenue Roll of the District of..... Pergannah.....

S.No.	Name of persons to whom pay-ment due is under the award	Area of land	Abatement of land Revenue	Valuation of any buildings that may be taken upon the land	Total amount due to each person, including the amount shown in column 5 the amount awarded for the land interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA
1	2	3	4	5	6	7
Re- marks	Number and date of voucher			Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.		
	No.	Date		Date	Reference to the report stating the date	
8	9			10		

To be completed by the concerned Head of Departments.

Notes : Each award statement should be confined to the lands to be taken under one declaration i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

- Regarding Col.7, see note to Form "AA".

FORM 'AA'**Particulars regarding the acceptance by the persons concerned of amounts entered in Award**

Statement No.....

Date.....

Name of work for which land has been acquired.....

No. and date of declaration in.....Gazette, viz., No.....dated.....Page No.....

1	2	3				
S.No. in the State- ment of Award under Sec- tion 11 of the Act	Name of person whom pay- ment is made under the award.	Particulars of amount entered in column 6 of the Award State				
		a	b	c		d
		Amount accepted without protest	Amount accepted under protest	Amount deposited in Court		Amount undischarged owing to non-attendance and the treasury in which it is deposited.
				Amount Court	Reasons for depositing	
		Rs. P.	Rs. P.	Rs. P.		Rs. P.

Note : In noting these particulars in the award statement it may be sufficient to enter the letter a,b,c or d as the case may be, in column 7 of the statement when the whole of the award is shown in one of the four sub-column a, b, c or d in this statement.

FORM 'B'**No. and Date of Statement.....**

Name of work for which land has been acquired.....

No. and date of declaration in.....Gazette, viz. No..... dated..... Page No.....

Statement showing the amount of compensation awarded by the Court of..... under section 26 of Act XXIV of 1953.

S.No. in the Statement of Award under section 11 of the Act	Names of persons to whom payment is due under the award.	Amount originally awarded		Amount paid by Collector under the original Award.		Total Amount Awarded by the Court		Further payments due		Remarks	No. and date of Voucher
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
1	2	3		4		5		6		7	8

FORM 'C'**(Obverse)**

No. of Vouchers

Name of work for which the land has been
acquired..... No. and date of declaration in
Gazette viz..

No.....date.....

Serial No.....in Award Statement No.....

Dated.....

Name of Payee.....

I.....of.....
.....Tehsil.....District.....

do hereby acknowledge to have received Rs.
on account of cost of land taken up by the
Government as detailed on reverse.

Signature of payee.....

Locality

FORM 'C'**(Obverse)**

No. of Vouchers

Name of work for which the land has been
acquired..... No. and date of declaration in
Gazette viz..

No.....date.....

Serial No.....in Award Statement No.....

Dated.....

Name of Payee.....

I.....of.....
.....Tehsil.....District.....

do hereby acknowledge to have received Rs.
on account of cost of land taken up by the
Government as detailed on reverse.

Signature of payee.....

Locality

FORM 'C'**(Reverse)**

Details of Land etc.and their values
 Village.....Tehsil.....
 District..... Land.....
 Acres.....Rods.....
 Poles.....
 Value
 .Rupees..... P. ...

FORM 'C'**(Reverse)**

Details of Land etc.and their values
 Village.....Tehsil.....
 District.....Land.....
 Acres.....Rods.....
 Poles.....
 Value
 .Rupees..... P. ...

FORM ' CC'

Consolidated voucher for payment made during200 ... in accordance with Award Statement No.....
 Dated..... on account of land acquired forin the district of TehsilVillage.....

Serial No. in Award Statement	Name of payee	Area of land	Amount paid		Signature of the payee and date of payment
			Rs.	P.	
1	2	3	4		5

Paid in my presence in cash/ by cheque to the above person, the total sum of Rs.P.

(In words)

Dated

Signature of officer

FORM D

Name of work for which land has been acquired
.....

To the Judge of the Court at The sum of Rs.
..... on account of compensation for land taken
up for the above purpose payable as detailed below
is tendered for deposit in Court under Section
31(2) of Act XXIV of 1953 :-

S.No. in Award Statement No.	Names of Parties	Area of land Acres	Amount payable to each		Remarks
			Rs.	P.	
Total					

Land Acquisition Officer.

Dated.....19

Received the above amount for credit to Civil
Court Deposits.

Judge

Note :- This form should be used when the
amounts of compensation due are sent to a Civil
Court for deposit.

FORM D

Name of work for which land has been acquired
.....

To the Judge of the Court at The sum of Rs.
..... on account of compensation for land taken
up for the above purpose payable as detailed below
is tendered for deposit in Court under Section
31(2) of Act XXIV of 1953 :-

S.No. in Award Statement No.	Names of Parties	Area of land Acres	Amount payable to each		Remarks
			Rs.	P.	
Total					

Land Acquisition Officer.

Dated.....19

Received the above amount for credit to Civil
Court Deposits.

Judge

Note :- This form should be used when the
amounts of compensation due are sent to a Civil
Court for deposit.

FORM D

Name of work for which land has been acquired
.....

To the Judge of the Court at The sum of Rs.
..... on account of compensation for land taken
up for the above purpose payable as detailed below
is tendered for deposit in Court under Section
31(2) of Act XXIV of 1953 :-

S.No. in Award Statement No.	Names of Parties	Area of land Acres	Amount payable to each		Remarks
			Rs.	P.	
Total					

Land Acquisition Officer.

Dated.....19

Received the above amount for credit to Civil
Court Deposits.

Judge

Note :- This form should be used when the
amounts of compensation due are sent to a Civil
Court for deposit.

FORM E

Name of work for which land has been acquired

To

The Officer-in-Charge of.....Ttreasury.

Please receive for transfer to credit of Revenue Deposits the sum of Rs..... on account of compensation for land taken up for the above purpose, payable as detailed below:-

S.No. in Award Statement No.	Names of Persons to whom due.	Area of land	Amount payable to each		Remarks
		Acres	Rs.	P.	
Total					

Dated.....19

Land Acquisition Officer.

Received the above amount and credit for Rev. Deposits.

Treasury Officer

Note :- This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

FORM E

Name of work for which land has been acquired

To

The Officer-in-Charge of.....Ttreasury.

Please receive for transfer to credit of Revenue Deposits the sum of Rs..... on account of compensation for land taken up for the above purpose, payable as detailed below:-

S.No. in Award Statement No.	Names of Persons to whom due.	Area of land	Amount payable to each		Remarks
		Acres	Rs.	P.	
Total					

Dated.....19

Land Acquisition Officer.

Received the above amount and credit for Rev. Deposits.

Treasury Officer

Note :- This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

CHAPTER – XV

DEPOSITS

I – INTRODUCTORY

Rule 259 : Nature of deposits : **Deposits are classified as under :-**

- (i) Revenue Deposit
- (ii) Security Deposit
- (iii) Civil Court Deposit
- (iv) Criminal Court Deposit
- (v) Personal Deposit
- (vi) Public Works Deposit
- (vii) Forest Deposit
- (viii) Deposit for works to be done for Public Bodies and private persons
- (ix) Deposit of fees received by Government servants for work done for private bodies
- (x) Election Deposit
- (xi) Deposit of Local Funds

Other classes may be added under the orders of the Government.

These are further classified as (i) Interest Bearing Deposits and (ii) non-interest Bearing Deposits and are accounted for under heads '**8338-Deposits of Local Funds**', '**8342-other Deposits (Interest-Bearing)**' and '**8443-Civil Deposit**' and '**8448 Deposits of Local Funds**' (Non-Interest Bearing_ respectively.

II – GENERAL PRINCIPLES & LIMITATIONS

Rule 260: **General Principles :** (1) No moneys shall be received for deposit in the Government account unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

- (2) Subject as aforesaid, it is the duty of the Drawing and Disbursing/Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority.
- (3) No sums are to be credited to any deposit which can be carried to any other head of account, for example, revenue paid to the Government on account of a demand not yet due shall be finally credited to the proper head of revenue, and shall not be placed in deposit.
- (4) Grants-in-aid received by Government from outside agencies for specific purposes, where the agencies do not retain control over the execution of the Scheme/Project for which they are intended shall not be taken to deposit account but to '**Receipts**' under the receipt major head concerned. Where the outside agencies retain control, grants-in-aid received from such

agencies will be taken direct to Deposit account and the expenditure on the Schemes/ Projects will be debited direct to the Deposit account.

Rule 261: **Items not to be treated as Deposit:** The treatment of the following items as deposits is prohibited:- (1) (a) Pay, pension or other allowance on the ground of the absence of the payee or for any other reason;

- (b) Fines on the ground that appeal is pending. They shall be credited forthwith to the appropriate head of revenue, and refunded, if necessary, on the order of the appellate Court;
- (c) Refunds, whether of stamps or of other receipts, pending demand by the claimant;
- (d) The sale proceeds of unclaimed property, ordinarily the property itself to kept for six months.
- (e) Value of valuable articles of jewellery or other property received for custody and restoration in kind.

(2) **Items treated as Deposit :** The following shall be treated as deposit:-

- (a) Compensation fines (including costs in criminal cases) due to an injured party and not to Government, both in appealable and non-appealable cases, till they lapse under the ordinary rule.
- (b) Fines payable to local bodies or ordered by Courts to be distributed as rewards to Government servants or private person, till the period allowed for appeal has elapsed or if an appeal is presented till it is decided.
- (c) The property left by persons dying intestate and without heirs, which Civil courts will secure and hold for certain periods in accordance with local law.
- (d) The sale proceeds of perishable unclaimed property for six months after explaining circumstances for keeping in deposit.
- (e) The sale proceeds of impounded cattle for three months and if no claim is made within that time; the amount shall be credited in concerned revenue account.
- (3) Moneys which do not relate to or form part of the revenues of the State shall not be included into the Government account. Money tendered as personal deposits by private individuals or by Government servants acting in other than their official capacity and funds of quasi-public institutions, like Schools, dispensaries, etc., which are aided by the Government, shall not be accepted for deposit in a treasury without the special sanction of the Government.

Rule 262: **Detailed classification of Deposits :** (1) The details of classification of deposits are as under :- (i) **Revenue Deposits :** This head deals with deposits received on account of revenue courts or in connection with revenue administration.

- (ii) **Security Deposits :** (1) This head includes earnest money or security money received from tenderers/contractors/firms in the civil Department other than Public Works and Forest Department, security deposits received by Police Department under Motor Vehicles Acts and other Acts and security deposit received in cash from government servants and caution money deposited by students in educational institutions under rules of the Government.

Note : (1) Register of Caution money deposits shall be maintained in the following Form:-

Register of Caution money deposit										
S. No.	Class	Name of Student	Father's Name	Receipt No. & date of deposit	Amount	Date of admission	Date of completion of studies	Date of refund of caution money to the student	Amount refund	Re-marks

- (2) The tenderer stationed outside Rajasthan shall remit earnest money deposits by means of bank drafts directly to the departmental officers.
- (iii) **Civil and Criminal Court Deposits** : The head includes deposits received in Civil and Criminal Courts in connection with dealing with the cases filed in the respective courts. The head will also include such deposits made by the Government in the higher Courts due to preferring appeal against the judgement of the lower courts, and getting stay to execute the court order and where the appellate court has ordered to deposit the amount of decreed as a pre-condition to entertain appeal.
- (iv) **Personal deposits**: The accounts are, maintained as a bank account in the treasury. The head includes receipts and payments on account of awards and attached estates under Government management, cash found on the persons of prisoners at the time of their admission to Jail and utilised on similar sums due to other prisoners on their release and mental patients confined in a Mental Hospital, etc.
- Other personal deposits made by Government servants in their official capacity shall not be accepted at treasury/sub-treasury without the sanction of the concerned Treasury Officer.
- (v) **Public Works and Forest Deposits** : Rules relating to Public Works and Forest Deposits have been prescribed separately.
- (vi) **Election Deposits**: These deposits include deposits made in connection with elections for Legislative Assemblies. Parliament and election petitions and an appeal preferred for election in the Courts Concerned.
- (vii) **Deposit for works done for Public Bodies and Private Persons**: The head deals with amount received for payment of compensation of land acquisition for Public bodies like Municipalities and local bodies which are financially independent of the Government.
- (viii) **Deposit of fees received by Government servants for work done for private bodies**:
 (a) The head includes share of the Government servants on account of fees received from private bodies for work done by them where the exact amount of fees and the distribution of shares between Government servant and Government is known.
 (b) In case the amount of fees or the shares are known only approximately the full amount received should be credited to this head.
- (ix) **Deposits of Local Fund** : These have been dealt with in Chapter XVI.

III – REPAYMENT OF DEPOSITS.

Rule 263: Accounts and Repayment of Revenue Deposit, Security Deposit, Civil and Criminal Court deposits and Election deposits:

- (1) (a) The detailed account of deposits under account head '**8443-Civil Deposits**' shall be maintained in the Register of Deposits and Repayment in Form G.A. 171. Every item shall be recorded in the name of the person from whom the amount is received.

- (b) A person claiming refund of a deposit shall have an order of the court or authority which ordered acceptance of the deposit to refund the deposit made by him. Earnest/Security money deposits shall be refunded ordinarily under the authority of an order endorsed upon the receipt of original challan.
- (c) Deposit repayment order and voucher will be prepared in Form G.A. 120. As a safeguard against fraud the Head of the office/Drawing and Disbursing Officer shall enter the name of the payee after the words "**Passed for payment to Shri/M/s.....**".
- (d) The Head of the office/Drawing and Disbursing Officer will make entry in the register about repayment when the payment is actually made or bill endorsed in the name of the person.
- (e) Ordinarily no part payment will be permitted.
- (f) In case the Drawing and Disbursing Officer desires that the deposit instead of being refunded, may be credited as receipts under the concerned head, he will issue sanction, whereupon the Treasury officer will make necessary transfer on this basis.
- (2) **Currency of Repayment Order** : Unless otherwise provided by any law, or rule or order issued by competent authority a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.
- (3) **Petty deposits of Courts** : In Civil Courts where numerous petty sums are received from suitors for immediate payments in full like service and publication of summons and notices, diet money of witnesses and for other similar purposes, the detailed control shall be with the receiving court. The court however, shall open a Personal Deposit Account in the treasury and operate it by cheques. The Court shall record and deal with these petty deposits with the same care and formality as applicable to Personal Deposits Account and the record shall be maintained in the same form and manner as laid down in these rules. Detailed instructions about receipts, credit, repayments, reconciliation, etc., shall be provided in the departmental regulations.

Rule 264: **Payments from Personal Deposit Account** : (1) (i) Payments are made only by cheques signed by the Head of the Office/Drawing and Disbursing Officer/Administrator.

- (ii) The cheques are current for three months after the month of issue.
- (iii) Payments shall on no account be allowed to exceed the balance at credit on the deposit account.
- (iv) The charges in the treasury accounts shall be supported by the original paid cheques.
- (v) A Pass Book of Personal Deposit Account shall be maintained in Form G.A.155.
- (2) **Lapse of Balances** : Payments will not be permitted by Treasury Officer from a Personal Deposit Account, which has not been operated continuously, for preceding five financial years and which have been closed with the sanction of Finance Department.
- (3) **Payment out of Permanent Advance** : In the case of prisoners in jail and mental patient's confined to Mental Hospitals, the Head of the office may make the payment in cash to the prisoners released and patient discharged from his permanent advance which will be recouped by withdrawals from Personal deposit account from the treasury as in clause (1) above.
- (4) **Maintenance of Accounts** : The account of the receipt of deposits and repayments shall be maintained in personal ledgers. It is not necessary to transfer the accounts to a new ledgers with a new year. For this purpose sufficient number of pages should be assigned to several accounts which should be bound up into volumes.

- (5) **Reconciliation with the Treasury** : The Head of the office/Administrator shall carry out the reconciliation of all deposits with the concerned Treasury once a year.

IV – LAPSED DEPOSITS

Rule 265 : (1) Deposits upto Rs. 100/- unclaimed for one complete account year or other deposits or balances including caution money deposited by students unclaimed for more than three complete account years, shall, at the close of March in each year, be treated as lapsed and shall be credited to the appropriate head of revenue by the Treasury Officer.

- (2) (a) For the purpose of this rule, the age of a repayable item shall be reckoned as dating from the time when the amount of deposit was initially deposited.
- (b) In case of deposits from contractors or suppliers the age shall be reckoned as dating from the time when the amount of deposit has become due for refund after payment of final bill as per agreement, etc.
- (3) The application for sanction for the payment shall be made in the Form G.A. 154. There should be separate application for deposits repayable to each person and it will be used as voucher on which payment is to be made.
- (4) The amount of lapsed deposit refunded shall be shown in the cash book as a refund and not debited to deposits.
- (5) The repayment of lapsed deposits shall be recorded in the Register so as to guard against a second repayment.

V – SECURITY DEPOSITS MADE BY THE GOVERNMENT.

Rule 266 : (1) Whenever the Government has preferred an appeal in the higher court against the judgement of lower court which has awarded decree against the Government and has requested for stay to execute such decree till the appeal is finally decided and where the appellate court has ordered to deposit the amount of decree as a pre-condition of appeal and stay, the amount so deposited by the Government shall be treated as expenditure and shall be accounted for in head "**8674-Security Deposits made by Government. (i) Security Deposits with Courts**". This head shall also account for deposits made by the Government with State Electricity Board, Municipalities, etc.

- (2) **Deposits with the Courts** : The above head shall also account for amount deposited in courts for the cost payable to the respondents against the order of High Court.
- (3) In case the appeal is decided in favour of the Government the amount so deposited with the court shall be taken back and the debit appearing in the above account cleared.
- (4) In case, however, if the appeal is not decided in favour of the Government, the amount so deposited shall be treated as expenditure by transfer.

VI - DEPOSIT OF FEES

Rule 267 : Procedure for accounting of fees received by Government servants for work done for private bodies:

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

- (ii) (a) In cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned, all the fees shall in the first instance be paid into the treasury to the credit of the Government (as far as possible by the bodies paying the fees) and the amount due to the Government servant concerned shall be drawn on regular bills.

The Drawing and Disbursing Officer shall claim the amount due to Government servant in a bill specifying therein the authority sanctioning the payment of fees and send the bill to the Treasury concerned for verification of the credits and to pass the bill and where the full amount of fees was deposited in the account head **"Deposit of fees received by Government servants for work done for private bodies"** advise to credit the share of the fee due to the Government the minor head **"Other Receipts"** of the department concerned.

- (b) If the exact amount of fees and the distribution of share are known before hand, the share due to the Government shall be credited as revenue of the Department to which the Government servant belongs and the balance shall be credited to the deposit head mentioned in Rule 262 (viii) for drawal by the Government servant on regular bills.
- (c) If the amount of fees or the shares are known only approximately before hand, the amount of fees shall be credited to the head mentioned in Rule 262 (viii) pending final settlement when the recoveries shall be disposed off as in (b) above.

Note : For the purpose of the above rules, **"Fee"** would mean as defined in Rule 7(a) of the Rajasthan Service Rules, 1951.

- (d) In case of payment of fees by the Employees State Insurance Corporation to the Government doctors for medical examinations, the Corporation may pay two third of the fees to the doctors direct and deposit one third of the amount every month for whole of Rajasthan in the Treasury at Jaipur.

CHAPTER – XVI

I – INTRODUCTORY

¹[DEPOSITS OF LOCAL BODIES]

Rule 268: **Deposits of Local Bodies :** (1) The financial transactions between Government and local bodies are not included in the Government account except in so far as their cash balances may be deposited with Government and accounted for under the deposit heads:

- (i) **"Interest Bearing Deposits :** 8338 – Deposits of Local Funds".
- (ii) **"Non-Interest bearing Deposits :** 8448 – deposits of Local Funds".
- (iii) **Local Fund explained :** (i) Revenues administered by bodies, which by law or rule having the force of law come under the control of Government whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments the enactment of leave, pension or similar rules.
- (ii) Revenues of any body which may be specially notified by the Government as such.
- (3) **Classification of Local Fund :** The main classes of local fund are :-
 - (i) Fund of Improvement Trust.
 - (ii) Fund of Municipalities.
 - (iii) Fund of Panchayat Samities/Panchayats.
 - (iv) Fund of Development authorities.
 - (v) Contributory Provident Fund of Universities and aided institutions.
 - (vi) Fund of Zila Parishad.
 - (vii) Fund of Rajasthan State Electricity Board.
 - (viii) Fund of Rajasthan State Road Transport Corporation.
 - (ix) Fund of Krishi Upaj Mandies.
 - (x) Fund of Housing Board.
 - (xi) Fund of Educational Institutions & other institutions.

Rule 269 : The financial transactions between Government and local bodies will be regulated by the following rules and by such other general and special orders as may be issued by Government in this behalf.

II – CHARGES RECOVERABLE FROM LOCAL BODIES

Rule 270 : Unless any of the following arrangements is authorised by specific orders of Government, a local body will be required to pay, in advance, the estimated amount of charges to be incurred or cost of services to be rendered, by Government on account of the fund –

- (i) Payments as made by Government are debited to the balances of the deposits of the local fund with Government;
- (ii) Payments are made as advances from Government funds in the first instance, pending recovery from the local fund; and

1. Added vide Circular No. 8/94 dated 9.2.1994.

- (iii) Recovery from the local fund may be postponed till the time when Government has to make payment for the charges.

III – RECOVERY OF GOVERNMENT DUES BY ADJUSTMENT

Rule 271: Any amount due to Government by a local body, including any amount over due for payment in respect of a loan, is subject to recovery by adjustment from any non-statutory grant sanctioned for payment to it. The authority signing or countersigning a bill for such a grant shall see that this rule is observed as far as practicable.

IV – REVENUE COLLECTED ON BEHALF OF LOCAL BODIES.

Rule 272 : Unless it be expressly authorised by law, proceeds of taxes, fine or other revenues levied or collected by Government may not be appropriated direct to a local fund without passing them through the Consolidated Fund whether or not such taxes, fines, etc., are earmarked from the start for the purposes of the fund.

Rule 273: Payments to Local bodies of amount received by the Government : Subject to the provisions of relevant Acts and Rules made thereunder, payments to local bodies in respect of revenue and other moneys raised or received by Government on their behalf shall be made in such manner and on such date, as may be authorised by general or special orders of Government.

V – USE OF SERVICE POSTAGE STAMPS.

- Rule 274 :** (1) Service Postage stamps shall not be used by a Local Fund Officer or any Government servant acting in a capacity connected with a local fund.
- (2) Service Postage Stamps may be used on the correspondence of a public officer acting as such, even through the correspondence relates to the affairs of a local body.
 - (3) Telegraphic message, the charges for which are to be borne by local funds, shall be classified as "**Private**" and not as "**State**".

VI – AUDIT OF ACCOUNTS

- Rule 275 :** (1) Accounts of all local bodies will be subject to annual audit through the Director, Local Fund Audit Department, Rajasthan established by the Government and the specific provisions of the Local Fund Audit Act and Rules made thereunder will be applicable for audit of accounts.
- (2) In cases where such accounts are audited by the Indian Audit and Accounts Department under general agreement reached between Government and the Comptroller and Auditor General, audit fees on the basis of daily rates prescribed by Government from time to time shall be charged for the audit of local and other non-government funds excluding funds for audit of which the rates of fees recoverable are prescribed by law or rule having the force of law.
 - (3) Nothing contained in this rule shall be held to over ride any special instructions of Government exempting any particular local body or institution wholly or partially from the payment of audit fees.

VII – ROUNDING OFF OF FINANCIAL TRANSACTIONS

Rule 276 : Except in respect of dues fixed by or under any law or under any special order of Government, financial transactions between Government and local bodies should be rounded off to the nearest multiple of a rupee proportion below 50 paise being ignored and 50 paise and above rounded off to the next higher rupee.

VIII – RECEIPTS AND PAYMENTS

Rule 277 : **Deposit in treasury with Government Sanction:** (1) Save where it is expressly provided by any law or rule having the force of law, money pertaining to a Local fund may not be received for deposit at a treasury without some general or special order of the Government.

(2) **Account of Local Bodies to be pure Banking Account :** The accounts of Local Fund at a treasury shall be kept as a pure banking account, money being paid into and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government directs otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local bodies concerned.

(3) **Overdrawal not Permitted :** No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining before hand a loan or contribution from Government funds to cover the over-drafts.

IX – VERIFICATION OF BALANCES

Rule 278 : **Annual Verification by the Treasury Officer :** The annual verification of the balances at the credit of each Local Fund in the State shall be done by the concerned Treasury Officer in consultation with the authority administering the Fund.

CHAPTER – XVII
GRANT-IN-AID ETC.

I – SCOPE

Rule 279 : The chapter deals with grants-in-aid, contributions/subsidies to local bodies/Corporation/Board Companies, religious, Charitable or educational Institutions, Public club, contributions to public exhibitions and fairs, scholarship, stipends and expenditure from discretionary grants placed at the disposal of particular authority.

**II – GENERAL PRINCIPLES/REQUISITES FOR SANCTION OF
GRANTS-IN-AID, CONTRIBUTION, ETC.**

Rule 280: **General Principles :** (1) Unless otherwise provided in the departmental rules/instructions grants shall be made available, as far as possible on the basis of specific schemes drawn up in sufficient detail and duly approved by Government.

- (2) Every order sanctioning a grant shall specify clearly the object for which it is given and the conditions, if any, attached to the grant.
- (3) Before sanctioning grants-in-aid to private institutions, it should be examined that the institutions have the experience and managerial ability to carry out the purposes assigned to them and a machinery is devised to keep an effective and constant check to see that the money is utilised fruitfully and applied to the purpose intended.
- (4) **Quantum of amount of Grant:** Only so much of the grant shall be paid during any financial year as is likely to be expended that year. In the case of grants for specific works or services such as buildings, water supply schemes and the like, the sanctioning authority, should use its discretion in authorising payments, according to the needs of the work, the authority signing of countersigning a bill for grants-in-aid under the relevant Rules shall see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.
- (5) **Bonds to be executed before grant is Released :** (i) Before the grant is released, the grantee shall be required to execute a Bond in Appendix – 9 with two sureties to the Governor of Rajasthan that he will abide by conditions of the grant by the target dates if any, specified therein and in the event of his failing to comply with the conditions or committing breach of the bonds, the grantee and the sureties individually and jointly will be liable to refund to the State Government, the entire amount of the grant with interest thereon as prescribed or the sum specified under the bond. In special cases in which such a bond is not found feasible and/or on due consideration, the Administrative Department decides not to insist upon a bond on the above lines, it would be necessary to work out alternative arrangements in consultation with the Finance Department and the Law Department for ensuring that the interest of Government are safeguarded effectively.
 - (ii) The above instructions will not apply to the following types of institutions or organisations:-
 - (a) **Quasi-Govt. Institutions :** Institutions or organisation set up by Government as autonomous bodies either under a Statute or as a society registered under the Rajasthan Societies Registration Act, 1958 (Act No. XXVIII of 1958) or otherwise.
 - (b) **Government aided Bodies :** Institutions or organisations which receive financial assistance from the State Government on a regular basis, (either wholly or on a fixed percentage basis) and/or

- (I) Whose annual budget is approved by the Government; or
- (II) Government is adequately represented and associated with the Boards of management or Committee of Management of the Institutions.
- (ii) **Sureties not to be furnished** : The requirement of furnishing two sureties shall not be insisted upon, if the grantee institutions or organisation is a society registered under the Rajasthan Societies Registration Act, 1958 (Act XXVIII of 1958) or is a Co-operative Society or is an Institution of standing in whose case such sureties are not considered necessary by the respective Administrative Department.
- (iii) A certificate to the effect that the grantee has executed the requisite bond or has been exempted from doing so after working out alternative arrangements shall be furnished alongwith the grants-in-aid bill duly signed by the Drawing and Disbursing Officer.
- (iv) The stamp duty payable on bond shall be borne by the Government.
- (v) **Audited Statement of Accounts** : (a) Before a grants-in-aid to any public body or institution, non-official or semi-official bodies, such on public clubs, etc., the sanctioning authority shall, invariably obtain the following set of audited statement of accounts of the body or institution concerned in order to see that grants-in-aid is justified by the financial position of the grantee and to ensure that previous grant, if any, was spent for the purpose for which it was intended:
 - (i) The Receipt & Payment Accounts of the Body as a whole for the financial year.
 - (ii) The Income & Expenditure accounts of the Body as a whole for the financial year.
 - (iii) The Balance Sheet as at the end of the financial year for the body as a whole.
 (b) Trading or commercial organisation shall be required to furnish the audited statement of Profit & Loss Account instead of the Income & Expenditure Accounts.

Note : Institutions in receipt of annual grant up to Rs. two lakhs shall be required to furnish only Receipt and Payment Account of the bodies as a whole for the financial year.

 - (c) For the statement indicated at item (ii) above in the case of small institutions, which are mainly fed by recurring grant, the requirement of audited statement shall not be insisted upon for sanctioning the first two instalments if the statement are not ready. However, such statement of accounts for previous financial year shall be obtained before sanctioning final instalment unless exempted.
 - (d) The sanctioning authority shall indicate in the sanction that the audited statements of accounts have been received.
- ¹[(6) **Authority for carrying out audit** :- It is not essential that accounts should be audited in every case by the Indian Audit and Accounts Department. It will be sufficient if the accounts are certified as correct by Chartered Accountant registered with the Institutes of Chartered Accountants of India. In case of small institutions in receipt of annual grant upto Rs. 5.00 lacs, the accounts audited by a retired member of Rajasthan Accounts Service on the panel approved by the Finance Department shall be accepted by the sanctioning authority. The panel will be for three years in the first instance and thereafter every time extension of two years, subject to maximum age limit of 65 years.]
- (1) The authority sanctioning grants-in-aid shall endorse a copy of the order to the Accountant General, as well as to the Director Local Fund Audit Department, Rajasthan.

III – REQUISITES FOR GRANTS-IN-AID FOR SPECIFIC PURPOSE – NON – RECURRING

Rule 281 : Unless it is otherwise ordered by Government every grant made for a specific object is subject to the following implied conditions :-

- (i) That the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority;
- (ii) That any portion of the amount which is not ultimately required for expenditure upon that object shall be duly surrendered to Government;
- (iii) The assets acquired wholly or substantially out of the grant shall not without the prior sanction of the Government be disposed of, encumbered or utilised for any purpose other than those for which the grant sanctioned;
- (iv) An undertaking shall be obtained by the authorities from the grantee institution that they (the institutions) agree to be governed by the condition of the grant, which result in the creation or acquisition of permanent or semi-permanent assets;
- (v) The grantee institutions shall maintain a register in the following Form of the permanent and semi-permanent assets, immovable and moveable property of a capital nature, the value of which exceeds Rs. 1,000/- acquired wholly or mainly out of Government grants. Such register shall be maintained by the grantee institutions in respect of such sanctioning authority and a copy thereof shall be sent to the sanctioning authority annually.

Register of Assets acquired wholly or substantially out of Government Grants (to be maintained by the Grantee Institutions).

Sanctioning Authority.....

S. No.	Name of Grantee Institution			Whether any condition regarding right of ownership of Govt. in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid sanction.	Particulars of assets actually created or acquired.	Value of the assets as on.....
	No. & date of sanction	Amount of the sanctioned grant.	Brief purpose of the grant			
1	2	3	4	5	6	7

Purpose for which utilised at present.	Encumbered or not.	Reasons, if encumbered	Disposed of or not	Reasons & Authority, if any for disposal.	Amount realised on disposal.	Remarks
8	9	10	11	12	13	14

- (vi) The sanctioning authority shall maintain accounts of permanent and semi-permanent assets, immovable and moveable property of capital nature the value of which exceeds Rs.1,000/- created or acquired wholly or mainly out of Government grants by each grantee institution in the following Form. This record shall be of permanent nature and shall be posted on the basis of annual return furnished by the grantee institution in terms of condition No.(v) above;

S. No.	Name of the Grantee institution	No. & date of sanction	Amount of the sanctioned grant Rs. P.	Brief Purpose of the grant	Whether any condition regarding the right of the ownership of Govt. in the property or other assets acquired out of the grant was incorporated in the grant-in-aid sanction		Particulars of assets actually created or acquired.
1	2	3	4	5	6		7
Value of the assets as on.....	Purpose for which being utilised at present	Encumbered or not	Reasons, if encumbered	Disposed off or not	Reason and authority if any, for disposal	Amount realised on disposal	Remarks
8	9	10	11	12	13	14	15

- (vii) The registers mentioned above shall be available for scrutiny by audit;
- (viii) In case any scheme being handled by an autonomous body or Government aided institution is abandoned or is transferred to the State or other institution, the concerning Administrative/Head of the Department shall ask the former body or institution to effect a corresponding reduction in the administrative expenditure on the staff. The quantum of grants-in-aid to that body or institution shall also be reduced proportionately;
- (ix) A condition shall be laid down that assets acquired wholly or substantially out of Government grants shall not without the prior sanction of Government be disposed of, encumbered or utilised for those purposes other than for which grants were sanctioned;
- (x) As and when an asset is written off, necessary notes shall be kept in the Register of Assets mentioned above. At this stage there is no need to reflect the same in Income & Expenditure account.
- (xi) As and when an asset is written off or is sold, the sale proceeds thereof shall be taken as receipts of grantee institutions and shown in the Income and Expenditure account (income side) and the book value of the assets disposed of shall be shown as assets disposed off below the total value of the assets on the asset side of the Balance Sheet and simultaneously the same value shall be shown under the heads "**Capital Investment written off**" on the liability side of the Balance Sheets. This would not be reflected on the expenditure side of the Income & Expenditure Account; and
- (xii) The refund of grants-in-aid shall be credited as "**Other Receipts**" of the department, concerned.

Rule 282 : Reasonable Time Explained : (i) Reasonable time should ordinary be interpreted to mean '**one year**' from the date of issue of letter sanctioning the grant;

- (ii) This grant shall be sanctioned to meet the requirements of a year even extending beyond the financial year, but only so much of the grant shall be paid during the financial year as is likely to be spent during that year;
- (iii) The remaining unspent grant at the end of the year in such cases shall not be refunded at the close of the financial year. In such cases the sanctions should contain that the grant will not lapse at the close of the financial year;

- (iv) On the expiry of the period of one year from the date of sanction, any unspent balance thereof shall be duly surrendered to the Government;
- (v) In respect of sanctions which require the grant to be utilised during a financial year, the unspent balance thereof shall be duly surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year's grant, if any.

Rule 283: Principles for sanctioning Building Grants: The following principles shall be kept in view while sanctioning building grants to Institutions/Organisations, etc. :

- (i) It shall be ensured that the building grant is sanctioned for the minimum area required for the purpose of the grantee institutions;
- (ii) The order sanctioning the grant shall embody such other conditions as may be considered necessary for ensuring to Government the right to claim a share of the rent;
 - (a) Where the buildings are used for purposes other than those for which the grants were made; and
 - (b) Where the land has been granted free of cost and it is found that any kind of rent is being collected for such land.

In order to ensure that the above conditions can in the event of their breach, be enforced through a court of law, such conditions, shall be incorporated in the agreement/bond executed.

IV – UTILISATION CERTIFICATES

Rule 284: Utilisation Certificate necessary : In the following cases submission of Utilisation certificates would be necessary:-

- (a) In case of Panchayat Samities/Zila Parishad for grants released for specific purposes like purchase of equipments, construction of buildings, etc.
- (b) in cases of Municipalities for the grants released on or after 31.03.1970 except in these grants released for general purposes mentioned in clause (4) of rule 285.
- (c) in case of Rajasthan Sangeet Natya Academy, Rajasthan Lalit Kala Academy, Rajasthan Sahitya academy Rajasthan State Sports Council, Universities, Malviya Regional Engineering College, Jaipur and the similar other institution, for grants sanctioned for specific purposes like purchases of equipments, construction of buildings, etc.

Rule 285: Utilisation Certificate not necessary: In the following cases submission of utilisation certificate for the grants released will not be necessary:-

- (1) In case of Panchayat Samities/Zila Parishad/Municipal Boards for all grants released on or before 31.3.1970. From 01.04.1970 submission of utilisation certificate would be necessary in Appendix-11.
- (2) In case of Panchayat Samities/Zila Parishads in respect of grants to be released for general purposes.
- (3) In case of Rajasthan Sangeet Natya Academy, Rajasthan Lalit Kala Academy, Rajasthan Sahitya Academy, Rajasthan State sports Council, Universities, Malviya Regional Engineering College, Jaipur and similar other institutions for grants released for general purposes.

- (4) For general purpose grant i.e., expenditure on pay & establishment and office expenses for the Scheme under non-plan/plan or Centrally sponsored schemes.

Rule 286 : Authority to whom utilisation Certificate to be sent : (1) In case where the accounts of the grantee are not subject to audit by the Director, Local Fund Audit Department, Rajasthan, the utilisation certificates for such grant shall be furnished to the Accountant General by the sanctioning authority.

- (2) In case where the accounts of grantees are audited by the Director, Local Fund Audit Department, Rajasthan, the utilisation certificate for such grant shall be submitted to the Director, Local Fund Audit Department by the sanctioning authority, who will send the same to the Accountant General.
- (3) In respect of grants released to Panchayat samities/Zila Parishad for specific purposes like purchases of equipments, construction of buildings, etc., the utilisation certificate shall be prepared separately by the Vikas Adhikaris/Secretaries concerned and sent to the District Level Officer of the Department concerned which released the grant. The District Level Officer shall countersign the same and submit it direct to the Accountant General, Rajasthan.
- (4) In case of grants released to Municipal Boards on or after 01.04.1970, the utilisation certificates shall be prepared and signed by the Executive Officer/Municipal Commissioner and submitted to the Assistant Director/Deputy Director, Local Bodies (to be nominated by the Director of Local Bodies) for countersignature and onward transmission to the Accountant General, Rajasthan.
- (5) In case of grants-in-aid where conditions are attached regarding objects and time, certificate shall be prepared in four copies, original will be sent to Accountant General (A&I), second copy to the Administrative Department, third copy to the Rural Development and Panchayat Raj Department and the fourth copy shall be kept by the rendering authority.
- (6) The utilisation certificate will be prepared in the following form:

S.No.	Letter No. & Date	Amount
Total		

1.Certified that out of Rs..... of grant-in-aid sanctioned under Head..... during the year..... in favour of..... vide order number given in the margin and Rs..... on account of unspent balance of the previous year, a sum of Rs..... has been utilised for the purpose of..... for which it was sanctioned and that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that the balance of Rs..... remaining unutilised at the end of year has been surrendered/deposited vide challan/cheque/Demand Draft No.... dated..... will be adjusted towards grant-in-aid payable during the next year.

Place :

Date:

Signature of the authority Utilising the grant.

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned:-

Kind of checks exercised :-

- 1.
- 2.
- 3.
- 4.
- 5.

Place:

Date:

Signature of countersigning Authority.

V – INSTRUCTIONS TO BE OBSERVED FOR SANCTIONING AND PAYMENT OF GRANTS-IN-AID TO PUBLIC BODIES, ETC.

Rule 287 : The following instructions shall be strictly observed by sanctioning authorities, for sanction and payment of grants-in-aid to public bodies, institutions or statutory bodies, etc.:-

- (a) Once a grants-in-aid has been sanctioned, it is the responsibility of the sanctioning authority to ensure that the amount is drawn by presentation of a bill Form G.A. 118 at the treasury and that the payment is made to the grantee.
- (b) Before the amount is drawn, it should be particularly seen that the conditions, if any, attached to the grant have been accepted by the grantee without reservation.
- (c) A Register of Grants shall be maintained by the sanctioning authority in Appendix-12.
- (i) Columns 1 to 6 of the register shall be filled in simultaneously with the issue of the order sanctioning each grant. These columns shall be attested by Gazetted Officer authorised by sanctioning authority in column 7. Serial number shall be recorded on the body of the sanction letter at the time the item is entered in the Register as under:

"Noted at Serial No.....in the Register of Grants".

Such a record will guard against the possibility of double payment.

Column (8) and (9) shall be filled in and attested by a Gazetted officer concerned as soon as the bill is ready or received from grantee in column 10. The bill shall then be submitted to the Drawing and Disbursing Officer with the register for signing the bill in the Form G.A.118 and to the sanctioning authority for giving his dated initials in column (11) of the Register, Column 12 to 15 shall be filled in after the utilisation certificate is received.

It shall be duty of sanctioning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill for the same purpose has already been paid before. No bill should be signed unless it has been noted in the Register of Grants against the relevant sanction. This will also facilitate watching of payments in instalments, if any, in the case of lump-sum sanctions.

- (ii) The Register shall be put up once every month to the Head of the Department. Any case of delay in the receipt of statements of accounts, etc., from the grantee or the submission of

utilisation certificate shall be specifically brought to his notice. The Accountant General shall also be informed of the reasons for delay.

- Rule 288 : Duties & Responsibilities of Sanctioning Authority :** (1) In cases in which conditions are attached to the utilisation of a grant in the form of specification of particulars objects of expenditure or the time within which the money shall be spent, or other, the departmental officer on whose signature or countersignature the grants-in-aid bill was drawn shall be primarily responsible to certifying to the Accountant General, where necessary, the fulfillment of the conditions attaching to the grant, unless there is any special rules or order to the contrary. The certificate shall be furnished in such form and at such form and at such intervals as may be agreed between the Accountant General and the Head of the Department concerned. Before recording the certificate, the certifying officer shall take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports statements, etc., in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally, the inspection or audit report, as the case may be, will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the breaches of those conditions.
- (2) In the case of recurring grants-in-aid, the sanctioning authority shall record certificate on the payment of all the instalments of the first year's grant payable within the period specified for its utilisation to the effect that the utilisation certificate is not required in this case. In the case of subsequent payments a certificate of utilisation of the previous grant shall be attached with the bill.

- Rule 289 : Procedure for release of grants to the Panchayat Samities/Zila Parishad :** (1) Transfer of funds to Panchayat Samiti/Zila Parishad shall be proposed by each Head of the Department concerned in respect of each scheme operated by them under the following Heads:-

Name of the Scheme.....Head of Account Amount Rs.....

- (i) Establishment Charges:
 - a) Pay & Allowances (except (T.A.)).
 - b) Travelling Allowances.
- (ii) Contingent charges including purchase of stores.
- (iii) Subsidy/incentive to individuals/institutions.
- (iv) Grants
 - (a) Works
 - (b) In lieu of land revenue
 - (c) General
 - (v) Loans
- (2) Money for establishment charges in respect of each scheme shall be released by the treasury in the last week of each month for meeting the establishment charges of the following month.
- (3) Funds under Heads (ii) to (v) mentioned in (a) above shall be transferred to each Panchayat Samiti/Zila Parishad in respect of each scheme separately under the prescribed Heads by Rural Development and Panchayati Raj Department, Rajasthan on quarterly basis, first quarter commencing from 1st April each year.

Rule 290 : **Payment of grant-in-aid through P.D. Account:** It shall be obligatory for every corporation/Company/Board/Local Body receiving payment in the form of grants-in-aid from the Government to open Personal Deposit Account in its name with the respective Treasury of the District. The amount so sanctioned by the Government will be credited in that P.D. Account. The surplus funds if any, in the P.D. account may at the request of the institution be kept by the Government in the 'Interest Bearing Deposit Account'.

VI – OTHER PAYMENTS

Rule 291 : **Scholarships/Stipends:** (1) Bills for educational scholarships, stipends etc., shall be presented in Form G.A. 119 or in such other form as may be prescribed by the Government after consultation with the Accountant General. In the case of payment to institutions under private management, such bills shall be prepared & vouched for by the authorities of the institutions concerned and countersigned by such Government servant as may be nominated in this behalf by the Government. The orders sanctioning the payment shall be quoted in each case.

(2) If any conditions are attached to the payment of scholarship or stipends, the bill shall bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

Rule 292 : **Discretionary Grants :** When under orders of competent authority an allotment for discretionary grants is placed at the disposal of a particular Government servant, the expenditure from such grants will be regulated by general or special orders of the Government. specifying the objects for which the grants can be made and any other condition that should apply to them, such grants must be non-recurring, i.e., not involving any future commitments.

Rule 293: **Other Grants :** Grants, subventions, etc., other than those dealt within the foregoing rules shall be made only under specific orders of the Government.

CHAPTER – XVIII

LOANS AND ADVANCES

I – INTRODUCTORY

Rule 294 : (1) The Chapter deals with loans bearing interest to local bodies like Municipalities, Urban Improvement Trust Development authorities, Corporations, Companies, Boards, Private persons, Cultivators, Revenue advances and interest free advances like departmental advances.

(2) The rules in this Chapter shall be observed generally by all departments, in making loans and advances of public money, unless there are any special departmental rules authorised by the Government or any other orders of the Government to be contrary.

(3) Advances to cultivators in the form of Taccavi will be governed according to Taccavi Rules.

Rule 295 : **Sanctioning Authority :** Except where power to sanction loans and advances has been delegated to a subordinate authority, the grant of loans and advances in cases mentioned in rule 294 shall require sanction of Government.

Rule 296 : **Provision in the Budget Estimates:** Provision shall be made in the Budget for all loans which can be foreseen. Various estimating authorities shall, therefore, make a timely estimate both of the gross advances and recoveries of the coming year and shall communicate it to the Finance Department for inclusion in the budget estimates.

II – GENERAL CONDITIONS

Rule 297 : **General conditions for regulating Loans and Advances:** All loans other than loans to cultivators, etc., which are governed by special Rules shall be regulated by the following conditions:

- (i) A specific term shall be fixed which should be as short as possible, within which each loan or advance shall be fully repaid with interest due;
 - (ii) The repayment of loans shall be effected by installments, which shall ordinarily be fixed on a half yearly basis, due dates for payments being specially prescribed;
 - (iii) Installments paid before the due date will be taken entirely to principal unless, of course, any interest for a preceding period is overdue;
 - (iv) The authority who is competent to sanction loans and advances shall see that all loans are given on properly executed bonds, in Form G.A. Appendix-10, and
 - (v) The amount of loan should be utilised for the purpose for which it is granted and certificate of utilisation will be obtained from the loans in the prescribed form.(Annexure to this chapter).
- (2) **Execution of Agreement Bond :** In case of wholly owned Government company or partly Central and partly State owned company, agreement bond will not be executed at the time of sanctioning a loan but a written undertaking in the following Form shall be obtained:-

The sanction shall mention that an Undertaking is required to be taken before drawal of loan and the countersigning authority shall certify on the bill presented to the treasury that an undertaking has been obtained.

Form for written undertaking to be executed by an undertaking/corporation owned wholly by the central/state Government at the time of sanctioning of a loan.

Memorandum of written undertaking given on the.....day of.....One thousand nine hundred and by a company incorporated under the Indian Companies Act, 1913/the Companies Act, 1956 having its registered office.....a body corporate/incorporated under the same name and style by and under.....(Act No..... of.....) having its office at..... society registered under the Societies Registration Act, 1860 (21 of 1860) having its office at..... (hereinafter called the Company/Corporation which expression shall include its successors and assigns) to the Governor of Rajasthan (hereinafter called the Governor which expression shall include his successors and assigns).

WHEREAS THE SAID Company/Corporation etc. applied to the Governor for a loan of Rs..... (Rupees.....only).

AND WHEREAS THE GOVERNOR has agreed to lend an amount of Rs..... (Rupees..... Only) to the said Company/Corporation etc. on the terms and conditions prescribed in the Government of Rajasthan Department of.....letter office memorandum No.....date..... (annexed).

NOW IS HEREBY AGREED by the said Company/Corporation etc. that, in consideration of the sum of Rs..... Rupees.....only lent by the Governor to it, the Company/Corporation etc. hereby agrees in accordance with the said terms and conditions:-

- (i) To repay the loan in.....annual equal installments, the first installment repayable from the..... anniversary of the date of drawal.
- (ii) To pay interest at the rate of.....% per annum on the principal payable on each anniversary, and
- (iii) In case of default in the payment of the instalment

IT IS HEREBY FURTHER AGREED AND DECLARED that the said Company/Corporation etc. shall not, without the written consent of the Governor encumber or alienate, create and mortgage lien or charge by way of hypothecation, pledge otherwise, or create other encumbrances or any kind whatsoever on any part of its land or buildings or/other structures and/or plant and machinery or any other fixed assets owned by them.

AND IT IS HEREBY AGREED THAT the said principal amount lent by the Governor as aforesaid shall be used by the said Company/Corporation etc. only for the purpose or purposes for which the aforesaid amount was sanctioned and for no other purpose whatsoever.

IN WITNESS WHEREOF these presents have been executed by the said Company/Corporation the day and year first above written.

Signed for and on behalf of.....Company/Corporation etc. by

Shri.....(Name and Designation) in the presence of

Seal of the Company/Corporation

1.....

2.....

Rule 298 : **Requirements of considering application for Loans & Advances:** Unless the Government directs otherwise, the following requirements shall be fulfilled before considering a loan application from parties other than municipalities/local bodies, etc.:

- (1) That there is adequate budget provision;
- (2) That the grant of the loan is in accordance with approved policy and accepted pattern of assistance;
- (3) The applicant shall furnish the following undertakings and informations:
 - (i) Copies of Profit & Loss (or Income and Expenditure) accounts and Balance Sheets for the last 3 years;
 - (ii) The main sources of income and how the loan is proposed to be repaid within the stipulated period;
 - (iii) The security proposed to be offered for the loan together with a valuation of the security offered by an independent authority and a certificate that the asset offered as security is not already encumbered;
 - (iv) Details of loan or loans taken from other sources in the past indicating amount, purpose, rate of interest, stipulated period of repayment, date of original loan and amount outstanding against the loanee on the date of application and the assets, if any, given as security;
 - (v) A complete list of all other loans outstanding on the date of application and the assets given as security against them;
 - (vi) The purpose for which the loan is proposed to be utilised and the economics of the scheme; and
 - (vii) That the borrower is repaying the installments regularly.

Borrowers shall be required to adhere strictly to the terms settled for the loans made to them. Modifications of these terms in their favour can be made subsequently only for very special reasons.

Rule 299: **Personal Deposit Accounts :** It shall be obligatory for every Corporation/ Company/ Board/Local Body receiving payment in the form of loan from the Government to open P.D.Account in its name with the respective Treasury of the District. The amount so sanctioned by the Government will be credited in the P.D. Account The surplus funds if any, in the P.D.Account may at the request of the Institution may be kept by the Government in "Interest Bearing Deposits".

III – PROCEDURE FOR RECOVERY OF LOAN AND INTEREST THEREON LOANS DRAWN IN INSTALLMENTS – RECOVERY AND INTEREST

Rule 300 :

- (1) When a loan of public money is taken out in installments, the first half-yearly repayment shall not be demanded until six months after the last installment is taken; meanwhile simple interest only shall be realised. But if it appears that there is an undue delay on the part of the debtor in taking out the last installment of a loan, the authority sanctioning the loan may, at the time declare the loan closed, and other repayment of capital to begin. The Accountant General will bring to notice any delay on this account and he will take this step whether there are any date fixed for taking of installments or not.
- (2) It in any case particular dates have been fixed for the payment of interest or the repayment of installments of a loan, when such repayment shall not begin until the second of the half-yearly

dates so fixed after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan, the interest of which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly installment in repayment of principal will not be due until 31st December following simple interest only will be due on the intermediate 30th June;

Note : These instructions are applicable *mutatis mutandis* to loans, the repayment of which are made by other than half yearly installments;

- (3) It must be kept in view that, the calculation fixing the amount of equal periodical installments by which an advance is repaid with interest presupposes punctual payment of the installments, and that, if any installment is not punctually repaid, the fixed installment will not in the end discharge the loan.
- (4) The amount recovered from a debtor will be adjusted towards the principal and interest in the ratio of 40:60 in case where interest is due along with the principal.

Rule 301: **Interest:** Interest shall be charged at the rate prescribed by Government for any particular loan or for the class of loans concerned. A loan bears interest for the day of advance but not for the day of repayment.

Rule 302: **Default in Payments:** (1) Any default in the payment of interest upon a loan or advance, or in the repayment of the principal, will be promptly reported by the Accountant General to the authority which sanctioned the loan or the advance. On receipt of such a report, the authority concerned shall immediately take steps to get the default remedied.

- (2) The responsibility of Accountant General under this rule refers only to the loans the detailed accounts for which are kept up by him.
- (3) The authority which sanctions a loan may in so far as the law allows, may prescribe interest at a higher rate or and provide for lower rate of interest in the case of punctual and prompt payments upon all over due installments with the sanction of the Finance Department for each category and type of loans. Provisions to this effect shall also be made at the appropriate place of agreement as below:

"The Loan will carry interest @.....% per annum, provided that if the installments of the principal and/or interest are paid punctually on the due dates, the rates shall be reduced to.....% per annum". As regards the loan sanctioned in favour of Local Bodies and Industrial and Commercial Undertakings in the Public Sector the penalty clause in the existing form shall continue.

Note: The penal or the higher rate of interest as the case may be shall not except under special orders of the Government be less than 2.5% per annum above the normal rate of interest prescribed by Government from time to time for the loans advanced.

- (4) **Calculation of higher rate of interest in Default:** The higher rate of interest is attracted only in case of defaulted installments. It will apply from the due date of payment of previous installment till the date of actual payment of the delayed installment.

Example : A loan of Rs. 3 lakhs was drawn by a third party on 1st January 1988 and was repayable in 3 annual equal installments. The sanction letter stipulated that the loan would carry interest at 10.5% per annum to be reduced to 8% for prompt payment. The first installment of Rs. 1 lakh together with interest @ 8% (i.e. Rs. 1,24,000 in all) was paid by the party on 01.01.1989. The second installment due on 1.1.1990 was, however, paid on 1.4.1990. The borrower will in such an event have to pay, besides the second installment of Principal (Rs.1 lakh) interest @ 10.5% per annum on the balance amount of the loan (Rs. 2 lakh) from 1.1.1989

to 31.3.1990 and not at 8% from 1.1.1989 to 31.12.1989 and at 10.5% from 1.1.1990 to 31.3.1990.

- (5) Where a loan is made repayable in annual equated installments of principal and interest in the case of loans to Local Bodies, and public undertakings and where repayment is envisaged in the manner, penal rate of interest is chargeable on the overdue amounts only from the due date of payment of an installment till the date of actual payment that is for the period of postponement only. But in the case of loans to others where the sanction letters are worked as in the para (3) above, it would be invidious to charge interest at penal rates for the period of postponement only. In such cases, the competent authority has to work out the equated installments for every loan sanctioned both at the higher rate of interest as also at the lower rate. While the equated installments at the lower rate of interest will be paid by the borrowers on the due dates, in the event of default. They will pay the equated installments worked out with the higher rate of interest together with interest thereon at the same higher rate from the due date of its payment till the date of actual payment.
- (6) In case equated installments calculated at the higher rate of interest, the principal and interest portion for the purposes of adjustments in accounts may be determined by taking the amount of principal as it would have been in case of equated installments at the lower rate of interest and the whole of the residuary amount shall be adjusted as interest.

Rule 303: Irrecoverable Loans & Advances : (1) A competent authority may remit or write off any loans or advances owing to their irrecoverability or otherwise.

- (2) In respect of Revenue and other advances for the detailed control, accounting and supervision of which departmental officer are responsible, it is the duty of the departmental authorities concerned, as soon as, any such advance is ascertained to be irrecoverable, to take necessary steps to get it written off the accounts under the sanction of competent authority, and also to intimate the Accountant General. An account of irrecoverable advances written off shall be kept by the Departmental authorities in a Register in Form G.A. 187 in order that any possible eventual recovery may be made.
- (3) The irrecoverable loans written off under competent authority will be shown under the minor head of functional major head. In case it is not identifiable with the concerned functional head, it will be shown under "**2075 – Miscellaneous General Services**".

IV – MODE OF DRAWAL AND REPAYMENT

Rule 304: Applicability : (1) The rules in this section shall apply to loans of different classes, which are granted by the Government, under the sector '**Loans and Advances**' or Consolidated Fund of State except in so far as they are governed by special rules contained in other parts of these rules or in any departmental regulations.

- (2) **Drawal of Loan :** Loans may be drawn by the Drawing and Disbursing Officer or by a duly authorised representative or party, countersigned by Competent authority on simple receipt in Form G.A. ¹[No.121] printed on green paper and prescribed for such loans and advances.

The bill on which a loan is drawn shall quote the authority sanctioning such loan. The bill shall be signed or countersigned by the authority competent to sanction such loan or the sanction shall be attached to the Bill.

- (3) Advance ¹[contingent] bill prescribed in Chapter XI will not be used for drawing Loans and Advances mentioned in this Chapter.

.....
1. Inserted vide Circular No. 8/94 dated 9.2.1994.

- (4) **Accounts classification and Maintenance of Accounts:** The correctness of accounts classification shall receive special attention of the Drawing and Disbursing Officer who should have them carefully examined before bills are sent to the treasury concerned. Necessary entries shall be made in the relevant ledger or Register of Loans and Advances in Form G.A.185 to watch subsequent repayments.

V – ACCOUNTS AND CONTROL

- Rule 305: Detailed accounts** (1) Subject to such general or specific directions as may be given by the Comptroller and Auditor General in this behalf, detailed accounts of loans to institutions and organisations, etc., shall be maintained by the Accountant General who shall watch their recovery and see that the conditions attached to each loan are fulfilled.
- (2) In the case of loans to private individuals, revenue advances and taccavi advances, the detailed accounts shall be maintained by the departmental authorities concerned, who shall watch their recovery and see that the conditions attached to each loan are fulfilled.
- (3) The Accountant General will send to the Administrative Department of the Government and Heads of Department concerned an annual statement in Form G.A. 188 showing the details of outstanding loans and advances borne on the books so far it relates to those loans and advances, the detailed accounts are kept by him, by 30th September of the following year.
- (4) **Detailed Bill :** Detailed bill of loans and advances mentioned in rule 305(1) shall be prepared in a Form G.A. 122 and submitted to the Accountant General directly at the latest by the end of the month following that in which an advance is drawn. A Certificate to the effect that the detailed bill in respect of advances previously drawn have been sent shall be recorded on subsequent bill presented to the treasury to make payment.
- (5) Detailed bill of Loans and Advances mentioned in rule 305(2) shall also be sent to the Accountant General. In cases where powers have been given to Head of Office to draw advances and make payments to the parties, detailed bills shall be sent to the Controlling Officer for scrutiny, etc., who will send to the Accountant General.

VI – OTHER ADVANCES

- Rule 306: Revenue Advances:** (1) The following special procedure is prescribed for the drawing of Revenue Advances which includes taccavi advances, advances under the Land Improvement acts, and any other advances which Revenue officer are allowed or directed to make under the provisions of any law, or under special order of the Government. They are part of public account of the State under Account Head "**8850-Civil Advances**".
- (2) **Taccavi works Advances :** Taccavi works advances in the form of expenditure on taccavi works in the irrigation Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Irrigation Department, recoveries of such advances shall be made by the Collector as arrears of land revenue.
- Rule 307: Payment of Advances:** (1) Advances may be drawn from the treasury upon orders signed or countersigned by the Collector or Drawing and Disbursing Officer. For accounts, recovery, etc., the departmental authorities shall be responsible.
- (2) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on bills to Government officers making payment of the advances.

- (i) In case of drawal of lump sums Drawing and Disbursing Officer shall not draw a second advance bill without preparing a detailed bill to account for the amounts already paid from the last advance taken, any balances left being at the same time refunded into the treasury. In no case the preparation of the detailed bill shall be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.
- (ii) Drawing and Disbursing Officer shall take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.
- (iii) Payees receipts shall not be attached with the detailed bill and their names will not be shown in it.
- (iv) The Collector or the Head of the Department concerned shall prescribe a money limit for the amount which can be drawn on Advance bills by each Drawing and Disbursing Officer with due regard to the circumstances of each case.

Rule 308 : **Repayment :** In repaying a loan or advance the challan presented at the treasury, or if the repayment is made by deductions from the amount of a claim against the Government, the bill for such a claim shall state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest shall be separately specified. If the repayment is a fixed periodical amount including both interest and principal the orders fixing the amounts shall be quoted.

Rule 309: **Permanent advances :** Permanent advances will be drawn by the Drawing and Disbursing Officer on the basis of sanction issued by the competent authority. The relevant account head is '**8672-Permanent Cash Imprest-101 Civil**'.

Rule 310: **Advances for other Departmental Purposes :** (1) Advances for Rehabilitation, Miscellaneous advances departmental losses and like forming part of Account head '**8550-Civil Advances**', granted under special orders of competent authority to Government servants for departmental or allied purposes shall be drawn on the responsibility and receipts of the officer for whom they are sanctioned subject to adjustment by preparation of detailed bill (Form G.A. 122) supported by vouchers or by refund of unspent balances to the treasuries as may be necessary.

(2) **Sanction of advances for making security deposits with State Electricity Board, Courts, Corporation etc. :** In cases where a department/Head of the Department/Head of Office is required to make security deposits with State Electricity Board/Courts/Corporations, etc., as a safeguard against delay/default in payment of their dues, they may sanction the drawal of a special departmental advance subject to the following conditions:-

- (i) The advance shall be sanctioned only when the department concerned is satisfied that a letter of guarantee by the State Government in lieu of deposit in cash will not be acceptable by the authority concerned.
- (ii) An account of such advance to watch recovery with interest is kept.
- (iii) The payment shall be debited to '**8674-Security Deposits made by Government-Security Deposits**'.
- (iv) The interest if any, will be credited to '**0049-Interest Receipt**'.

VII – UTILISATION CERTIFICATES

Rule 311: **General:** The authority competent to sanction the loan shall be primarily responsible to watch that the loan has been utilised for the purposes for which it was granted and shall invariably furnish a utilisation certificate in the following Form to the Accountant General, Rajasthan, not later than the 30th September each year in respect of loans granted in previous financial year in the manner hereinafter provided.

Utilisation certificate referred to in Rule 311(1) of GF&AR Part I in respect of loans sanctioned during the year.....

1. Name of the institution/Individual to whom the loans were sanctioned.....

2. Name of the Treasury from where the amount was drawn.....

Certified that loans amounting to Rs.....(Rupees.....) sanctioned to the above mentioned institution/individual vide this department orders noted below during the financial year.....have been utilised within the prescribed period on the specified objects/schemes/works mentioned in the respective sanction and in accordance with the conditions laid down therein. The un-utilised amount of Rs.....(Rupees.....only) has been deposited into the Treasury.....vide details given in the statement below:-

S. No.	No. & Date of Sanction	Amount of loan sanctioned	No. & date of AG's authority for payment	No. & date of Treasury voucher	Amount refunded back	No. & date of the challan	Head of Account under which credited
1	2	3	4	5	6	7	8
1.							
2.							
3.							
4.							
Total							

Dated:

Signature

Designation

- (i) **Utilisation certificate when accounts audited by Director, Local Fund Audit Department, Rajasthan, etc.:** In respect of loans where the audit of the loanee's accounts is entrusted to Director, Local Fund Audit Department or Registrar Co-operative Societies irrespective of whether detailed accounts of loan are maintained by Accountant General

or departmental authorities, the sanctioning authority of the Head of Department or the Chief Controlling officer administering the loan, as the case may be, shall furnish the utilisation certificate on the basis of the audit report of such auditors to the Accountant General, Rajasthan. Alternatively, the audit certificates of the Auditors certifying to the proper utilisation of the loan may be forwarded by the sanctioning authorities.

- (ii) **Utilisation Certificate when detailed accounts maintained at Department level :** In respect of loans given to individuals, detailed accounts of which are maintained by the Departments/Collectors, etc., the sanctioning authorities shall satisfy themselves about the proper utilisation of loan granted in such manner as they may deem necessary for recording utilisation certificates. Suitable procedure shall, however, be evolved by them for obtaining return of accounts or making on spot enquiry where necessary of the certificate. Such utilisation certificate shall not be furnished to the Accountant General. It would, however, be checked during local audit of the departmental officers by Accountant General to ensure the proper utilisation of the loan amount.
- (iii) **Consolidated Utilisation Certificate :** In respect of loans to the institutions, the detailed accounts of which are maintained by the departmental officers/Collectors, etc. consolidated utilisation certificate shall be furnished to local audit by the Heads of the Department or Controlling Officer administering the loan for the total amount of loans paid each year. The certificates shall be based on the audit report of the Director, Local Fund Audit Department or the Departmental Auditors where such audit has been entrusted to him.
- (iv) **Utilisation certificate for loans paid to Autonomous Bodies:** In respect of loans paid to autonomous bodies which are under the sole audit of the Comptroller and Auditor General or subject to test check by Comptroller and Auditor General under the relevant provision in an enactment creating these bodies, the utilisation certificate recorded by such bodies shall not be furnished to the Accountant General. To ensure the proper utilisation of the loan amounts by such bodies, the audit party shall conduct test check during the course of audit of their accounts.

VIII – ADVANCE TO GOVERNMENT SERVANTS.

Rule 312: (1) Rules for advances to Government servants like House building, Conveyance, cycle, camel, Food Grain, Solar Cooker, etc., which are paid under head, "**7610-Loans to Government Servants**" have been prescribed separately.

- (2) The accounts of Long Term Advances like House building and Motor Conveyance (other than cycle and camel) shall be maintained at the concerned treasury where a Government servant is posted, in accordance with the instruction issued by Finance Department and Director of Treasuries and Accounts, Rajasthan.
- (3) The accounts of Short Term advances like Food Grain advance, cycle/camel advances, Solar Cooker advance, shall be maintained at the level of Drawing and Disbursing Officer in the manner laid down in the respective rules prescribed separately.

CHAPTER – XIX

SECURITIES AND OTHER MISCELLANEOUS SUBJECTS

I – SECURITY DEPOSIT

Rule 313: **Security to be furnished for handling Cash/stores:** (1) Subject to any special rule or order made by the Government in this behalf every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores shall be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority, and to execute a security bond in the following form setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it :-

- (2) **Authority for prescribing amount of security :** Subject to conditions prescribed in rule above, Head of office may prescribe amount to be furnished as security by non-gazetted Government servants, under his administrative control entrusted with the custody of cash or stores.

Note : The charge of cash and stores shall be entrusted to a regular Government servant and not to a work charged or daily rated Government servant.

- (3) **Security to be obtained only from persons who handle cash themselves :** Security shall be taken from the Government servant concerned who handles cash/stores and ¹[not] from those who is merely jointly responsible for the custody of cash balances/stores.
- (4) **Determination of Amount of Security :** The amount of security to be obtained from a Government servant entrusted with the custody of cash, shall be determined on the basis of actual cash handled and shall not include Account Payees cheques or drafts, the cash of which is not handled by him.

FORM OF SECURITY BOND

Know all men by these presents that I.....S/o..... residing at do hereby bind myself as under:-

Whereas I now hold and exercise the office of.....;

And whereas by virtue of this appointment as such I, amongst other duties, have the care and responsibility for the safe and proper handling and keeping in the places appointed for custody of cash/stores in the office of.....;

And whereas I am bound whenever called upon to do so to show to my superior officers that the said cash and other property at all times intact in the places aforesaid and I am bound to keep true and faithfully account of the said cash and property;

And whereas I declare that I am in possession of (State the form of security)..... amounting to Rs..... which will mature on..... on which I hereby pledge as security against safe and proper handling of the above mentioned cash and property;

Now the condition of this bond is that I hereby undertake and bind myself during the subsistence of this agreement that I shall be responsible for all such moneys, currency notes, coins, goods and stores in full measure, quantity, and quality as shall be entrusted to me during the period of my holding the above office and discharging its duties.

I hereby declare that I shall be bound from time to time whenever called upon to do so to show to my superior officers that the said moneys/stores and every part thereof except so much there

.....

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

of as has been duly accounted for, it at all times intact at the places aforesaid and I shall be bound to keep true and faithfully account of the said moneys/stores under written order of my superior officers.

In consideration of the aforesaid agreement I hereby pledge the above mentioned..... as security for the safe and proper handling of the said cash and property so as to Indemnity the Governor from all losses from my negligence or default or act of lossing, misappropriative or injuring or failure to prevent injury to any property or money while in my custody and handling.

I further declare that any loss or injury arising from any act or omission of mine as aforesaid can be made good from the above security.

In witness to the above written bond and the conditions thereof I have signed hereunder in presence of the following :-

Witness: 1..... Executant

Witness: 2.....(Date and place)

Rule 314 : **Security Deposit during leave or deputed to other Duty :** When a Government servant who has furnished security takes regular leave or is deputed to other duty, the Government servant who is appointed to officiate for his shall be required to furnish the full amount of security prescribed for the post. the Head of office may, however, exempt a Government servant office duty in a short time vacancy from furnishing security provided that :-

- (i) he is satisfied that there is no risk involved :
- (ii) such exemption is granted only in the case of permanent or Government servant having at least three years of service; and
- (iii) The period of officiating arrangements does not exceed four months.

Rule 315: **Exemption from Security :** Security need not be required to be taken from :- (a) The custodians of office furniture, stationery and other articles required for office management if the Head of office is satisfied about the safeguards against loss through pilferage etc.;

- (b) The Librarians or the Library staff;
- (c) The persons incharge of dispensary stores of Medical & Health, Ayurvedic and Animal Husbandry Departments if the value of the stores does not exceed Rs. 1.50 Lacs;
- (d) The engineering Subordinates of P.W.D., Irrigation, Public Health Engineering Department and other departments and projects; and
- (e) Drivers of Government Vehicles.

Rule 316 : **Security by the Contractors/Suppliers :** Subject to any general or special instructions prescribed by Government in this behalf, a private person or a firm, contracting with Government to supply stores or to execute a work, shall unless exempted by orders issued with the prior approval of the Finance Department be required to furnish security for due fulfilment of the contract. A suitable provision regarding the security shall be incorporated in the agreement.

Rule 317: **Form of Security and Conditions :** The security taken from a Government servant, or a contractor, shall be in one of the following forms or, if so permitted by an authority specified in rule, partly in one and partly in another of such forms subject to the conditions noted against each:-

S.No.	Form	Conditions
(i)	Cash/Bank Draft/Banker's cheque Receipted copy of challan	Government will not pay any interest on any deposit held in the form of cash.
(ii)	Post Office Savings Bank Pass Books	(1) A pass book for a deposit made under the Post Office Savings Bank Rules may be accepted as security provided that the depositor has signed and delivered to the Post Master a letter in the prescribed form as required by those rules and the pass-book hypothecated to the Drawing and Disbursing Officer/Head of Office. (2) The pass book shall be sent to the Post Office as soon as possible after the 15 th June of each Year, so that necessary entries on account of interest may be made in them.
(iii)	National Savings Certificates, Defence Savings Certificates, Kisan Vikas Patras or any other script/instrument under National Savings Schemes for Promotion of Small Savings if the same can be pledged under the relevant rules.	(1) These certificates should be formally transferred to the Drawing and Disbursing Officer/head of Office which has taken the deposit with the sanction of the Head Post Master and shall be accepted at their surrender value at the time of tender. (2) Certificate which are not held in the name of the person furnishing the security shall not be accepted.
(iv)	Fidelity bond from General insurance fund of State Insurance & P.F. department (G.I.S.) Rajasthan, Jaipur.	The Fidelity guarantee cover may be obtained from the general insurance Fund of State Insurance & P.F. Deptt.(G.I.S.), Rajasthan, Jaipur in respect of Govt. Servants, and (a) employee in a commercial or industrial undertakings and statutory bodies, corporations and cooperative institutions of Government. (b) In a department of office in which it is the existing practice to take out such guarantee covers provided that :- (i) In either such guarantee cover is asked for by the employer (office in which Govt. servant whose fidelity is to be guaranteed is employed); and (ii) The premia are paid either from the fund of the such organisations or by the employee himself.

Form of Fidelity Bond:

Subject to any rule or order made by Government in his behalf, the form of the fidelity bond to be executed at the time of furnishing guarantee shall be in the following form :

Fidelity Guarantee Bond

Bond No.	Insurance Stamp worth	Agency Region
Sum	0.50 paise	Date of Expiry
Guaranteed		Annual Premium
1	2	3

Whereas.....(hereinafter called the "Servant") is in, or about to be taken into the employment of the Government of Rajasthan (hereinafter called the Insured), in the capacity of..... in the.....Department and has applied to the undermentioned Corporation, (hereinafter called the "Corporation"), to guarantee his honest and faithful accounting for all

moneys, stores, stamps or any other property received by, or entrusted to him while in the service of the Insured.

And whereas the sum of Rupees.....only.....has been paid to the Corporation as the premium in consideration for such guarantee commencing from the.....day of.....and terminating on the..... day of.....

Now, therefore, this agreement witnesses that in consideration of the premium and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the..... day of each year, in respect of which the Annual Premium as above state shall before, or on the day of..... be paid to the Corporation and the Corporation shall consent to receive the same, the Corporation binds itself to guarantee to the Insured, that the Servant shall, during the subsistence of this agreement, honestly and faithfully account to the insured for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of the insured, in his capacity as a..... in the office of the..... or in his capacity as the holder of any other post under the Insured to which he may be transferred from time to time, and the Company guarantees, to the extent hereinafter mentioned, to indemnify the insured against all loss, injury, or damage in such moneys, stores, stamps or other property which the insured may in any way suffer or sustain by any act or acts of default, negligence, oversight, fraud, misconduct or dishonesty of the servant committed during the period for which the aforesaid Premium has been paid by the servant:

Provided that the sum recoverable under this agreement shall in no case exceed Rupees..... Only:

Provided also that the Company reserves the right to insist upon prosecution of the Servant in the event of his dishonesty.

In witness whereof, the undermentioned company by its duly constituted Attorney as mentioned below has subscribed its name.

Dated in.....the day ofOne Thousand Nine Hundred and

Government instructions:

Copy of letter No.F.1(11)-NS/67, dated the 30th June, 1967 from Shri N.S. Rajagopalan, Under Secretary to the Govt. of India, Ministry of Finance (Department of Economic Affairs) addressed to the Finance Secretaries of all the State Government and Chief Secretaries of all State Government and Chief Secretaries of Union Territories of Chandigarh, Himachal Pradesh, Manipur, Tripura, Pondichery, Goa, Daman and Diu, Dadra and Nagar Haveli.

Sub: - Small Savings Scheme – Standardised Agency System – Fidelity Guarantee Policy for appointment of authorised agents.

I am directed to state that the appointing authorities for Agents for the Small Savings Schemes under the Standardised Agency System are authorised to accept Fidelity Guarantee Policies furnished by applicants for an agency in lieu of cash security. A question has arisen whether a fresh policy will be necessary when an agent migrates from one state to another and desire to continue his agency. On migration of an agent from one State to another the area of operation and also the appointing authority change necessitating fresh Agreement to be executed by the Agent to the satisfaction of the Appointing Authority at the new place. In most of such cases, the period of the fidelity Guarantee Policy is not over before an agent migrates from one station to another. A question has, therefore, arisen whether a fresh policy is necessary or the existing policy could be accepted for the unexpired period by the Appointing Authority at the new place.

The Life Insurance Corporation of India who were addressed in the matter have no objection to continuing the same policy even after the area of operation of the Agent changes consequent to his migration to a new station. For this purpose, an intimation regarding change of place and granting of a fresh agency in lieu of previous agency should be given to their Divisional Office concerned to enable them to make an appropriate endorsement on the policy giving effect to the changes. On the expiry of the policy, the renewal may be obtained from the Divisional Office under whose jurisdiction the Agent's new region falls, All communications in connection with the existing policy will have to be carried on with the Divisional Office which originally issued the policy.

The arrangements suggested by the Life Insurance Corporation have been examined by the Government of India with a view to avoiding inconvenience to agents in claiming refund of premium for the unexpired period of the old policy full premium for a fresh policy, it has been decided by the Government of India that all such Fidelity Guarantee policies may be accepted by the Appointing Authorities after ascertaining from the issuing office of the Life Insurance Corporation the date up to which the policy will be in force and the concurrence of that office to the proposed transfer. The procedure outlined in paragraph 2 above may be followed invariably for this purpose. It is requested that all the Appointing Authorities may kindly be informed accordingly.

- (2) **Form of Earnest Money :** Earnest Money shall be taken only in Cash, Bank Draft/Banker's Cheque or in the form of receipted challan of bank//Treasury in token of amount having been paid at the Bank/Treasury.

Note: (1) The main stockists of Rajasthan State lotteries Department may render security in form of Bank guarantee as per condition of their agreement.

- (2) The Printer of Rajasthan State Lottery Tickets may render security deposit, 1/3rd in cash and 2/3rd in the form of bank guarantee as per condition of their agreement in the Lottery Department.
- (3) For purchase of Tendu Leave, Security deposit 10% in cash (Bank Drafts) and balance in the form of bank guarantee may be accepted in Forest Department.

Rule 318: Percentage deductions from Bills not to be converted into any form of security: Percentage deduction made from a contractor's /supplier's bills held as security for the due fulfilment of a contract shall not be converted into any other form of security unless there is special rule or order for such conversion.

Rule 319: Premium to be paid on due dates for fidelity Bond: when a Government servant has furnished security in the form of a fidelity bond, the departmental authority receiving the bond shall see that the Government servant pays the premium necessary to keep it alive on the due date and continues to do so until a period of six months has elapsed since he vacated his office, If the Government servant fails to deliver the premium receipt to the departmental authority in time, he should be removed from his post at once.

Rule 320: Form of Security Bond: Subject to any rule or order made by government in this behalf, the form of the security bond to be executed at the time of furnishing security shall be in form prescribed Rule 313 (1) when a government servant is specially permitted to furnish security partly in one and partly in another of the forms of security specified in rule 317, he should execute separate bonds for the different kinds of security.

Rule 321: Safe Custody of the Securities: (1) Post Office Savings Bank Pass Books fidelity bonds and security bonds or agreements shall be kept in the safe custody of the Drawing and Disbursing Officer.

- (2) Other securities as mentioned in item (iii) of Rule 317 shall be lodged for safe custody with the Manager of the Reserve Bank of India at places where there are offices of that Bank and with the district treasury in other place in sealed cover in accordance with the rules on the subject.

Rule 322 : **Retention of security deposit and Bond :** A security deposit taken from a government servant shall be retained for at least six months from the date when he vacates his post, but a security bond shall be retained permanently or until it is certain that there is no further necessity for keeping it.

Rule 323: **Repayment or transfer of security deposit :** Without the special orders of the competent authority no security deposit shall be repaid or re-transferred to the depositor, or otherwise disposed of,

- (2) **Percentage deductions as security deposit not to be refunded till payment of final bills:** The percentage deductions from bills held as security in connection with contracts to execute works shall not be refunded till the final bill has been prepared and passed or paid and the prescribed period if any, for a work has expired.

II – TRANSFER OF GOVERNMENT LAND & BUILDINGS.

Rule 324: **Sale or transfer of Government land :** (1) Except as expressly provided otherwise in any rule or order made by Government, no land or building belonging to Government shall be sold or otherwise transferred or made over to a local body or any person or institution for public, religious, educational or any other purpose, without previous sanction of Government.

- (2) All land which is the property of Government shall ordinarily be sold through the revenue Department. Lands in the possession of departments are for their departmental purpose only and when any portion of the land assigned to them ceases to be required for those purposes, it shall be surrendered to the Revenue Department.
- (3) Except in cases in which Government have decided to forgo land revenue and to sell or part with the land without assessment to land revenue, in every cases the land to be sold or transferred shall be assessed to land Revenue and the assessment notified to intending purchasers, etc.
- (4) **Interest payable on possession be for settlement of sale price:** Whenever any Government land or building is sold to a public body or a private individual, and the purchaser takes possession of the property before the sale price is settled and paid, interest at rate prescribed on the sale price shall be charged when more than one month elapses between the date of taking over of the land or building and the payment of price.
- (5) **Compensation payable by Local authority on resumption of Government Property :** When any immovable property which belongs to Government, is made over to a local authority for public, religious, educational or any other purpose, the grant shall be made expressly on a condition, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purpose for which it is granted, and that shall the property at any time be resumed by Government, the compensation payable therefore, shall in no case exceed the amount (if any) paid to Government for the grant together with the cost or the present value, whichever may be less of any building erected or other work executed on the land by the local authority.

Rule 325 : **Transfer of Government land or buildings to Departments :** (1) Transfer to or from department other than Commercial Department. When any land or building is transferred from one department of Government to another, the transfer shall be free of all charges, when, however, the property is transferred to or from a commercial department, Public Sector undertakings the transfer will be effected on the following basis:-

- (2) In the case of transfers to or from a Commercial Department:-
 - (i) present day cost minus depreciation as assessed by the Public Works Department. In the case of Public Sector Undertakings:-
 - (ii) The allotment of land to and recovery of cost of buildings from the Public Sector Undertakings shall be at market value.

Note : Market value would mean as the price which the land etc. would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers or is not shown in the register, the ground rent or assessment levied at the rate at which ground rent or assessment is actually being levied on similar lands in the neighborhood.

- (3) If any dispute arises in the application of this rule the matter shall be referred to the Finance Department.
- (4) The transfer of land and building between the State and Central Governments shall be in accordance with terms as may be agreed upon by the respective Government.

III – INSURANCE OF GOVERNMENT PROPERTY

Rule 326: Subject to the general principles stated in the forth coming paragraphs of this rule no property under the control of the Government, Corporations, Statutory Bodies, Cooperative Institutions etc. or of any of the offices of the Government of Rajasthan shall be insured with the General Insurance Corporation of India or with any Insurance Company or Society without the prior concurrence of the Finance(GF&AR)Department.

General Insurance Fund which shall be administered by the Director of Insurance & P.F. Department (GIS) Rajasthan, Jaipur and shall be governed by the following general principles, will act as insurer for all the Government Department, Statutory Bodies, State Corporation, State Undertakings, Cooperative organisations in which the State Government has a substantial financial interest by way of share-holders, loans guarantee etc.:-

State Government shall be deemed to have substantial financial interest in an Industrial or commercial undertakings if:-

- a) Direct financial interest of the State Government (Whether as shareholder, Lender or guarantor) is not less than 26%.
- b) Financial interest of the State Government and State Financial Institutions (whether as share-holder Lender or guarantor) is not less than 51%.
- c) Financial interest of the State Government direct in the undertaking (whether as shareholder, Lender or Guarantor) is Rs. 1.00 Crore or over.

All the industrial units falling under the above categories may get their property insurance cover from the General Insurance Fund of the State Insurance & P.F. department (G.I.S.) Rajasthan, Jaipur and shall be governed by the following general principles:-

- a) Industrial and commercial undertakings run by the Government of Rajasthan including all State trading Schemes and all statutory bodies, corporation, cooperative institutions shall provide for

adequate insurance of the properties under their control, in accordance with the practice prevailing in this regard in Government, commercial and Industrial undertakings.

- b) Policies of insurance in respect of such property as is not covered by (a) above but where there is a current practice of Insurance or where special risks are involved, which are valid up to the date following on or after the date of issue of these order shall not be renewed after expiry of the date of their validity. These Institutions may get insurance cover from the Government Insurance Fund of the State Insurance & P.F. Department (G.I.S.), Rajasthan, Jaipur.
- c) In cases where the intending department of the State Government or the Central Stores Purchase Organisation require according to the existing practice or regulations that the goods purchases by them should be insured during transit by rail, road, sea, or air the same may get requisite insurance cover from the General Insurance Fund of the State Insurance & P.F. Department (G.I.S.) Rajasthan, Jaipur.
- d) In respect of properties of statutory corporations, or boards established and financed wholly or mainly by the Government of Rajasthan, the Administrative Secretary incharge of such corporations or boards and the Bureau of Public Enterprises may get Insurance cover of the requisite properties, where deemed necessary, from the General Insurance Fund of the State Insurance & P.F. Department (G.I.S.), Rajasthan, Jaipur.
- (3) **Insurance of Vehicles** : Motor Vehicles owned by the Government, are exempt from compulsory insurance against third party risk under Motor Vehicles Act.
- (4) **Payment of Insurance Premium within prescribed period** : The amount of premium shall invariably be paid for the policies issued to the Government within 30 days of the date of intimation or within such further period as may be fixed in any particular case. In case the premium is not paid within the specified time limit, the risk will not be covered.

IV – MISCELLANEOUS

Rule 327: **Destruction of official records connected with the Accounts** : The general rules on the subject are contained in appendix-6 rules applicable to particular department shall be prescribed in their respective departmental Manuals.

- (2) **Forms and documents for maintenance of accounts** : List of forms and documents relating to maintenance of accounts as referred to in these rules is enclosed to Appendix-7.

CHAPTER – XX

GOVERNMENT ACCOUNTS

I – GENERAL

Rule 328: Form of Accounts : In exercise of the powers conferred by Article 150 of the Constitution, the President on the advice of the Comptroller & Auditor General of India has made the following basic rules relating to the form of accounts of the Union and States, namely, Government Accounting Rules, 1990. The main Principles according to which Government accounts shall be maintained and the directions of the Comptroller & Auditor General in connection therewith are contained in Volume I of the Account code. Volume II & III of that code embody his directions regarding the form of initial & subsidiary accounts to be kept in Treasuries and in Public Works and Forest Departments. Important General principles of Government accounting are given in this chapter for guidance of the departmental officers.

Rule 329: Period of Accounts: The annual accounts of the State Government shall record transactions which take place during a financial year commencing from 1st April to 31st March.

Note : The Government accounts of a year may be kept open for a certain period in the following year for carrying out certain inter-departmental adjustments after the close of the year, for the rectification of mis-postings and mis-classifications coming to notice after the 31st March.

Rule 330: Cash basis of Accounts : With the exception of such book adjustments as may be authorised, the transactions in Government accounts shall represent the actual cash receipts and payments during a financial year as distinguished from accounts due to or by Government during the same period.

Rule 331: Division of Accounts : Government Accounts shall have the following three Divisions:-

Part-I Consolidated Fund of the State.

Part-II Contingency Fund of the State.

Part-III Public Account of the State.

In Part-I, namely Consolidated Fund of the accounts, there shall be two divisions namely (i) Revenue Division consisting of sections for '**Receipt Heads**' (Revenue Account) and '**Expenditure heads**' (Revenue Account) (ii) Capital, Public Debt, Loans Consisting of Sections for Receipts heads (Capital Account), Expenditure heads (Capital Account) and Public Debt, 'Loans and Advances'.

The first division shall comprise the section '**Receipt heads (Revenues Account)**' dealing with the proceeds of taxation and other receipts classed as revenue, and Section 'Expenditure (Revenue Account)' dealing with expenditure met therefrom.

The second division shall comprise the following Sections:-

- (a) The section 'Receipt heads (Capital Account)' which deals with receipts of a Capital nature which cannot be applied as a set off to capital Expenditure.
- (b) The Section Expenditure heads (Capital Account) which deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of material and permanent character. It also includes receipts of a Capital nature intended to be applied as set off to Capital Expenditure.
- (c) The Section 'Public Debt, Loans and Advances' which comprise of Loans raised and their repayments by Government such as Internal Debt, External Debt and Loans and Advances

made by Governments and their recoveries and transactions relating to Appropriation to Contingency Fund.

In Part-II, namely Contingency Fund of the accounts shall be recorded transactions connected with the Contingency Fund set up by the Government under article 267 of the Constitution.

In Part-III, namely Public Account of the accounts, transactions relating to Debt (other than those in Part-I) **Deposits**, Advances, Suspense, and **Remittances** shall be recorded.

The transaction under Debt, Deposit and Advances' in this part are such in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the later (Advances). The transactions relating to 'Remittances' and 'Suspense' in this part shall embrace all merely adjusting heads under which shall appear such transactions as remittances of cash between treasuries and transfer between different accounting circles. The initial debit or credits to these heads will be cleared eventually by corresponding receipts or payments later within the same circle of account or in another account circle.

Rule 332: Section and Sub-sections of Accounts: (a) Within each of the Divisions and Section of the consolidated fund, the transaction shall be grouped into Section such as '**General Services**', '**Social Services**', '**Economic Services**', under which specific functions of services shall be grouped. The section shall be sub-divided into Major Heads of Account, in some cases the Sections are, in addition, sub-divided into sub-sectors before their division into Major Heads of Account. Each Sector in a Section shall be distinguished by a letter of the Alphabet.

(b) In Part-II, Contingency Fund, there shall be a single Major Head and all the transactions met out of the Contingency Fund shall be recorded under it.

(c) In the case of Part-III, Public Account, the transactions shall be grouped into sectors and sub-sectors, which shall be further sub-divided into Major Head of Accounts. The Sector/sub-Sectors shall be distinguished by letters of the alphabet.

Rule 333: Allotment of Code to each Major Head and Range of Code Numbers: A four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue Expenditure Head, or Capital Expenditure Head or Loans and Advances or to public Account, of the first digit is '**0**' or '**1**', the Head of Account will represent Revenue Receipt '**2**' or '**3**' will represent Revenue Expenditure, '**4**' or '**5**' Capital Expenditure '**6**' or '**7**' Loans and Advances Head and '**8**' will represent Contingency Fund and Public Account (8000 for Contingency Fund). Adding 2 to the first digit of the Revenue Receipt will give the code number allotted to corresponding Revenue Expenditure head, adding another 2, the Capital Expenditure head and another 2, the Loans and Advances Head of Accounts, for example :-

0202 Represents the Receipt Head for General Education.

2202 Represents the Revenue Expenditure Head for General Education.

4202 Represents the Capital outlay on General Education.

6202 Represents the Loans for General Education.

Such a pattern is, however, not relevant for these departments which are not operating Capital/Loan Head of Accounts.

Rule 334: Major, Minor and Detailed Heads: (a) The main Unit of classification in Accounts shall be the major heads which shall be divided into minor heads ¹[each of which shall have a number of subordinate heads,] generally known as sub-heads. The sub-heads are further divided into detailed heads. Sometimes major heads are divided into sub-major heads before their further division into minor heads.

The Sectors, Major Heads, Minor Heads, Sub-Heads and Detailed heads together constitute a five tier arrangements of the classification structure of Government Accounts.

.....

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

- (b) Major heads of account shall generally, correspond to **Function** of Government, while minor heads shall identify the '**Programme**' undertaken to achieve the objectives of the functions. They are denoted by four digit. A programme may consist of a number of '**Schemes or activities**' and these shall generally, correspond to sub-heads below the minor heads. These are denoted by three digit. For example '001' (Minor Heads and '(i),(ii)' (Sub Heads).
- (c) A detailed head is termed as an 'object' classification. On the expenditure side of the accounts, detailed heads are primarily meant for itemised control over expenditure and indicate the object or nature of expenditure on a scheme or activity or organisation in terms of inputs such as '**Salaries**' Office Expenses; 'Grants-in-aid', 'Loans'. These are assigned number as 1,2,3,4; etc.
- (d) The detailed classification of account heads in Government accounts and the order in which the Major and Minor Heads shall appear in all account shall be such as are prescribed by the Central Government in the list of Major and Minor Heads of Accounts, which will be strictly followed.

Rule 335: Introduction of New Head: The introduction of any new major or minor head as well as the abolition or changes of nomenclature of any of the existing heads shall require the approval of the Comptroller and Auditor General, who will obtain the approval of the President, where necessary. The Government has, however, been given discretion to open the sub-heads and detailed heads, where necessary.

Rule 336: Classification of Expenditure as Charged or/as Voted: Expenditure, which under the provisions of the Constitution is subject to the vote of the Legislature, shall be shown in the accounts separately from expenditure which is charged on the consolidated Fund of the state. The expression "charged" (non-voted) or "Voted" shall be appended to the heads concerned to distinguish the two categories of expenditure.

Rule 337: Classification of Transactions in Government Accounts: As a general rule classification of the transactions in Government accounts shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the Department in which the revenue or expenditure occurs. The classification shall conform to the prescribed heads of accounts except in cases where the President may on the advice of the comptroller and Auditor General of India, issue any general or special orders as to the head of account under which any specified transactions or transactions of any specified class of transactions is/are to be classified.

Budget heads exhibited in estimates of receipts and expenditure framed by the Government or in any order of appropriation shall ordinarily conform to the prescribed rules of classification, where there is a divergence, the corresponding actual receipt of expenditure shall be brought to account under the appropriate Major, Minor etc. heads as prescribed and sub/detailed heads appropriate thereto.

Budget heads exhibited in estimates of receipts and expenditure by the Government or in any order of appropriation shall ordinarily conform to the prescribed rules of classification. Any discrepancy shall be rectified in consultation with the Finance Department (Budget) at the earliest or at the stage of revised estimates and should this not be feasible for any reason, a note may be kept in the relevant accounts viz.: Appropriation Accounts and/or the Finance Accounts wherever necessary explaining the discrepancy.

II – CAPITAL AND REVENUE ACCOUNTS

Rule 338: Capital Expenditure: (1) Expenditure of capital nature shall broadly be defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character.

Expenditure on a temporary assets or grants-in-aid shall not ordinarily be considered as expenditure of a capital nature.

- (2) Expenditure of a capital nature shall be distinguished from Revenue Expenditure both in the Budget estimates and in Government Accounts.

Capital expenditure is generally met from receipts of a capital, debt, deposit of banking character as distinguished from ordinary revenues, derived from taxes, duties, fees, fines and similar items of current income including extraordinary receipts. It is open to the Government to meet capital expenditure from ordinary revenues provided there are sufficient revenue resources to cover this liability.

- (3) Expenditure of a capital nature as defined above, incurred upon a scheme or project shall not be classed as capital expenditure in the Government accounts unless the classification has been expressly authorised by general or special orders of Government. Ordinarily, such classification will not be permitted unless:-
- (a) It is essential for the exhibition of financial results of any special service or undertaking on the basis of generally accepted commercial principles, or in some other conventional manner, either that the cost of the service of undertaking may be ascertained or that the full implications of any policy may be clearly demonstrated; or
 - (b) In the case of public works there the cost individually exceeds Rs. 1 lakh or where the individual cost is below this limit but the works form part of the Scheme having a continuity of purpose, time and space and the cost of scheme as a whole exceeds Rs. 5 lakhs; or
 - (c) The expenditure involved is so large that it cannot reasonably be met from ordinary revenues.
- (2) Capital Cost of Unproductive Work to be met from Ordinary Revenues (a) As a general rule, capital cost of an unproductive work is met from ordinary revenues. Borrowed money and other resources will not ordinarily be spent for unproductive purposes unless the following conditions are fulfilled:-
- (i) the objects for which the money is needed are so urgent and vital that the expenditure can neither be avoided, postponed or distributed over a series of Years; and
 - (ii) the amount is too large to be met from current revenues.
 - (c) productive works are those which produce sufficient revenue over the charges relevant to its functioning.

- Rule 339: Principles of allocation of expenditure between Capital and Revenue:** (1)(a) Capital shall bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It shall also bear charges for such further additions and improvements as may be sanctioned under rules made by competent authority.
- (b) Subject to clause (c), revenue shall bear subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements and extensions as under rules made by Government are debitable to the revenue account.
 - (c) In the case of works of renewal and replacement, which pertain both if a capital and revenue nature, and allocation of expenditure shall be regulated by the broad principle that Revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements, whether determined by prescribed rules or formula, or under special orders of Government, may be debited to the Capital. Where under special orders of Government a Depreciation

or Renewals Reserve Fund is established for renewing assets of any commercial department or undertaking, the distribution of expenditure or renewals and replacement between capital and the Fund shall be so regulated as to guard against over capitalisation in the on hand and excessive withdrawals from the Fund on the other.

- (d) Expenditure on account of reparation of damage caused by extraordinary calamities, such as flood, fire, earthquake, enemy action, etc., shall be charged to Capital, or to Revenue, or dividend between them, in such way as may be determined by Government according to the circumstances of each case.
- (2) Capital receipts in so far as they relate to expenditure or represent recoveries of expenditure previously debited to capital accruing during the process of construction of a project, shall be utilised in reduction of capital expenditure. Thereafter treatment in the accounts will depend on circumstances, but except under special rule or order of Government they shall never be credited to the revenue account or the department or undertakings.

Rule 340: Record of Capital Expenditure in Account : The following principles shall govern the record of capital expenditure in accounts:-

- (i) The State Government should prescribe definite criteria for classifying as items of expenditure as pertaining to "**Revenue**" or "**Capital**" taking into account the nature and the magnitude of the expenditure involved. The source of financing (whether revenue budget or capital budget) should follow this classification.
- (ii) All claims of expenditure to be met from revenue according to the criteria indicated in (i) above shall be initially and finally debited to "**revenue**" and it is not permissible to debit such expenditure temporarily to a capital head pending its write back to revenue over a period of Years.
- (iii) The detailed rules by which allocation of expenditure between capital and revenue in commercial departments and undertakings should be determined, shall be such as may be made by the Government after consultation with the Comptroller and Auditor General of India.

Rule 341: Interest on Capital : (1) Except in special cases regulated by special orders of Government, interest at such rates as may be specified from time to time shall be charged in the accounts of all commercial Departments or Undertakings for which separate capital and revenue accounts are maintained within the Government accounts.

- (2) (i) For capital outlay met out of specific loans raised by Government, the interest shall be charged at such rate as may be prescribed by Government, having regard to the rate of interest, actually paid on such loans and the incidental charges incurred in raising and managing them.
- (ii) For capital outlay provided otherwise, interest shall be charged at the average rate of interest to be determined each Year by the Accountant General, with the approval of the Government.
- (3) **Method of Calculation of Interest:** The interest shall be calculated on the direct capital outlay to the end of the previous Year plus half the outlay of the year itself, irrespective of whether such outlay has been met from current revenues or from other sources.
- (4) **Interest charged to Capital written Back :** When under any special orders of Government, charges for interest during the process of construction of a project are temporarily met from capital, the writing back of capitalised interest shall from the first charge on any capital receipts or surplus revenue derived from the project when opened for working.

III – GENERAL METHOD OF ACCOUNTING

Rule 342. Classification and Accounting for transactions pertaining to more than one major head of account : For the sake of convenience or for other special reasons, receipts or expenditure pertaining to more than one head of account may be booked in the first instance under one of the heads concerned but the portion creditable or debitable to other head or heads involved should be transferred from the former head to the latter before the accounts of the year are closed. A few cases in which this procedure is authorised are cited below :-

- (1) Where the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand, the consolidated rates are in the first instance credited to the head "**0029-Land Revenue**" and an approximate amount calculated as the share due to irrigation is transferred to Irrigation Revenue head.
- (2) Interest paid by Government loan is taken initially under the head "**2049-Interest Payment**" and necessary transfers from this head are made subsequently in respect of amounts debitable to Commercial Departments by credit to "**0049-Interest Receipts**".
- (3) The Establishment and Tools and plant charges of public work divisions are in the first place, booked under a single Major head subject to final apportionment among the several major heads concerned.

Rule 343: Accounts of Commercial Departments or Undertakings : (1) Where any departmental Undertakings of Government function on commercial lines, the essential formalities of commercial accounts of the Undertakings shall be kept outside the regular Government account. Gross receipts and expenditure of Commercial Departments or Undertakings shall be accounted for under the appropriate Major and Minor heads in the same way as ordinary receipts and expenditure of Government. The heads of accounts shall, as far as possible, be common to the Government account and the General Ledger maintained at the Department or Undertakings and should be selected with due regard to the principles of Governmental and Commercial accounting so that the monthly classified account of income and expenditure of the Department or Undertakings may be prepared readily from the General Ledger.

- (2) **Working expenses of Commercial Departments :** As a general rule Receipts and Working expenses pertaining to Commercial Department or Undertakings shall be recorded on the Receipt or Working expenses in the expenditure side.

Rule 344: Rectification of Misclassifications: The procedure to be followed in rectifying misclassifications in accounts shall be as under:-

- (i) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same Government, the error shall be corrected at any time before the accounts of the year are closed, in the manner indicated in clause (f) below but after the accounts are closed no correction is admissible, it being sufficient to make suitable note of the error against the original entry. If, however, the error effects the receipts and payments of another Government or the transactions of a Commercial Department, it shall be corrected by transfer in all cases as soon as the error is discovered.

The procedure to be observed for the correction of error in the accounts of work in the public works department shall be as laid down separately in Public Works Finance & Accounts Rules.

- (ii) An error which affects a debt, deposit or remittance head shall be corrected by transfer, however, old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction shall be made by the removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the Year in

which the error place are closed then the following procedure shall be followed in the cases referred to:-

- (a) an item taken to one debt, deposit or remittance head instead of another, the correction shall be made by transfer from the one head to the other;
- (b) an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt deposit or remittance head instead of to an expenditure head, the correction shall be made by transfer to the head under which it should originally have appeared;
- (c) an item credited to a revenue head instead of to a debt, deposit or remittance head, correction shall be made by debiting refunds and crediting the proper head;
- (d) an item debited to an expenditure head instead of to a debt, deposit or remittance head, correction shall be made by debiting the proper head and by minus expenditure under the relevant expenditure head;
- (e) after the accounts of the Year are closed, corrections or transfers affecting Capital major heads, unless they affect the accounts of different Governments, shall usually be affected without financial adjustment by alteration of progressive figures, without passing the debit and credit entries through the accounts of the Year's financial transactions. This would prevent unnecessary inflation of the current Year's accounts and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve;
- (f) when errors are discovered in the same Year, involving a correction by transfer of amounts from one minor head to another under the same major head, or from one major head to another, the necessary corrections should be made by a formal transfer entry. But if the amount involved does not exceed ten rupees and affects only Revenue or Expenditure heads affecting the same Government, no formal transfer is necessary, and it should be sufficient simply to make a note of the error against the original entry.

Rule 345: Accounts to work from Balance to Balance: The accounts of Government shall work from balance to balance. The closing balance shown in the account of each month shall work up to the General Cash balances of each Government head in its treasuries (including remittances in transit) and by the Bank entrusted with treasury business at the end of that month.

Rule 346: Write off of balances from Debit, Deposit, Suspense and Remittance head : Ordinarily, all amounts due to Government which are found to be irrecoverable shall be written off from the debt head of account concerned to an expenditure head as a loss to the Government. Similarly, any balance due by Government remaining unclaimed for such time as may be prescribed by Government concerned by debit to the Debt to Deposit head concerned.

Rule 347: Classification of Recoveries of Expenditure:(1) '**Recovery**' defined – Recovery means to denote repayment of payment by another department of the same Government or by another Government by a Non-Government party which initially incurred the charge and classified it in the accounts as final expenditure by debit to Revenue of Capital needs of accounts. Recoveries towards establishment charges, tools and plants, fee for inspection of stores, etc., effected at percentage rates or otherwise, are some example.

- (2) **Classification of Recoveries made from non-Government parties and other Government:** Recoveries of expenditure from non-Government parties, other Governments and local funds shall in all cases be classified receipts of the Government rendering services of supplies.
- (3) **Classification of Recoveries as Reduction of Expenditure:** In the following cases, the recoveries shall be taken in reduction of expenditure:-

- (i) When a Government undertake a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to governing being "nil";
- (ii) Receipts from sale proceeds of materials, plants, etc., received from old structure in case of work is in progress; and
- (iii) Transactions of '**Stock & Suspense**' accounts in case of public works.
- (4) In the case of projects jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportion, but expenditure is incurred by the Government and shares of another participating Governments recovered subsequently such recoveries from other Governments shall be exhibited as abatement of charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially.

Rule 348: Recoveries by one Department from another Department of the same Government: As between different departments of the same Government, the recoveries shall be classified as deduction from the gross expenditure, except such recoveries as are made by a Commercial department which should be treated as receipts of that department.

Note : The term "**Recoveries by a Commercial department**" for the purpose of this direction shall apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the department is constituted;

Rule 349: Classification of Receipts and Recoveries on Capital Accounts: Receipts and recoveries on Capital Accounts in so far they represent recoveries of expenditure previously debited to a Capital Major head shall be taken in reduction of expenditure under the major head concerned except where the rules of allocation applicable to a particular department such receipts are taken as revenue receipts.

V – CLASSIFICATION OF LOSSES IN GOVERNMENT ACCOUNTS

Rule 350: The rules in this section shall regulate the manner of classifications and adjustment of losses in Government Accounts as under:

Classification of Loss, etc. of Receipts: (1) If a claim is relinquished, the value of the claim shall not be recorded on the expenditure side as a specific loss.

- (2) If money due to Government has actually reached a Government servant and is then misappropriated, stolen or lost, even though it may not have reached Consolidate Fund or into the Public Account, it shall be entered in accounts as a receipt in to the Consolidated Fund or the Public Account as the case may be, and then shown on the expenditure side by recording under a separate head of account as a loss.

Note : The term "**Government Servant**" used in clause (2) of this Rule includes persons who, though not technically borne in a regular Government establishment are duly authorised to receive money on behalf of Government.

- (3) Where losses of public money are wholly or partially met by non-payment of salary or pension and the Accounts department applies unpaid amount to meet the Government claim, the resultant balance of the claim alone shall be treated as a loss, the emoluments due being debited to the relevant head of account as it had been drawn and used by the Government servant concerned in paying the Government claim.

Rule 351: Buildings, Lands, Stores and Equipment : Losses or deficiencies of buildings, lands, stores and equipments shall not be classified under a separate head in the accounts, though they shall

be written off from any value of commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto shall be written off the suspense heads also.

Rule 352: Classification of losses or deficiencies of Cash, whether in treasury or in Departmental charge: (1) All losses or deficiencies shall be recorded under relevant separate heads in the accounts.

- (2) The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.
- (3) Any recovery made in the course of the Year in which the losses are brought to account shall be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the Year are closed shall be shown as an item of receipts.
- (4) In case of misappropriation, fraud etc. second drawal of amount lost etc. shall be debited to the head "**8550-Civil Advances, '104-Other Advances' (ii) Advances for Departmental Losses**" under specific sanction of the Government pending investigation of the loss, fixation of responsibility and action for recovery, etc., of amount lost. Any amount subsequently recovered may be credited to the above head and the balance, if any, irrecoverable be adjusted as loss under the relevant service head after obtaining sanction of the Government.

Rule 353: Irregular or unusual Payment : Irregular or unusual payments shall be recorded in the account with general reference to the ordinary rules of classification according to the nature of the expenditure; for example, an over-payment of pay shall be debited to the head "**Salaries**". Similarly, an excess payment for bricks manufactured shall be debited to the work for which the bricks are used.

It is only when special heads exist in the accounts in recording such charges, as compensation for damages, irrecoverable temporary loans written off and the like, unusual or extraordinary payment shall be separately classified.

Rule 354: Classification on Inevitable Losses: Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is classified shall contain separate descriptive heads under which such losses shall be recorded.

VI – CLASSIFICATION OF CERTAIN TRANSACTIONS

Rule 355 : Classification of Pay and Allowances : (1) The classification of pay and allowances other than travelling allowance of Government servants shall be governed by the following rules:-

- (a) **Pay and Allowances :** The whole pay and allowances of a Government servant holding a post substantively or in an officiating capacity shall be classified in accounts as part of scheme, activity or organisation under a programme below a function to which the services of the Government servant closely relate.

Where, however, the duties of a Government servant extend to several activities, programme, functions, etc. and it is not possible to classify ab-initio his pay and allowances under the appropriate sub-heads, the charges may be classified as part of the scheme or activity or organisation to which the major portion of the work of the Government servant relates.

- (2) The transit pay and allowances of a Government servant proceeding to join an office whether on first appointment or on transfer from one department to another shall be borne by the Department/Government to which the Government servant is proceeding.

- (3) The transit pay and allowances both ways of a Government servant transferred on foreign service will be borne by the foreign employer.
- (4) When a Government servant whose main duties and post fall under one head of account is entrusted with additional or subsidiary duties coming under another head, no portion of his pay and allowance shall be debited to the later head. This rule shall not apply to separate fixed allowances for additional duties, nor shall it apply to cases governed by special directions issued by Government;
- (5) The arrears of pay and allowances due in respect of the old post(s) which could not be drawn at the time of transfer shall, when drawn and paid at the new head quarters of department shall be debited to the department or office to which he is transferred or posted.
- (6) **Travel Expenses:** The travelling expenses of a Government servant on whatever duty he may be employed shall be under the same major/minor/sub-heads as his pay.
However, in the following cases the travelling expenses of a Government servant may be debited to major head/minor head, etc., different from that to which his pay is debited:-
 - (i) In cases where a Government servant is required to travel on duty connected with an outside body or fund;
 - (ii) When Government considers it necessary to show separately the cost of a special service in connection with which the tour is undertaken, and
 - (iii) In cases by general or special orders of Government authorising a deviation from the general rule.

Rule 356: Contribution made by or to Government: (1) Contribution made by the Government to Municipalities and others etc., or vice versa shall be debited as expenditure or shown as receipts (as the case may be) under the head of account most closely connected with the object for which the contributions are made.

Thus, a grant for the construction of a School shall be debited to "**2022-General Education**" a grant for the construction of a drainage system to "**2215-Water Supply and Sanitation**" and a grant for the construction of road, to "**5054-Roads and Bridges**" and a grant given for general purposes, such as grant to make good a deficit or a compensation for revenue resumed, shall be classified under "**3604-Compensation and Assignments to Local Bodies and Panchayat Raj Institutions**".

- (2) If the financial assistance given by the State Government to a local body does not take the form of a grant of cash, but of expenditure in the Public Works Department equivalent to the whole or a part of the cost of a work constructed by that department on behalf of the local body concerned, the contribution thus made shall be debited as expenditure under the detailed head "**Grant-in-aid**" of the Public Works Major Head concerned, irrespective of the object of the assistance.
- (3) Contribution paid by a local body or private with the express object of meeting the whole or a part of the cost of construction, by the Public Works Department of a specific work which is eventually to be property of Government shall be credited as revenue receipt of the Government relevant to the function/programme closely connected with the object for which the contribution is made.

Note : The word '**Grant**' shall be taken to mean not merely – '**Grants-in-aid**' but also other direct expenditure.

- (4) The Voluntary contribution, by the Government servant in the form of cut in the salary or otherwise shall be accepted and credited under regular head of account provided in the Budget or in

the P.D.Account as the case may be, according to the instruction to be issued by Government from time to time.

- Rule 357:** **Donations :** (1) Donations for small works upto Rs. 50,000/- received from public or private parties for construction of new buildings for schools and hospitals, or additions of a room/ward to the existing ones and for enhancing other public facilities shall be shown under head of account more closely connected with the object for which it has been made, and an equivalent provision shall be made under service head (expenditure head). These works could be taken up departmentally through the local Head of office after drawal of funds from the treasury from the head of account determined by the Head of Department. As regards total expenditure incurred on construction, the work done shall be got certified by and officer of P.W.D. not below the rank of Assistant Engineer.
- (2) In all other cases i.e. donations received for construction for more than Rs. 50,000/- shall be credited to the head "**Public Works Deposits**" under "**Pubic Account**" and full particulars thereof shall be intimated to the Chief Engineer Public Works Department (Buildings) and the Executive Engineers concerned to enable them to carry out these works through the agency of the Public Works Departments.
- (3) When a donation exceeding Rs. 50,000/- (Fifty thousand) is received for a specific purpose and the object is fully financed by the donation and in case the executing agency indicates that the work is not likely to be taken up for a period of six months or more and the doner also agrees to the utilisation of the interest proceeds for the same purpose, such donation may be kept as "**Deposit bearing interest**" in Public Account under the head "**8342-other Deposits**" Subordinate to Sector "ta"-Deposit and Advances(ka)-Deposit bearing interest."
- Rule 358:** **Refunds of Revenue :** Refund of revenue shall as a general rule, be taken in reduction of the revenue receipt under the major head concerned.
- Rule 359:** Classification of transaction under "Civil Advances" : (1) Money advanced for miscellaneous purposes under special authority and recoverable in cash shall be adjusted under the head "**8550-Civil Advances**". This head should cover items which are from their inception, debts due to Government recoverable either in cash or by deductions from other claims of the party concerned, payment made on account of Government expenditure shall not be held under "**8550-Civil Advances**" on the ground that further proceedings in the audit, etc., are necessary for their final admission, pay and allowances in respect of an assignable period, paid before they are due shall be debited to the same head to which they are debitible and they been paid after they were due.
- (2) **Classification of Advances of pay and Travelling Allowance on Transfer :** Advance of pay and travelling allowances on transfer shall be debited to the final head of account and not to 'Civil advances'. Such advances shall be finally adjusted as a Revenue expenditure in the books of the department which makes the advance. Settlement of such advances by way of net Payment/recovery through adjustment bills will be accounted for in the books of the Department where the adjustment bills are preferred.
- (3) **Advances for Law Suits :** Advances for law suits shall be debited to the functional expenditure head concerned. Refunds of amount remaining unspent out of these advances shall be dealt with as minus expenditure under the original head of account.
- Rule 360:** **Recoveries of Over-Payments :** Recoveries of over payments whether made in cash or by short drawal from a bill, shall be recorded as reduction of expenditure (minus expenditure) under the concerned head of account irrespective of whether they relate to over payments pertaining to the current Year or to any previous Year.

Rule 361 : **Classification of Transactions under 'suspense' :** Items of receipts and payments which can not at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "**8658-Suspense Account**" in the sector L "**Suspense and Miscellaneous**" of the accounts.

Note : (1) A service receipt of which full particulars are not given shall not be taken to the above head of Suspense Account but shall be credited to the minor head "Other Receipts" under the revenue Major head to which it appears to belong, pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

- (2) No sums shall ordinarily be credited to Government by debit to a suspense head, credit must follow and not proceed actual realisation.

Rule 362: **Classification of Cost of acquisition of land :** Cost of land acquired for any specific work or project shall be recorded as part of the cost of the works or of the project under the relevant functional major/minor head. The expenditure on acquisition of land by the Public Works Department for general purposes shall be recorded under the head "**2059-Public Works**"/"**4059-Capital outlay on Public Works**".

Rule 363: **Sale of land & Building :** The sale proceeds of Government land and buildings shall be classified as under:-

- (i) When the cost of the land and buildings was originally debited to or remains at the debit of the capital account of any project for which regular capital and revenue account are kept or was originally met from the revenue account of such project, it shall be classified to the Capital or Revenue Account of the Project, as the case may be.
- (ii) When the cost was originally debited within the Revenue section of the accounts, to any service or revenue Department for which no Capital Revenue accounts are kept it will be classified to the receipt head relating to the department concerned like 0029-Land Revenue.

In the case of department not having a corresponding receipt head to "**0075-Miscellaneous General Service-sale of land and property**" or "**0235-Social Security & Welfare**".

- (iii) If buildings are sold in the Public Works Department or the sale affects Irrigation (Revenue Account only) it will be classified to "**0059-Public works**" or "**0701-Major & medium Irrigation**".

Rule 364: **Classification of Municipal Rates of Taxes:** As a general rule Municipal rates and taxes on a non-residential buildings utilis4ed for functional purpose, such as for schools, colleges or hospitals, if paid by the relevant departments dealing with those functions, shall be adjusted in accounts as part of the sub-heads minor heads concerned relating to the function under the detailed head "**Rent, Rates & Taxes**."

Rule 365 : **Conservancy charges of Government buildings used as a residential accommodation :** The conservancy charges of Government building used as residential accommodation shall be borne by the Government servant occupying it.

Appendix-1

ABSTRACT OF IMPORTANT DUTIES AND RESPONSIBILITIES OF HEAD OF OFFICE

(See Rule 3-Annexure 'A')

The Head of office shall perform duties in particular as laid down in the orders declaring him as Head of office. An abstract of other important duties is given below. He will be responsible: -

- (i) To ensure that funds are not drawn much in advance of requirement and heavy cash balances are not kept (Rule 8).
- (ii) To report loss of public money, departmental Revenue or receipts, stamps, stores or other property caused by misappropriation, fraudulent drawal/payment or otherwise detected in office (Rule 20).
- (iii) To ensure that all sums due to government are regularly and promptly assessed, realised, accounted for, and duly credited in the treasury (Rule 27).
- (iv) To ensure internal check of accounts of receipts and payments (Rule 41).
- (v) To ensure compliance of rules in respect of handling cash to see that cash book is closed daily and balances are worked out at the end of the month (Rule 48).
- (vi) To see that temporary advances given out of permanent advance, etc., are duly accounted for in the Cash book and accounts are rendered in time in any case not later than four weeks or more as may be prescribed and unspent balances are not allowed to be retained by Government servants any longer than required. In case of retention of balances recovery made from salary bills together with prescribed rate of interest (Rule 48,170,221).
- (vii) To verify cash balances at the end of the month and also conduct surprise checking of cash balances (Rule 51).
- (viii) To ensure adequate arrangements for security and safe custody of cash (Rule 52 & 53).
- (ix) To arrange monthly Re-conciliation of receipts with the treasury (Rule 59).
- (x) To see that payment of bills are obtained from bank by cashier on identity cards and provisions of rules in this regard are complied with (Rule 81).
- (xi) To ensure proper maintenance of Bill Transit Register and to review it as prescribed in the rules [Rule 84(2)].
- (xii) To arrange prompt intimation of loss of bills/cheque to the Bank and treasury to stop payments (Rule 88 & 110).
- (xiii) To arrange cancellation of sub-vouchers in the manner prescribed in the Rules (Rule 123).
- (xiv) To arrange recording of service verification entries in the service book (Rule 139 & 137).
- (xv) To ensure various deductions from salary bills Section IV Chapter VIII (Rule 157).
- (xvi) To attend promptly all objections and orders of A.G./F.A./C.A.O./SR.A.O./A.O. posted in the Departments regarding disallowance's of payments as unauthorised and to make recoveries therein (Rule 171).

- (xvii) To arrange issue of certificate of deductions at the end of the Year to each Government servant (Rule 177).
- (xviii) To ensure payment of time-barred claims after obtaining sanction, etc., and pre-check (Rule 90 & 188).
- (xix) To ensure that undisbursed pay and allowances or other amount are not utilised for making payment of temporary advances and amount not allowed to be kept longer than prescribed (rule 193(4)).
- (xx) To ensure proper maintenance of accounts in respect of short term advance paid to Government servants and regular recovery thereof in accordance with the provisions of Chapter IX.
- (xxi) To see that permanent advance is properly utilised on a payment is provided in Rule (Rule 212).
- (xxii) To ensure that all advances are drawn on Advance contingent bills and detailed contingent bills are prepared and sent to Controlling officer & Accountant General within prescribed time & unspent balances are refunded to the treasury and a register of Advance and Adjustment Maintained Properly (Rule 219, 221).
- (xxiii) To see that refunds of Revenue is made strictly in accordance with provision of Rule (Rule 255).
- (xxiv) To ensure that petty deposits of Courts like service and publication of summons and notices, diet money of witnesses, etc., are not allowed to be kept in the office but deposited in P.D.Account (Rule 263(3)).
- (xxv) To arrange annual verification to balances at the credit of local fund (Rule 278).
- (xxvi) (i) To ensure that recovery of loan paid to local bodies, etc., together with interest is being made on the due dates (Rule 300).
(ii) To ensure detailed bill of Loans and Advances are prepared timely and sent to Accountant General wherever necessary (rule 305).
- (xxvii) To see that Government servants handling cash, etc., have furnished adequate security (Rule 313.).

Appendix - 2

(Classes of Contracts and Assurances of Property authorised by the Governor to be executed by subordinate authorities on his behalf).

[See Rule 18(2)]

In pursuance of clause (1) of Article 299 of the Constitution of India, the Governor is pleased to direct that all contracts and all assurances of property made in the exercise of the executive powers of the State of Rajasthan shall be expressed to be made by the Governor and shall be executed on behalf of the Governor by :-

- (i) a Secretary or Additional Secretary or Special Secretary or Dy.Secretary to the Government/ Officer on Special Duty Budget/ ¹[Director Budget];
- (ii) the Head of Departments;
- (iii) the Collector of a District;
- (iv) all Gazetted officers of the Public Works Department/Irrigation Department and Indira Gandhi Nahar Project Departments, Command Area Development and Water Utilisation Department of Indira Gandhi Nahar Project Area for execution or Purchase of materials or stores.
- (v) all Gazetted officers of the Labour Department/ ²[all Gazetted officers of Ground Water Department] for Purchase of Stores of Stores Articles.
- (vi) Assistant Director, Medical and Health Services, Employees' State Insurance Scheme for Purchase of Stores;

The powers delegated under item ³[(iv) & (vi)] shall be ⁴[deleted] subject to the limitations / restrictions as may be prescribed in their departmental delegation of powers, manuals, etc.

- (vii) Managers of Circuit House for contracts of articles of day to day consumption.
- (viii) Deputy/Joint/Additional Registrars of Co-operative Societies for Bond executed by Trainees;
- (ix) Inspectors of Schools for Agreement Bonds for the Rate contracts finalised by the ⁵[deleted] purchase Committee.
- (x) Deputy Inspectors General of Police;
- (xi) Superintendents of Police/Commandant of Police;
- (xii) Conservator of Forests;
- (xiii) Additional Directors Mines & Geology Department;
- (xiv) For Industrial loans under Rajasthan State Aid to Industries (Loan) Rules:-
 - (a) ⁶[deleted].
 - (b) District level officer of Industries Department who is member Secretary of District level committees constituted for the purpose under the Rules - Above Rs.2,000/-.
- (xv) Addl.C.E., PWD (B&R) Rajasthan, Jaipur for Agreement for sale of Nazul property;
- (xvi) General Manager, District Industries Centre.

1. Added vide Circular No.36/96 dated 16.11.1996.

2. Inserted vide Circular No.7/94 dated 8.2.1994.

3. Substituted vide Circular No.8/94 dated 9.2.94 for [(d) to (f)].

4. Deleted words [exercised by the officer concerned] vide Circular No.8/94 dated 9.2.94.

5. Deleted words [District] vide Circular No.8/94 dated 9.2.94.

6. Deleted words [Vikas Adhikari of the Panchayat Samities upto Rs.2,000/-] vide Circular No.8/94 dated 9.2.94.

Appendix-3

INSTRUCTION FOR REGULATING THE ENFORCEMENT FOR MISAPPROPRIATION, FRAUD, LOSSES, ETC.

[See rule 22(1)]

- (1) **Principle governing the assessment of responsibility:** the cardinal principle governing the assessment of responsibility is that every Government servant should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money. While, therefore, the competent authority may in special cases condone Government servant's honest errors of judgement involving financial loss, if he can show that he has acted in good faith and done his best upto the limits of his ability and experience, personal liability shall be strictly enforced against Government servants who are dishonest, careless or negligent in the duties entrusted to them.
- (2) **Higher officer also Responsible:** In cases where loss is due to delinquencies of subordinate Government servants and where it appears that this has been facilitated by laxity of supervision on the part of higher officer, the later shall also be strictly called to account and his personal liability in the matter carefully assessed.
- (3) (a) **Enforcement of Pecuniary Liability-Principle:** The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In deciding the degree of Government Servant Pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of Government servant, since it should be recognised that the penalty should not be such as to impair his future efficiency.
- (b) **Recovery of amount and its extent:** In particular, if the loss has occurred through fraud, every endeavour shall be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or stoppage of his increment of pay.
- (c) **Assessment of value or Government Property Lost:** It shall be considered whether the book value of government equipment lost, damaged or destroyed by the carelessness of individual entrusted with their care (i.e. bicycle, calculators, policeman's riffle, tools and equipments, vehicles, etc.) shall be recovered from the delinquent Government servant. In the case of Commercial Department the depreciated value of the stores may be arrived at on the basis of the rates prescribed by the Government on the reduced balances every year .The amount to be recovered may be limited to the Government 's servant capacity to pay .
- (4) **Action when a Government servant is due to retire :** Step shall be taken to ensure that Government servant concerned in any loss or irregularity which is the subject of any enquiry is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly ,when a pensionable Government servant is concerned in any irregularity or loss the authority investigating the case shall immediately inform the Director of pension ,Rajasthan ,responsible for payment of pension and the authority competent to sanction pension and it will be the duly of the later to make a note of the information and to see that final pension and gratuity is not sanction before either conclusion is arrived at as regard the Government servants capability or it has been decided by the sanctioning authority that the result of the investigation need not to be awaited.

- (5) **Action against - in service Government servant :** The fact that Government servants who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment shall not be made a justification for absolving those who are also guilty but who still remain in service.
- (6) **Investigation not to be Delayed:** It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc., should the administrative authority require the assistance of the Accountant General or other authority in pursuing the investigation he may call on that officer for all vouchers and other documents that may be relevant to the investigation, and if the investigation is complete and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General or other authorities for the services of an investigating. Thereafter the administrative authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.
- (7) **Procedure in case of Misappropriation, fraud, loss, etc.** (a) Whenever any case of misappropriation, fraud, etc., is detected or intimation is received, the matter shall be reported without any delay to the Administrative Department, ¹Director, Inspection Department, Rajasthan, Finance Department and the Accountant General. The matter shall also be intimated to the Financial Advisor/Chief Accounts officer. Sr. A.O./ A.O. posted in the Departments and to the Superintendent of police of the District.
- (b) A police report shall be lodged with the police station of the area.
- (c) A party consisting of Financial adviser/Chief Accounts officer/Sr. A.O./A.O./A.A.O. will be sent for making preliminary enquiry. In case it is considered the detailed audit/checking is required an audit party of the Head office will be deputed or if need be, the ¹Director, Inspection Department, Rajasthan will be required to arrange detailed audit. The concerned records will be collected and kept in the safe custody till the case is finalised.
- (d) The Head of the Department shall appoint an officer-in-charge who should be Financial Adviser/Chief Account Officer/Sr. A.O./A.O. of the department. The officer-in-charge shall be responsible to monitor the progress of investigation and subsequent action and regular half-Yearly statements showing progress, stage of the cases to the ¹Director, Inspection Department, Rajasthan who will send a consolidated statement to the Finance Department on an annual basis.
- (e) The Head of the Department shall keep a register to ensure sending of such statements and monitor progress in each case within the prescribed period.
- (8) **Judicial proceedings: Prosecution in Criminal Courts:** The following supplementary instructions shall be followed by departmental officers wherever prosecutions in the criminal courts are, or are likely to be necessary:-
- (i) as soon as reasonable suspicion arises that criminal offence has been committed. The senior officer, of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the code of Criminal procedure. Competent legal advice should be taken. A prosecution shall be attempted unless the legal advisor consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution shall be placed on record in all such cases.
- (ii) If the District Magistrate or the Authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will:-
- (a) Request the District Magistrate as soon as a reasonable suspicion arises that criminal offence has been committed, the senior or the authority aforesaid to arrange for the investigation to proceed from day to day;

- (b) See that all witnesses and documents are made available to the investigation officer; and
- (c) Associate with the Investigating officer or officer of the department who is not personally concerned with the irregularity leading upto the loss but who is full cognizant of rules and procedure of the office in which the loss has occurred.
- (iii) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) shall be made available for discussions with the authority, which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case shall be reported through the usual channel to Government for orders.
- (iv) If it is decided to prosecute, the department representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for speedy trial and will request the prosecuting officer to make any application that he may think necessary.
- (v) When the case is put into court by the police the senior officer of the department concerned present in station will see that all witness serving in the dependent, and all documentary evidence in the control of the department are punctually produced and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
- (vi) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary will request him to proceed as he would in any other case.
- (vii) Appeals against acquittals may be made only under the orders of Government. The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above prompt report are submitted to Government through the usual channel regarding:-
 - (a) the commencement of police investigation;
 - (b) the decision to prosecute in any particular case;
 - (c) the result of nay prosecution;
 - (d) the decision to proceed further in revision or appeal in any case; and
 - (e) the result of nay proceedings in revision or appeal.
- (viii) Notwithstanding anything contined in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter, through the usual channel for the orders of Government before taking action.
- (9) Departmental Proceedings:** In all cases of fraud, Misappropriation or similar offences, the departmental proceedings shall be instituted the departmental proceedings shall be instituted at the earliest possible moment against all the delinquents and shall be conducted with strict adherence to the rules. If the accused person has been handed over to the police, the departmental inquiry against him shall not be stayed for the result of the police investigation. On the other hand, it shall be proceeded with full vigour and concluded as expeditiously as possible, When the delinquent is handed over to the police for prosecution it implies that the departmental punishment in not considered adequate to meet the requirements of the case. In such cases the departmental punishment imposed should, therefore, generally be dismissal from service. Any orders for imposing departmental punishment should as a general rule be passed before the accoused person is actully challaned in Court. Where in any case the departmental inquiry can not for some reason be concluded before the accused is challaned in court, the departmental proceedings against him not be stayed merely for that reason if the facts of the case disclose adequate grounds for dismissing the person

involved on charges other than those on which he is prosecuted, e.g., negligence of duty, disregard of rules and non-observance of standing instructions, etc., where such other charges do not warrant his dismissal, final action on the departmental side will have to await the result of the judicial inquiry. Even in such cases where the prosecution results in acquittal it may still be possible and necessary to take disciplinary action against the accused on charges than those of which he is acquitted by the court, e.g., negligence, disregard of rules, standing instructions, etc. Every such case should be considered on its merits, with due care, by the authority competent to take disciplinary action.

With regard to subsidiary offenders who are charged of neglect of duties in having facilitated or contributed the fraud or mis-appropriation, it should invariably be attempted to secure the expeditious completion of departmental enquiry before the challan against the main offender is presented and connected records transferred to the court or taken in police custody.

(10) Material Loss or destruction of Government Property : The following further instructions shall also be followed by all the departmental officers while dealing cases involving material loss or destruction of Government property as a result of fire, theft, etc.:-

- (i) When material losses due to suspected theft, fraud, fire, etc., occur in any office/installation, such cases shall invariably be reported to the police for investigation. The Heads of Departments shall exercise their discretion in determining at what stage reports should be sent to the police keeping in view the fact that the police investigation will be increasingly handicapped with lapse of time;
- (ii) For the purpose of the above instruction, all losses, excepting the losses due to suspected sabotage, of the assessed value of Rs. 10,000/- and more shall be regarded as 'material'. All cases of suspected sabotage shall be reported to the police promptly irrespective of the value of the loss involved;
- (iii) Once the matter is reported to the police authorities, all concerned should assist the police in their investigation. A formal investigation report should be obtained from the police authorities in all cases which are referred to them as indicated above.

APPENDIX –4**STATUS, DUTIES, RESPONSIBILITIES & POWERS OF THE ACCOUNTS****OFFICERS POSTED IN THE DEPARTMENTS****(See Rule 25)**

Object of Posting: The Accounts officers are posted to assist the Head of Departments in attaining a reasonable high standard of financial administration so that financial regularity may be secured around by enforcing implicit, observance of rule and orders relating to financial procedure and propriety, and to ensure that the accounts of the departments are maintained efficiently:-

- I. Status: The accounts officer will be senior Gazetted officer of the Department and his position shall be analogous to that of a Deputy Head of the Department irrespective to pay drawn by him.
- II. Financial Adviser: They are adviser to the Head of the Department in all matters relating to financial rules accounts, operation of all financial rules relating to enforcing economy realisation of Government dues, payments, purchases and proper financial internal control in the offices so as to ensure that no misuse of Government funds or stores is being permitted at any level.
- III. Representative of the Finance Department: (a) The Accounts officer will be directly subordinate to the Head of the Department concerned and even when his advice in any financial matter is not accepted he should carry out orders of the Head of the Department. It will, however, be his function to secure that any irregularity or defect in procedure which he has been able to detect is brought to the notice of Head of Department, to suggest remedial measures to set right under proper orders and to check re-occurrence or irregularities.
- (b) The Accounts Officer will be consulted in all financial and accounts matters specified in the Delegation of Financial powers and rules and particularly in purchase cases where he will be a member of the Purchase Committee/ Auction Committee, etc. In order to achieve this, all such matters shall be routed through him. All financial sanctions except purchases upto Rs. 2,000/- and personal claims and petty contingent expenditure of the regular and casual nature shall be issued only with the Consultation of /Financial Adviser/Sr. Accounts Officer/Accounts Officer of the Department. In case any irregularity or deviations from Rules, etc., are committed in absence of advice of the Accounts officers posted in the department/offices, the Head of Department/Head of office shall be wholly responsible for such action.
- (c) The Accounts Office should identify the areas of misuse of funds, infructuous expenditure, overstaffing, delay in rendition of accounts of advances, and adjustments, delay in preparation of detailed bill or recovery of unspent balances out of temporary advances, expenditure in excess of budget limits specially where cheque-drawing powers have been delegated. He should monitor all such matters of vital importance.
- IV He will be responsible in respect of-
 - (i) Accounts : (a) to compile the accounts of the whole Department so as to correlate with the books of the Accountant General;
 - (b) to see that the accounts and other records to be maintained in the offices of the Heads of the offices or required to be sent under orders of the Head of the Department/Government issued from time to time, are kept properly and up to date;

- (c) To ensure that accounts and records in respect of appropriation placed at the disposal of the Head of the Department maintained properly and upto date so as to see that funds are utilised according to sanctions and orders;
- (d) To arrange timely preparation and submission of financial statements and proforma accounts including trading, manufacturing and profit and loss accounts and sending of prescribed account returns to the Government/Audit;
- (e) In case of P.W.D. and projects to see that monthly accounts are sent by Division in time to Accountant General and in case of Projects Consolidated monthly accounts is sent to Accountant General as per rules;
- (f) To occasionally examine the case book and other ancillary records to see that rules relating to the postings and maintenance of cash book, other records, their checking, etc., with prescribed certificate to the balance in hand are duly recorded;
- (g) To ensure that cash book is written and closed daily and details of cash balances is worked out at the end of the month and to check cash balances of offices occasionally;
- (h) To ensure that accounts of temporary advances are adjusted timely and unspent balances are refunded within the prescribed period and also to ensure recovery of advance of unspent amount after the prescribed period alongwith penal interest and the Register of Advance and Adjustment is kept up to date; and
- (i) To ensure recovery of loans and advances and to ensure that detailed bills are prepared timely.
- (2) In particular they will be responsible for the following:-
 - (j) Observation of Rules To see that financial rules, delegations, orders and other directions are implicitly observed and that the service Rules and other rules and Government decisions are correctly applied;
 - (ii) Budget estimates: To assist in matters connected with compilation of budget estimates of distribution, control of expenditure and realisation of receipts and the scrutiny of proposals for new service/expenditure/supplementary estimates and to apprise the Head of the budget estimates of receipts and payments, the allotment of funds, re-appropriation, re-Department about excess against the budget provisions and to prepare performance budgets for submission to Legislative Assembly;
 - (iii) Estimates of works/projects, etc.: To examine from financial point of view the estimates/proposals pertaining to works, projects, commercial or other undertakings and to advise to the Head of the Department;
 - (iv) Financial Stock Taking; To arrange Financial Stock Taking of big projects at the prescribed period so as to correlate the progress of expenditure with physical progress of works actually done as compared with the estimates/targets in order to ascertain the prospects for the projects being completed within the limits of the sanctioned estimates;
 - (v) Departmental receipts: To exercise check over the departmental receipts and inspect the subordinate offices so as to detect laxity in assessment of fixation of demands, the delay/leakage in realisation of the revenue receipts in the procedure followed.
 - (vi) Misappropriation, losses, frauds, etc.: To act as officer-in-charge to monitor the progress of cases of misappropriation, frauds and losses due to theft, fire etc., and to see that register of Misappropriation and Losses is maintained properly and upto date;
 - (vii) Loans and Advances: To see that instructions contained in F.D.S. No. F 7(1)FD/R&M.I/80 dated 06.05.1988 regarding House Building and Motor Conveyance advances are being strictly followed in the department. In case of short term advances like festival, food grain, solar cooker,

cycle camel, etc., the detailed accounts are maintained properly and upto date and monthly abstracts from Heads of offices are received regularly and recoveries of principal and interest made regularly;

- (viii) Pension cases: To assist timely preparation of pension cases of the Government servants on retirement and to monitor the progress;
- (ix) Fixation of pay : To assist in fixation of pay due to revision of pay scales, etc., is done promptly and to monitor the progress;
- (x) Purchase cases: (a) To see that purchases are made in accordance with stores Rules parts-II of GF&AR the lowest tender is accepted by the purchase committee/purchase office except in the special cases where purchases have been made from other than the lowest tender after recording the reasons there of. Where negotiation have been under taken they are made properly as specified in the rules and the contract agreement is executed properly as per stores purchase rules;

This would also apply to the tender for execution of works.

- (b) To see that Government orders about purchases and price preference to local S.S.I. Unit, the fact is mentioned in the Notice of Inviting Tender and considered at the time of placing orders;
- (c) To see that Government orders about purchases and price preference to local S.S.I. Unit against those of outside Rajasthan and within Rajasthan under price preference Rules, are being followed;
- (xi) Adjustment of advances: To see that account of advances drawn on Advance contingent bill as per Chapter XI are rendered by the Head of Offices within prescribed time limit in the manner prescribed in the rules;
- (xii) Stores: To see that stock accounts are properly maintained, that annual physical verification is done and that stores articles in the subordinate offices are stored well and are not in excess of requirements and that action for disposal of surplus, obsoletd and unserviceable items is taken well in time;
- (xiii) Inspection: To carry out regular and frequent inspections of sub-ordinate offices, Divisions, sub-divisions, in case of Public Works Department to ensure by test checks that facts incorporated in various registers and accounts books are correct and to make a few assessment of proper working of offices and incurring judicious expenditure, Test checks will include surprise check of collections of revenue, cash balance, store articles, labour payments on muster roll, imprest cash account, etc.,
- (xiv) Internal Check :To ensure that accounts of subordinate offices are regularly internally checked as per check list prepared and report issued for the same and to see that compliance is made and to bring serious irregularities to the notice of the Head of Department;
- (xv) Audit Paras, Draft Para and Audit Report: To help in the compliance of audit objections of Accountant General and in the replies of advance and Draft paras received within the prescribed time. In case of audit reports of C.A.G., to arrange preparation of replies for presentation before public Accounts/ Undertaking Committee and to monitor progress thereon;
- (xvi) Pre-audit: To excercise pre-audit of bills wherever such audit is entrusted to them;
- (xvii) Advice on certain Financial Matters: To advise in terms of agreements, conditions of contracts regarding admissibility of claims and to advise on other important references on Financial, Service, T.A. Rules, etc.:

- (viii) In case of Public Works Departments to see that suspense accounts like Cash settlement Suspense Account, Material Purchase Settlement Suspense Account and Suspense Miscellaneous Works Advance are not allowed to increase but cleared promptly.
- V. **Powers:** (a) **Transfer of Accountant and Jr. Accountant:** F.A./ C.A.O./Sr. A.O./A.O. shall be competent to transfer the Accountants/Jr. Accountants within the Department under intimation to Director of Treasuries and Accounts, Rajasthan, Jaipur subject to the observation of the general policy of transfers of accounts personnel and approval of Head of the Department and subject to restrictions imposed by the Government at any time;
- (b) **Approval of programme of Internal Check Parties:** Tour programme of the internal check parties of the Department will be approved by him and he will ensure that parties are fully utilised in carrying out the checking of the accounts of offices.;
- (c) **Review of Annual Performance Appraisal of Assistant Accounts Officers/Accountant/Jr. Accountant:** The Head of office shall write A.P.A. OF A.A.O/ Account. The F.A./C.A.O/ SR.A.O./ A.O. will review these reports as per procedure laid down by Director Treasuries & Accounts ¹[Rajasthan who would send the same] to the Director of Treasuries and Accounts, Rajasthan, alongwith their remarks, if any;
- (d) **Administrative Control over the staff dealing in accounts :** He will exercise general administrative control over the account establishment and revenue collection staff viz. Assistant Accounts Officers, Divisional Accountants, Stock Verifiers, Store Keepers, Bill Collectors, Jr. Accountants, Ledger Keepers, etc. and to secure an efficient system of financial administration of the Department;
- (e) **Sending of Reports to the Finance Department :** cases of serious financial irregularities shall be reported directly to the Finance Department.
- (f) **Powers of F.A./C.A.O./Sr.A.O./A.O. to waive objections or to forgo recovery of irregular expenditure:** The F.A./C.A.O./Sr.A.O./A.O. posted in the Departments shall have powers to waive objections or to forgo recovery of irregular expenditure upto amount and restrictions mentioned in the Delegation of Financial powers;
- (g) He will be invariably associated in the Purchases Committees, Committee for auction, as provided in the rules;
- (h) He can disallow payment detected in internal check of the Department as unauthorised and make binding on the Drawing and Disbursing Officer to recover the amount from the Government servants and refuse to pay it in future till authorised;
- (vi) Duties of treasury officer shall be as per provision of treasury manual. In addition the Treasury officer shall ensure that maintenance of accounts of House Building and Motor Conveyance advances entrusted w.e.f. 01.07.1988 is strictly in accordance with F.D.No. F. 7(1)FD/R.A.I./80 Dated 06.05.1988
- (vii) Distribution of Duties: The above duties may be distributed between the Sr. A.O. and A.O.'s in case there are more than one A.O. posted in any department as per requirements in the Department.

1. Inserted vide circular No. 8/ 94 Dated 9.2.1994

Appendix-5

**DUTIES, RESPONSIBILITIES AND STATUS OF OFFICERS/
GOVERNMENT SERVANTS IN RAJASTHAN SUBORDINATE
ACCOUNTS SERVICE POSTED IN DEPARTMENT/OFFICES**

(See Rule 25)

- (A) **Assistant Accounts Officer:** (1) **Object of posting:** The object of providing Assistant Accounts office in the Department is to assist the Head of the Department in attaining a reasonable high standard of financial administration so that financial regularity may be secured alround by enforcing implicit observance of rules and orders relating to financial procedures and propriety and to ensure that the Accounts of the Departments are maintained efficiently. The Heads of the Department
- In offices, where there is only a post of Assistant Accounts Officer, his status, duties and responsibilities be as under :-**
- (2) **Status:** He should be treated as a senior gazetted officer of the office and his position shall be analogous to that of a Deputy in the office irrespective of the pay drawn by him.
- (3) **Duties and responsibilities of the Assistant Accounts Officer:** In Departments where there is a post of an Assistant Accounts Officer, duties of the Assistant Accounts Officer will be the same as specified for Accounts Officer. In departments where a post of an assistant Accounts Officer has been provided in addition to the post of an Accounts Officer, the duty of the Assistant Accounts Officer will be to assist the Head of the Department and the Accounts Officer in the discharge of their duties. The Head of Department may and ordinarily should, entrust some work independently to the Assistant Accounts Officer. Copies of orders issued by the Head of Departments concerned regarding/distribution of work between the Accounts Officer and Assistant Accounts Officer shall be endorsed to the Finance Department and the Director of Treasuries and Accounts, Rajasthan, Jaipur. The Director of Treasuries and Accounts, may advise the Heads of Departments to effect such change in the distribution as it may consider advisable.
- (4) **Local Fund Audit Department:** In Other Departments the work which is of a technical nature like the Local Fund Audit Department, the duties and functions of the Rajasthan Sub-ordinate Accounts Service Officers posted there, will be as assigned to them under any Act/Rules or as specified by the Head of Department.
- (B) **Accountants:** (1) **Object of posting:** The Accountants are posted to assist the departmental officers or Heads of Department in the financial administration of the Department or office so that financial regularity may be secured by enforcing observance of rules and orders relating to financial procedure and propriety so that the accounts of the department or office may be properly maintained.
- (2) **Status:** The Accountant shall be treated as a senior member of the Ministerial and non-gazetted subordinate staff in the department and in so far as his work is concerned it will be independent of the office superitendent. For Accounts section or branch, the Accountant will hold charge of the Section or Branch independent of the office Superintendent.
- (3) **Duties and Responsibilities:** The Accountants will discharge duties assigned to the Accounts Officers as per appendix 4 where there are no post of A.O./A.A.O. in the Office/ Department. His other duties in particular are given below (i) To prepare Budget estimates of

receipt and expenditure, and to assist in the allotment of funds, the control of expenditure, the realisation of revenue, receipts and the scrutiny of proposals for new items/expenditure.

- (ii) to assist in the timely preparation and submission of financial statements and proforma accounts including trading, manufacturing and profit and loss account and other returns as are required to be submitted to the Government/Audit.
- (iii) To check the cash book, completely with supporting vouchers receipts and receipted challans alongwith totals, opening and closing balances.
- (iv) to exercise check over the departmental receipts and see that there is not laxity in assessment or fixation of demands, delay/leakage in realisation of the revenue receipts and defects, in the procedure followed, any serious delay in collection shall be brought immediately to the notice of the Head of the office.
- (v) to conduct internal check in respect of the all the offices under the Controlling Authority. During the Inspection he will also see that the accounting procedure is followed properly, all the financial returns are rendered properly and disposal of inspection reports of Accountant General, clearance of audit objections, and investigations of embezzlement cases are carried out promptly.
- (vi) to ensure that details of cash balances are invariably worked out monthly and recovery/adjustment of advances given out of permanent advance out of advance/imprest/temporary advance or drawn an advance bill, etc., is done timely not later than four weeks of the payment or within the period fixed in any particular case and unspent balances refunded. In case of failure, recovery alongwith interest as prescribed in rules is made from salary bills.
- (vii) to ensure maintenance of Register of Advance & Adjustments for petty advances as also for advances drawn on advances bill to watch adjustment of advances drawn an advance bill under Chapter XI and to ensure that detailed bills are prepared within the fixed period and sent to Controlling Officer, wherever necessary.
- (viii) to ensure maintenance of Register of Loans and Advances and preparation of Detailed Bill timely.
- (ix) to check that the bills are prepared in accordance with the rules, orders, budget provision and competent sanction and the schedule of deductions are in prescribed form and the case of long term advances, insurance premium and Provident Fund deductions, name of the Government servants and the allotted account numbers are correctly noted so as to prevent missing credits to examine purchase cases & all financial matters.
- (4) **Duties in Secretariat** : In a Section of the Secretariat where there is no Superintendent and the accountant is posted there, his duties for the purpose will be those as defined under para 10 of the Secretariat Manual and other instructions issued by O&M Department, i.e. general supervision of the staff, submissions of timely returns, and statements, etc., in addition to his own duties defined above. In cases where there are Superintendents as well as Accountants in a particular section/department, the Accounts are responsible for the duties entrusted to them by the officer in particular branch. He will supervise the work of his own Branch and deal with the cases bearing important financial character and submit the same to the officer concerned direct. Matters of routine nature concerning his branch will be disposed off by him provided the officer-in-charge concerned directs otherwise.
- (5) **Powers** : Where there are no Accounts Officers, the Accountant ¹[or Junior Accountant where there are no Assistant Accounts Officers & Accountants] will represent the Finance Department and be directly subordinate to the Head of the Office/Department concerned and even when his advise in any financial matter is not accepted, he should carry out the orders of the Head of office/department. In case where inspite of his honest attempts, he has not been able to secure financial regularity either for paucity of staff or for want of co-operation or other

1. Inserted vide Circular No. 35/97 dated 3.11.1997.

difficulties, such item should be noted in a register which should be maintained by him and an abstract of which should be furnished by him and an abstract of which should be furnished by him every month to the Finance Department and Director of Treasuries and Accounts, Rajasthan, Jaipur. This Register should also include cases of reference where the Head of the Office/Department has not accepted his advice.

- (C) **Junior Accountant:** (1) **Object of Posting :** The Junior Accountants are posted to assist the Departmental Officers/heads of offices in accounts and financial matters, to secure financial regularity by observance of rules and orders of the Government and to maintain departmental accounts in proper manner and keep them upto date.
- (2) **Status :** The Junior Accountant should be treated as a Senior Member of the Ministerial staff of the office. He will not be put to work under the Office Assistant or U.D.C.
- (3) **Duties and Responsibilities :** No exhaustive list of duties to be allotted to Junior Accountants, can be laid down precisely in view of multiplicity of functions of various departments and their subordinate officers, however, Junior Accountants are required to perform duties mainly relating to accounts, audit, budget, inspections, etc., normally done by Accounts Personnel. Following type of work should ordinarily not be taken from Junior Accountants:-
- (i) Receipt and despatch of papers
 - (ii) Typing
 - (iii) ¹[xxxxxxxx]
 - (iv) Store Keeper
 - (v) Librarian
- He will be responsible in respect of :-
- (i) Checking of all kind of bills.
 - (ii) Complete checking of each entry made in the Cash books with supporting vouchers, receipts and receipted challan, vouchers its totals, opening and closing balances.
 - (iii) Dealing of Inspection/audit reports.
 - (iv) Draft paras and objection book items.
 - (v) Preparation of pension cases.
 - (vi) Maintenance of all prescribed Accounts Registers, Compilation and preparation of Monthly accounts/statments/returns including proforma/trading, profit and loss account and balance sheets.
 - (vii) Scrutiny of purchase cases.
 - (viii) Preparation of Budget estimates/revised estimate and ancilliary work.
 - (ix) Maintenance of Register of Loans and Advances, etc.
 - (x) Reconciliation of Receipts and expenditure and ancilliary work.
 - (xi) Any other duties as may be assigned from time to time.

²[xxxxxxxx]

.....

1. The word "Cashier" deleted vide Cir. No. 26/2007 dated 5.12.2007.
2. The existing three paragraph deleted vide Cir. No. 26/2007 dated 5.12.2007

"Duties prescribed above are of normal nature. These can be supplemented and modified by the respective Heads of Department/Offices in accordance with specific needs/requirements of the Department/Office concerned.

The Junior Accountants shall not ordinarily prepare bills, in offices where there is only one Junior Accountant, the bills shall be prepared by LDC's/UDC's and checked by the Junior Accountant.

In exceptional cases where Head of office has no option, he may direct him to prepare the bill and the Junior Accountant shall comply."

Appendix-6

RULES REGARDING THE DESTRUCTION

OF ACCOUNTS RECORD IN OFFICES
RENDERING ACCOUNTS TO ACCOUNTANT GENERAL.

[See Rule 327(1)]

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may, hereafter be prescribed by Government in this behalf, with the concurrence of the Comptroller and Auditor General of India:-

- (a) The following shall on no account be destroyed:-
- (i) Records connected with expenditure which is within the period of limitation fixed by law.
 - (ii) Records connected with expenditure on Projects, scheme or Works not completed, although beyond the period of limitation.
 - (iii) Records connected with claims to service and personal matters affecting Government servant in the service.
 - (iv) Orders and sanctions of a permanent character, until revised.
- (b) the following shall be preserved for not less than the period specified against them:

S.No.	Description of Records	Present Form No.	Retention Period
1.	<u>Budget</u> Budget Estimates/ Revised/ Supplementary estimates, Register, Schedules, Application, Statements, Month Progress Reports, etc.	1,2,3,4,5,6,7, 8,9,10,11,13, 14,15,15,26,2 8,29,30,31	3Years
2.	Revenue (i) Statement showing remission of Revenue (ii) consolidated monthly statement of grants of land and alienation of land revenue	16,17	3Years
3.	Payment Slip on bill, Register showing expenses by Heads of account, Statement of Liabilities, Broad sheets, Compilation and Reconciliation Sheets with A.G.	18, 19,20,21, 22,23,24,27	3Years
	Bill Register, Bill transit Register	59,59A,120, 154	One Year after Audit of A.G.
4.	Bill for refund of deposit, Application for refund of lapsed deposit, etc.		

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Contingent Charges, Register of Detailed bills, Stock Register of Service Postage Stamps, Register showing Service Postage Stamps used and Balances	104,105,114, 115,116	One Year after Audit of A.G.
	Application for long term advances	157,158	One Year after Audit of A.G.
	Advice to treasury, Vouchers, pertaining to contingencies, Refunds, etc., Indent for Service Postage Stamps, Deposit repayment order and voucher, Detailed disbursement account of advances, Bill of P.F., Application for refund and lapsed deposit, challan/invoices for inter-departmental adjustment, Voucher for emergent petty advance out of permanent advance	106,107,108, 109,110,111, 112,113,117, 120,121,122, 125,154,172, 189	3 Year after Audit of A.G.
	Salary Bill along with Schedules of deductions, statements. increment certificate absentee statement indemnity Bond Last Pay Certificate, acquittance Rolls, etc.	62,63,64,65,66, 67,68,69,70,71, 75,76,77,78,79, 80,81,84,85,86, 87,87a,88,90, 92,100	35 Years
	Statement & Schedule of Income tax deductions	82,82a,83	One Year after Audit of A.G.
	Expenditure Sanction, Particular of accommodation allotted	86a	One Year after Audit of A.G.
	T.A. Bill	72,94,95,95a, 96,97	One Year after Audit of A.G.
	Register of Trunk Call, Register of grant	116	One Year after Audit of A.G.
	Perches cases Sale of Tender form register tender receipt register, tender notice, tender form etc ,	Sr New Form No1,2,3,4,5,6,7,	After completion of supply & refund of security deposit
	Register of interest bearing deposits		Permanent
	Survey Report, Sale Account, Register of surplus, obsolete/Unserviceable stores		One Year after disposal
	Muster Roll		2 Years of payment and audit
	Estimates		One Year after Audit

S.No.	Description of Records	Present Form No.	Retention Period
	M.B.etc.		After completion of work and payment of final bill Refund of security deposit and one Year after audit by A.G.
	Documents relating to Contract and agreement	Sr.(New form No.8,9)	5 Years after the contract/agreement is fulfilled and 2 Years after audit by A.G. In case of audit objections, files and other documents shall not be destroyed till settlement of audit objection or review by Public Accounts Committee
	Cash Book Register for Watching Encashment of bills	48,49,50,173	15 Years
	Register of M.O./ cheques /drafts,etc. received	51	
	Register of payment by M.O. & Bank drafts	103	
	Ledger	54	
	Receipt Counterfoil	55,56,57	20 Years
	Cheque book counterfoil, party used/blank cheque books		Till audit and it is certified that they are no longer required
	Preliminary acknowledgement of the receipt of a cheque register	52	2 Years
	Register of cash Challan	58	
	Challan		Permanent
	Pass Book of P.D. Account	155	15 Years
	Loans and Advances individual ledger	156	Permanent
	Establishment		
	Register of Pay and allowances	73,74,93	3 Years
	Establishment Register	98,99,102	Permanent

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Increments, T.A. Bill Register/ Register of Undisbursed Pay and Allowances		
	Annual certificate of deductions	55a	One Year
	No Demand Certificate	89	One Year
	Surety Bond for temporary Govt. servant		One Year after repayment of advance
	Application for leave, Casual Leave Register	45	One Year
	Attendance Register	159, 160	
	Leave Account and Service Book/ Roll, Register of Service Book	36,37,46, 190	3 Years after retirement or death and sanction of pension etc.
	Security bond given by Govt. servant		Permanent
	Fidelity Bond of Insurance Companies		2 Years
	Certificate of Transfer of Charge, Handing over/charge report	43, 44	One year
	Surety Bonds of Govt. servants		3 Years after the Bond ceases to be enforceable
6.	Grants-in-aid		
	Bond for grant-in-aid, utilisation certificate for grant-in-aid		3 Years after audit & expiry of period for which bond was taken
	Bill for grant-in-aid, bill for Scholarship/stipend	118, 119	3 Years after audit
	Register of Assets & Block Account of assets acquired out of Govt. grants		Permanent
7.	Loans and Advances		
	Bond for grant of loan, written undertaking for loans by Govt. companies, etc., utilisation certificate for loans		Permanent
	Annual statement of loans and advances, Bill		3 Years
	Bill for Loans and Advances		3 Years after audit

S.No.	Description of Records	Present Form No.	Retention Period
	Detailed Bill		3 Years after audit
	Register of Loans & advances Register of irrecoverable Loans and Advances		Permanent
8.	General		
	Pass Book of P.D.Account	155	Permanent
	Application for advances, etc.	157, 158	One year
	Stock register for Stationery	161	One year after audit
	Indent for issue of Stores		
	Dead Stock Register	162	Permanent
	Register of Misappropriation etc.	163	Permanent
	Register of Caution Money Deposit		2 years after deposit
	Register of Deposit & Repayments	171	Permanent
	Register of Recoveries	60	2 years after audit and all recoveries made
	Register of Special recoveries	61	Permanent
	Register of Buildings		Permanent
	¹ [Files and record relating to long term loans and advances to the Government servant in connection with purchase/construction of house, repair of a house, purchase of motor conveyance	-	Issue of "no-dues certificate" after full recovery of loans and advances with interest and audit of accounts by A.G. or issue of P.P.O. by the pension department, whichever is earlier.]

- Note :** (a) Before any salary bill are destroyed, the service as recorded in the service books or service rolls (as the case may be) shall be verified.
- (b) Where a minimum period after which any record may be destroyed has been prescribed, Heads of departments may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of latest official year covered by the record.
- (c) Heads of Departments shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department shall be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.
- (d) Full details shall be maintained permanently in each office of all records destroyed from time to time.

.....

1. Inserted vide Circular No. 24/96 dated 26.7.1996.

- Instructions:** (1) The retention period specified above in the case of a file is to be reckoned from the years in which the file is closed (i.e. action thereon has been completed) and not necessarily from the Year in which it is recorded.
- (2) In the case of records other than files, e.g., register, the prescribed retention period will be counted from the Year in which it has ceased to be current.
- (3) In exceptional cases, a record may be retained for a period longer than that specified, if it has certain special features or such a course is warranted by the particular Head of Department.
In no case, however, will a record be retained for a period shorter than that prescribed.
- (4) If a record is required in connection with the disposal of another record the former will not be weeded out until after all the issues raised in the later have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously reviewed and, where necessary, revised suitably.

APPENDIX-7**LIST OF FORMS**

[See rule 327 (2)]

List of Forms	Rule no.	Present Form No.	New Form no.
Register of Expenses by Head of account	11(1)	19	1
Monthly statement of Liabilities & Commitments	11(2)	27	2
Broad sheet for watching receipt of Account	11(3)	21	3
Compilation and Reconciliation sheet	11(3)	22	4
Statements of Reconciliation of Accounts with A.G	11(3)	23	5
Register of Mis-appropriation etc.	20(7)	163	7
Monthly progress report of the collection of revenue from F to FD.offices	27(2)32	13-14	8-9
Statement of errors of Classification of Revenue	28(4)	15	10
Statements showing remission of Revenue Realised to A.G.	39(1)	16	11
Receipt of cheque received	44(1)(i)	52	12
Receipt (General)	45(1)	55	13
Receipt (Education Department)		56	14
Challan	46(3), 54(2)	57	15
Cash Book (General)	48(i)	48	16
Cash Book (Others)	50(iii)	50	17
Register of Money Orders, Cheques, Drafts, etc.,received	48,50(iv)	50	17
Duplicate key Register	53(3)	51	19
Register of Payments made by Money Orders/Bank Drafts,etc.	80(11)	103	21
Bill Register	83	59	19
Slip to accompany bills	84(1)	18	23

List of Forms	Rule no.	Present Form No.	New Form no.
Bill transit Register	84(2)	59-A	24
Register of watching encashment of bills	(84)3	173	25
Voucher of petty contingent charges	(89)2	107	26
Certificate of Transit of charge (Collector & Treasury Officer)	128(2)	43	28
-do- (Others)	128(3)	43A	29
Handing over/Charge Reports	129	44	30
Leave Account	133(2)	46	31
Service Book	134(1)	36	32
Service Roll	134(1)	37	33
Register of Service Book/ Rolls	134(3)	190	34
Last Pay Certificate	145	62	35
Salary Bill	150(1)	76	36
Establishment Register	150(5)	74	37
Certificate of House rent allowance by Head of Office	150	84	38
By Govt. servant	150 Note	85	39
Absentee Statement	154	90	40
Periodical Increment Certificate	155	92	41
Register of Increments	155	93	42
Schedule of Income tax deductions	158(1)	82	43
Schedule of Income tax calculations	158(2)	83	44
Certificate of Income tax (form 16 of I.T. Rules)	159	82A	45
Particulars of Accommodation allotted to government servant	160(1)(ii)	86A	46
Schedule of House/Furniture/ Garden Rent recoveries	160(ii)	86	47
Register of Special Recoveries	162(6)	61	49
Schedule of other deductions	162(6)	88	54
Schedule of deductions of GPF/Loan	165(2)	77	52

List of Forms	Rule no.	Present Form No.	New Form no.
Schedule of Recoveries of Long Term Loan & Advances	165(iv)	87	54
Register of Recoveries	174	60	59
Annual Certificate of Deductions	177(1)	55A	60
T.A.Bill	189(1),203(10)	94,95	64,65
T.A.Bill Register	189(2)	98	66
T.A.Bill Register for countersignature	189(4)	99	67
Acquittance Roll	193(1)	100	68
Register of undisbursed Pay & allowances	194	102	69
No dues Certificate	195(2)	89	70
Indemnity bond for Payment of arrear claims	197	63	71
Schedule of Recovery of Festival advance	206D(10), 10(b,c)	87-A	74
Register of watching recovery of Festival advances	10(c)	185A	75
Bill for withdrawal from P.F.	206E	125	76
Salary bill of Assembly	208(2)	71	77
Schedule of deductions	208(2)	71	78
TA Bill of Assembly/Speaker	208(4)	72	79
Register of Travelling Allowances for MLAs	208(4)(iii)	72B	80
Bill of allowances Payable to inmates of zenana Deori and Rajmatas	209	69	81
Acknowledgement of Permanent Advance	212(g)	189	82
Advice for contingent bill	217(2)	106	83
contingent bill	219	108	84
Advance contingent bill	219	109	85
Detailed contingent bill	219	110	86
Register of Detailed Bill Passed by Controlling officer	219(iv)	105	88

List of Forms	Rule no.	Present Form No.	New Form no.
Acknowledgement for making advances	221(1)	172	89
Register of Contingent expenditure	222(1)	104	91
Bill for Service Postage stamps	225(1)(i)	112	92
Indent for Service Postage stamps	225(1)(i)	113	93
Stock register of Service Postage stamps	225(1)(iii)	114	94
Register showing postage stamps used and their balances		115	95
Register of Trunk Calls	226	116	96
Bill for refund of revenue	255(ii)	117	100
Register of Deposits and Repayments	263(1)(a)	171	102
Bill for refund of deposit	263(c)	120	103
Pass Book	264(1)(v)	155	104
Application for refund of lapsed Deposit & Voucher	265(3)	154	105
Bond for Grant –in- aid	280(5)(i)	-	106
Bill for Grant-in- aid, etc.	287(a)	118	110
Register of grants-in-aid	287(c)	-	111
Bill for Scholarship, stipend, etc.	291(1)	119	112
Bond for irrecoverable loans and advances written off	303(2)	187	115
Bill for Loans & Advances	304(2)	121	116
Register of Loans & Advances	304(4)	185	117
Annual statement of loans and Advances	305(3)	188	118
Detailed bill for loans and advances	305(4),310	122	119

APPENDIX - 8**List of Heads of Departments**

(See Rule 2-xvii)

1. Advocate General.
2. Chairman Board of Revenue, Rajasthan, Ajmer.
3. Principal, Chief Conservator of Forests, Rajasthan., Jaipur.
4. Chief Engineer, P.W.D. Rajasthan, Jaipur.
5. Chief Engineer, Irrigation Rajasthan, Jaipur.
6. ¹[Commissioner Industries, Rajasthan, Jaipur.]
7. Chief Electoral Officer, Rajasthan, Jaipur.
8. Chief Secretary, Government of Rajasthan, Jaipur.
9. Additional Commissioner, Sales Tax & Agricultural Income Tax Rajasthan, Jaipur.
10. Director of College Education, Rajasthan, Jaipur.
11. Director of Medical & Health Service, Rajasthan, Jaipur.
12. Director of Mines & Geology, Rajasthan, Udaipur.
13. Director of Agriculture, Rajasthan, Jaipur.
14. Food Commissioner cum Secretary to Government of Rajasthan, Jaipur.
15. Commissioner, Rural Development and Panchayati Raj Department, Rajasthan, Jaipur.
16. Director General and Inspector General of Police, Rajasthan, Jaipur.
17. Director and Inspector General of Prisons, Rajasthan, Jaipur.
18. Inspector General of Registration & Stamps, Rajasthan, Ajmer.
19. Jagir Commissioner, Rajasthan, Jaipur.
20. Labour Commissioner, Rajasthan, Jaipur.
21. Legal Remembrancer.
22. ² [Deleted].
23. Registrar, Co-operative Societies, Rajasthan, Jaipur.
24. Settlement Commissioner, Rajasthan, Jaipur.
25. Director of Printing & Stationery, Rajasthan, Jaipur.
26. Manager, Ganganagar Sugar Factory, Ganganagar.
27. ³[Direct
or, Secondary Education, Rajasthan, Bikaner.]

1. Substituted vide Circular No.28/97 dated 12.9.97 for - 'Director, Industries, Rajasthan, Jaipur'.

2. Deleted existing entry - 'Member, Industrial Tribunal' vide Circular No.15/98 dated 27.8.1998.

3. Sub. vide Cir. No.8/98 dt.28.4.98 for - 'Director of Primary and Secondary Education, Rajasthan, Bikaner'.

28. Director, Technical Education, Rajasthan, Jodhpur.
29. Director of State Insurance & Provident Fund, Rajasthan, Jaipur.
30. Commissioner, Devasthan, Rajasthan, Udaipur.
31. Director of Consolidation of Holdings.
32. ¹[Deleted].
33. ²[Deleted].
34. ⁵[Director, Animal Husbandry, Rajasthan, Jaipur].
35. Chairman, Board of Technical Education, Rajasthan, Jodhpur.
36. Chief Engineer, I.G.N.P., Bikaner.
37. Second Chief Engineer, Irrigation, Rajasthan, Jaipur.
38. Commissioner, Colonisation, Rajasthan, Bikaner.
39. Chairman, Rajasthan Panchayat Samities & Zila Parishad Service Selection Commission.
40. Joint Development Commissioner (Panchayats).
41. Director, Treasuries & Accounts, Rajasthan, Jaipur.
42. Director, Local Fund Audit Department, Rajasthan, Jaipur.
43. Principal, M.B.M.Engineer College, Jodhpur.
44. Secretary, Indira Gandhi Nahar Board, Rajasthan, Jaipur (in respect of Board's Officer).
45. Chairman Indira Gandhi Nahar Board, Rajasthan, Jaipur.
46. Administrator, Indira Gandhi Nahar Project, Rajasthan, Jaipur.
47. Superintendent, Census Operations, Rajasthan, Jaipur.
48. Secretary, Rajasthan Legislative Assembly, Rajasthan, Jaipur.
49. Member, Appellate Tribunal, Transport Department, Rajasthan, Jaipur.
50. Chief Accounts Officer, Indira Gandhi Nahar Project, Rajasthan, Bikaner.
51. ³[Deleted].
52. Relief Commissioner cum Secretary to Government, Rajasthan, Jaipur.
53. Director of Colonisation, Chambal Project, Kota.
54. Principal, Rajasthan College, Jaipur.
55. Chief Engineer ⁴[(H.Q.)] P.H.E.D., Rajasthan, Jaipur.
56. Principal & Controller of Associates Group of Hospitals, Jaipur/Bikaner/Ajmer/Jodhpur/Kota/ Udaipur.
57. Chief Mining Engineer, Palana Lignite Mining Board, Bikaner.
58. ⁶[Deleted].

-
1. Deleted vide Circular No. 11/2007 dated 6.6.2007 "Director Manpower and Gazetteers-cum-Dy.Secretary, Rajasthan, Jaipur. which was Substituted vide Circular No.19/98 dated 30.11.1998 for - 'of District Gazetteers'.
 2. Deleted existing entry - 'Chief Accounts Officer, Chambal Project, Kota' vide Circular No.15/98 dated 27.8.98.
 3. Deleted existing entry - 'Dean, Rajasthan College of Agriculture, Udaipur' vide Circular No.15/98 dated 27.8.98.
 4. Inserted vide Circular No.61/93 dated 31.12.1993.
 5. Sub.vide Cir. No. 20/2001 dated 5.7..2001 for - ' Director, Livestock & Dairy Development Department '.
 6. Deleted existing entry - 'Director of Sheep & Wool, Rajasthan, Jaipur' vide Cir.No. 10/2001 dated 19.4.2001.

59. ¹[Deleted]
60. All Collectors.
61. Excise Commissioner, Rajasthan, Udaipur.
62. Commissioner, Commercial Taxes, Rajasthan, Jaipur.
63. Deputy Director General, N.C.C., Rajasthan, Jaipur.
64. ⁴[Director, Bhasha & Pustkalaya Vibhag].
65. ⁵[Deleted].
66. Director, Civil Defence and Commandant General, Home Guards, Rajasthan, Jaipur.
67. ⁶[Deleted].
68. Secretary, Board of Technical Education, Rajasthan, Jodhpur.
69. Secretary to Governor of Rajasthan, Jaipur.
70. Chief Town Planner & Architectural Advisor, Rajasthan, Jaipur.
71. Chairman, Regional Transport Authority.
72. ²[Joint Chief Electoral Officer, Rajasthan, Jaipur].
73. Director of Projects (Forests) Rajasthan, Kota.
74. ³[Deleted].
75. Commissioner Rehabilitation Department, Rajasthan, Jaipur.
76. Director of Ayurved, Rajasthan, Ajmer.
77. Area Development Commissioner, Chambal Command Area, Kota.
78. State Liaison Officer, Jodhpur.
79. Civil Administrator with Head Quarters at Gadra Road.
80. Chief Engineer, Public Works Department (Roads-I) Rajasthan, Jaipur.
81. Director, Urban Lands & Buildings Taxes Department, Rajasthan, Jaipur.
82. Commissioner & Secretary to Government, Irrigation & Power Department, Rajasthan (in respect of the Office of the M.P.Rajasthan Inter-State (I&P) Control Board, Kota).
83. Director of Employment, Rajasthan, Jaipur.
84. Transport Commissioner, Rajasthan, Jaipur.
85. Secretary, M.P.Rajasthan Inter-State(I&P) Control Board, Kota.
86. Financial Advisor M.P.Rajasthan Inter-State (I&P)Control Board, Kota.
87. Director, Dairy Development, Rajasthan, Jaipur.

1. Deleted existing entry - 'Principal S.P.Medical College, Bikaner' vide Cir. No.9/98 dated 28.4.98.

2. Sub. vide Cir. No.25/94 dated 25.5.94 for - 'Additional Chief Electoral Officer-cum-Additional Director, Elections, Rajasthan, Jaipur' and again sub. vide Cir. No.8/98 dated 28.4.98 for - 'Deputy Secretary to Government-cum-Joint Chief Electoral Officer'.

3. Deleted existing entry - 'Director, Chambal Development, Kota' vide Cir. No.15/98 dated 27.8.98.

4. Sub.vide Cir. No.7/2001 dated 22.2.2001 for - 'Director, Bhasha Vibhag, Rajasthan, Jaipur'.

5. Deleted existing entry - 'Director, Regional Transport Survey, Rajasthan, Jaipur' vide Cir. No. 15/2001 dated 19.6.2001.

6. Deleted existing entry - 'Additional Director of Sheep and Wool Department, Rajasthan, Jaipur' vide Cir. No. 10/2001 dated 19.4.2001.

⁵[88. Principal Secretary/Secretary to Government, G.A.D.(in respect of Motor Garages & Circuit Houses), Rajasthan, Jaipur.]

89. Director of Tourism & Art & Culture Department, Rajasthan, Jaipur.

90. Chief Engineer, Mahi Project, Banswara.

91. Director of Prosecution, Rajasthan, Jaipur.

92. Secretary, Special Schemes Organisation and I.R.D., Rajasthan, Jaipur.

93. Chief Engineer, Indira Gandhi Nahar Project Command Area Development Rajasthan, Bikaner.

¹[Note:- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]

94. Chairman, Rajasthan Civil Service Appellate Tribunal, Rajasthan, Jaipur.

95. Compensation Commissioner, Board of Revenue, Rajasthan, Ajmer.

96. Director, Desert Afforestation and Pasture Development, Jodhpur.

97. Resident Commissioner, Rajasthan, New Delhi.

98. ⁴[निदेशक अल्प बचत विभाग एवं पदेन निदेशक राज्य लाटरी विभाग एवं शासन उप सचिव, राजस्थान, जयपुर।]

99. Commissioner, Prohibition Department, Rajasthan, Jaipur.

100. Chief Coordinator, Public Health Engineering Department (World Bank assisted projects), Jaipur.

101. Secretary, Rajasthan Lokayukta Sachivalaya, Rajasthan, Jaipur.

102. ²[Deleted].

103. Secretary, Rajasthan Public Service Commission, Ajmer.

104. Director, Mobile Surgical Unit, Rajasthan, Jaipur.

105. Director, Agriculture Marketing, Rajasthan, Jaipur.

106. Director, H.C.M. Rajasthan State Institution of Public Administration, Rajasthan, Jaipur.

107. Additional Chief Engineer, Irrigation, Jaipur.

108. Additional Chief Engineer, Irrigation, Udaipur.

109. Additional Chief Engineer, CAD, IGNP., Bikaner.

¹[Note:- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]

110. ³[Deleted].

111. Special Inspector General of Police (Training, Technical & Rules) Rajasthan, Jaipur.

112. Special Inspector General of Police (Anti Corruption Department) Rajasthan, Jaipur.

1. Added vide Circular No.13/95 dated 17.4.1995.

2. Deleted existing entry- 'Officer on Special Duty cum Joint Secretary M.P. Rajasthan Inter-State (I&P) Control Board, Kota' vide Cir. No.15/98 dated 27.8.98.

3. Deleted existing entry - 'Addl. Chief Engineer, CAD, C.P. Kota' vide Cir. No.23/96 dated 19.7.1996.

4. Substituted vide Circular No. 23/2002 dated 7.12.2002 for - Director, Small Savings, Rajasthan, Jaipur.

5. Substituted vide Circular No. 1/2008 dated 28.1.2008 for - Special Secretary to Government, G.A.D.(in respect of Motor Garages & Circuit Houses), Rajasthan, Jaipur.

113. Secretary, Rajasthan Water Supply & Sewerage Management Board, Jaipur.
114. ⁴[Commissioner, Social Justice and Empowerment Department Rajasthan, Jaipur.]
115. Director of Litigation, Law Department, Rajasthan, Jaipur.
116. Commissioner, State Enterprises Department, Rajasthan, Jaipur.
117. Director, Fisheries, Rajasthan, Jaipur.
118. Dy.Secretary cum-ex-officio Director, Land, Rajasthan, Jaipur.
119. Financial Advisor & Chief Accounts Officer Rajasthan Water Supply & Sewerage Management Board, Jaipur.
120. Special Secretary to Government (2) Department of Personnel (For Karmik 'Kha' & 'Ga' Secretariat), Jaipur.
121. Controller, Rajasthan State Properties, Bikaner House, New Delhi.
122. ¹[Director, Sainik Welfare Department, Rajasthan, Jaipur.]
123. Director, Pension Department, Rajasthan, Jaipur.
- ⁶[124. Chief Engineer Project, Public Health Engineering Department, Jodhpur.]
125. Controller of Litigation, Jodhpur.
126. Presiding Officer, Rajasthan State Cooperative Tribunal-cum-Motor Vehicle Accident Claim Tribunal-cum-Agriculture Income Tax Appellate Tribunal, Jaipur.
127. Commissioner, Tribal Area Development Department, Udaipur.
128. Director-cum-Deputy Secretary to Government Information and Public Relations Rajasthan, Jaipur.
129. Director, Medical & Health Services (FW) Rajasthan, Jaipur.
130. Director (women's programme) and ex-officio-Deputy Secretary Rural Development & Panchayati Raj Department, Rajasthan, Jaipur.
131. Area Development Commissioner, I.G.N.P. Bikaner.
132. Addl.Chief Engineer and Director, Irrigation Management and Training Institute, Kota.
133. Chief Inspector of Factories & Boilers, Rajasthan, Jaipur.
134. Director of Science and Technology, Rajasthan, Jaipur.
135. Commissioner, Desert Development, Jodhpur.
136. ²[Deleted].
137. Controller of Litigation, Jaipur.
138. ⁵[Deleted].
139. ³[All Divisional Commissioner Rajasthan.]
140. Secretary Cabinet (JL-NCC), Jaipur.

1. Substituted vide Circular No.28/97 dated 12.9.1997 for - 'Secretary Rajya Sainik Board, Rajasthan, Jaipur'.
2. Deleted existing entry - 'Judge Family Court, Jaipur/Ajmer/Jodhpur/Kota/Udaipur vide Cir.No.15/98 dated 27.8.98.
3. Substituted vide Circular No. 19/2005 dated 19.9.2005 for - Divisional Commissioner, Jaipur/Ajmer/Bikaner/Kota/Jodhpur/Udaipur.
4. Substituted vide Circular No. 8/2007 dated 13.4.2007 for - Director, Social Welfare Department, Rajasthan, Jaipur.
5. Deleted existing entry - 'Director of Women Welfare & Child Nutrition, Rajasthan, Jaipur.' vide Cir.No.17/2007 dated 13.7.2007.
6. Substituted vide Circular No. 6/2008 dated 30.4.2008 for - Chief Engineer, Public Health Engineering Department, Jodhpur.

141. Director, State Lotteries Rajasthan, Jaipur.
142. ¹[Chief Engineer, Bisalpur Project, Jaipur].
143. Addl. Chief Engineer, Irrigation, Jodhpur Zone, Jodhpur.
144. ²[Director Information Technology and Communication Department, Rajasthan, Jaipur].
145. ³[Deleted].
146. Inspector General of Police, Planning & Welfare Rajasthan, Jaipur.
147. Director cum Special Secretary, Indira Gandhi Panchayati Raj Sansthan, Rajasthan, Jaipur.
148. Chairman, Rajasthan Sales Tax Tribunal, Ajmer.
149. Director of Horticulture, Rajasthan, Jaipur.
150. ⁴[Director General, Jawahar Kala Kendra, Rajasthan, Jaipur].
151. Director, Medical & Health Services (ESI) Rajasthan, Jaipur.
152. Director State Health Extension Education Information & communication Bureau Medical & Health Department, Jaipur.
153. Special Judge (S.C. & S.T.) Cases, Jaipur.
154. Director, Adult Education, Rajasthan, Jaipur.
155. Director, Watershed Development and Soil Conservation, Rajasthan, Jaipur.
156. ¹⁰[Chief Engineer, Investigation, Design & Research, Irrigation, Jaipur.]
157. Chief Engineer, Irrigation, Hanumangarh.
158. Chief Conservator of Forest, IGNP, CAD, Bikaner.
- ⁵[Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]
- ⁹[159. Deleted].
160. ⁶[Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer].
161. Financial Advisor, IGNB, Jaipur.
162. Addl. Chief Engineer (Mech.) I.G.N.P., Bikaner.
163. Additional Chief Engineer, I.G.N.P., Bikaner.
164. ⁷[Director, State Forensic Science Laboratory, Rajasthan, Jaipur].
165. ⁸[Deleted].

1. Substituted vide Cir.No.18/96 dated 22.5.96 for -'Addl.Chief Engineer, Bisalpur Irrigation Project,Jaipur.'

2. Substituted vide Cir.No.4/98 dated 18.2.98 for -'Director Computers Department, Rajasthan, Jaipur' and again substituted vide Circular No. 13/2002 dated 19 /7/2002 for "Director, Information Technology Department, Rajasthan, Jaipur".

3. Deleted existing entry - Director, Urology Department & Research Centre, SMS Medical College, Jaipur and Professor & Head of Department of Urology vide Circular No.8/98 dated 28.4.98.

4. Substituted vide Cir. No.8/98 dated 28.4.98 for -Director General, Jawahar Kala Kendra & Indira Gandhi Panchayati Raj Sansthan and Secretary to Govt. Art & Culture, Jawahar Kala Kendra & Rural Development and Panchayati Raj (Training) Department, Rajasthan, Jaipur.'

5. Added vide Circular No.13/95 dated 17.4.1995.

6. Substituted vide Cir. No.14/2001 dated 1.6.2001 for - 'Addl.Chief Engg., IGNP., Jaisalmer'.

7. Substituted vide Cir. No.5/96 dated 2.2.1996 for - 'Director, Forensic Science Laboratory, Jaipur' and again substituted vide Circular No. 23/2002 dated 7.12.2002 for - [Principal Director, Forensic Science Laboratory, Jaipur.]

8. Deleted existing entry -'Chief Engineer, PWD (Roads-II) Rajasthan, Jaipur vide Cir.No.15/2001 dt.19.6.2001.

9.Deleted vide Circular No. 19/2002 dated 25.10.02 for [Chief Conservator of Forest, Aravali Afforestation Project Rajasthan, Jaipur].

10. Substituted vide Cir. No.10/2005 dated 27.5.2005 for -- Addl. Chief Engineer Investigation Design & Research, Jaipur.

166. Director, Economics & Statistics Department, Rajasthan, Jaipur.
167. ¹[Deleted].
168. Registrar, Rajasthan High Court, Jaipur/Jodhpur.
169. ²[Deleted].
170. ¹⁰[Deleted].
171. Addl. Jagir Commissioner, Rajasthan, Jaipur.
172. Director, Archaeology & Museums, Rajasthan, Jaipur.
173. Chairman of the Board of Registration of Ayurvedic and Unani System.
174. ⁹[Director, Panchayati Raj Department, Rajasthan, Jaipur.]
175. ³[Commandants, National Cadet Corps, Rajasthan.]
176. Director, Local Bodies, Rajasthan, Jaipur.
177. Director of Social Welfare Department, Rajasthan, Jaipur.
178. Director of Colonisation, Hanumangarh.
179. District & Session Judges.
180. Director, Rajasthan Prachya Vidya Patisthan, Rajasthan, Jodhpur.
181. Manager, Ayurvedic Pharmacies, Rajasthan, Ajmer.
182. Principal of Degree & Post-Graduate Colleges (excluding Ayurvedic Colleges).
183. Principal, Ford Foundation Training Centre at Chhatrapur (Kota).
184. ⁴[Deleted].
185. ⁵[Deleted].
186. ⁶[Deleted].
187. ⁷[Deleted].
188. ⁸[Deleted].

-
1. Deleted existing entry - 'Member Secretary, State Law Commission, Rajasthan, Jaipur vide Circular No.19/98 dated 30.11.1998.
 2. Deleted existing entry - 'Member Secretary of the Rajasthan State Backward Class Commission, Social Welfare Department, Rajasthan, Jaipur' vide Circular No.58/93 dated 24.11.1993.
 3. Substituted vide Cir.No.28/94 dated 17.6.94 for - 'Commandants, National Cadet Corps, Rajasthan,Jaipur.'
 4. Deleted existing entry - 'Superintendent, Gazetteers, Rajasthan, Jaipur' vide Circular No.19/98 dated 30.11.1998.
 5. Deleted existing entry - 'Superintendent of Ayurvedic Studies' vide Circular No. 16/98 dated 9.10.1998.
 6. Deleted existing entry - 'Dean, Veterinary College, Bikaner' vide Circular No.15/98 dated 27.8.1998.
 7. Deleted existing entry - 'Dean S.K.N.Agriculture Institute, Jobner' vide Circular No.15/98 dated 27.8.1998.
 8. Deleted existing entry - 'Officer on Special Duty in the Rajasthan College of Agriculture, Udaipur as delegated to the Principal, Veterinary College, Bikaner' vide Circular No.19/98 dated 30.11.1998.
 9. Substituted vide Circular No.2/2001 dated 15.1.2001 for -Chief Panchayat Officer'.
 - 10.Deleted existing entry - 'Project Manager, Rajasthan Agriculture Drainage Research Project Command Area Development, Kota vide Circular No.15/2001 dated 19.6.2001.

189. Special Education Officer Planning in respect of the following schemes:-
 - (a) Multi-Purpose School and Higher Secondary Schools.
 - (b) Central, Divisional & District Libraries.
 - (c) Social Education.
190. Officer on Special Duty for the Rajasthan Colleges.
191. ¹[Deleted].
192. Colonisation Officer, Chambal Project, Kota.
193. Secretary Board of Revenue (Land Records) in regard of the live Stock Census Operations only.
194. Director, Rajasthan Sahitya Academy, Udaipur.
195. Director of Economical and Industrial Survey.
196. Director of Sanskrit Education, Rajasthan, Jaipur.
197. Principal, Addl. Extension Training Centre, Sumerpur.
198. ²[Principal, Polytechnics, Rajasthan].
199. ³[Survey Commissioner of Wakf].
200. Director Rajasthan Rajya Abhilekhagar, Rajasthan, Bikaner.
201. ⁴[Deleted].
202. ⁵[Deleted].
203. General Manager, Rajasthan State Roadways, Rajasthan, Jaipur.
204. ⁶[Chief Administrative Officer-cum-Dy. Secretary, State Enterprises(BPE)Rajasthan,Jaipur].
205. Principal, Physical Education College, Jodhpur.
206. Commandant, Detention Camp Deoli.
207. ⁸[Deleted].
208. Secretary, State Vigilance Commission, Rajasthan, Jaipur.
209. ⁹[Deleted]
210. Agriculture Engineer, Rajasthan Board of Agriculture Engineering.
211. ⁷[Deleted].
212. General Manager, Woolen Mills, Bikaner.
213. Addl. Director, H.C.M., RIPA, Campus, Udaipur

1. Deleted existing entry 'Additional Commissioner, Colonisation, Bikaner' vide Cir.No.8/98 dated 28.4.98.
2. Substituted vide Cir. No.18/94 dated 29.3.94 for - 'Principal Polytechnics, Rajasthan, Jodhpur'.
3. Deleted existing entry vide Cir.No.21/99 dated 20.9.99 and inserted vide Cir.No.26/99 dated 19.11.99 and 27/99 dated 13.12.99 and again substituted vide Cir.No.11/2000 dated 3.4.2000.
4. Deleted existing entry - 'Officer on Special Duty, Bikaner Medical College, Bikaner' vide Cir.No.8/98 dated 28.4.98.
5. Deleted existing entry - 'Principals, Panchayat Samitis Kendras Jaipur, Jodhpur, Bikaner' vide Cir. No.23/97 dated 5.7.97.
6. Substituted vide Cir. No.4/98 dated 18.2.98 for - 'Deputy Secretary to Government State Enterprise Department, Rajasthan, Jaipur'.
7. Deleted existing entry - 'Director of Tourism, Rajasthan, Jaipur' vide Cir. No.15/98 dated 27.8.98.
8. Deleted existing entry - 'Joint Director (Rural Industrialisation) Rajasthan' vide Cir. No.8/98 dated 28.4.1998.
9. Deleted existing entry - Principal, Sadul Public School, Bikaner vide Cir. No.14/2006 dated 31.8.2006.

214. Dy. Inspector General of Police, Anti-Corruption, Rajasthan, Jaipur.
215. Addl. Director, Medical & Health Service, (Family Welfare) Rajasthan, Jaipur.
216. Addl. Director of Medical & Health Service, Rajasthan, Jaipur.
217. Project Manager, World Food Programme Scheme, IGNP, Jaipur.
218. ⁸[Dy. Secretary personnel "B" Department Government Secretariat, Jaipur in respect of Financial powers under GF&AR.]
219. Camp Commandant, East Pakistan Refugees, Camp, Deoli.
220. ⁵[Deleted].
221. Officer on Special Duty for regularisation of unauthorised conversion of Agricultural lands.
222. Addl. Registrar, Co-operative Societies, Rajasthan, Jaipur.
223. ⁷[Deleted].
224. ⁶[Principal, Government Ayurvedic College, Udaipur].
225. Secretary, Commission of Enquiry, Police Firing Incidence at Kota.
226. Deputy Commandant General, Home Guards-cum-Dy. Director Civil Defence.
227. Addl. Agricultural Production Commissioner (in respect of Half a Million Job Programme).
228. Director, Project Tribal sub-Plan Rajasthan, Jaipur.
229. State Health Transport Officer, Rajasthan, Jaipur.
230. Addl. Food Commissioner cum Dy. Secretary, Rajasthan, Jaipur.
231. Addl. Director, Medical & Health Services (ESI) Rajasthan, Jaipur.
232. Addl. Area Development Commissioner, I.G.N.P., Bikaner.

¹[Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]

233. Secretary Desert Development Commission, Rajasthan, Jodhpur.
234. Registrar, Rajasthan Civil Services, Appellate Tribunal Rajasthan, Jaipur.
235. Special Officer (Land Records) Colonisation Department, Bikaner.
236. ²[Deleted].
237. Additional Advocate General, Rajasthan, Jaipur.
238. Director of Vigilance, Forest Department, Rajasthan, Jaipur.
239. ³[Deleted].
240. ⁴[Judges of Industrial/Tribunal cum-Labour Courts/Labour Courts/Industrial Tribunal courts/M.A.C.T. Courts/Family Courts/Special Judges of Anti-corruption cases].

1. Added vide Circular No.13/95 dated 17.4.1995.

2. Deleted existing entry - 'Chief Camp Commandant, Rehabilitation Department, Barmer' vide Cir. No.8/98 dated 28.4.98.

3. Deleted existing entry - 'Additional Director, Agriculture Soil Conservation, Jodhpur' vide Cir. No.30/94 dated 6.7.94.

4. Substituted vide Circular No.16/98 dated 27.8.98 for - Judges of Industrial-cum-Labour Courts/M.A.C.T.

Courts/Family Courts/Special Judges for anticorruption cases'.

5. Deleted existing entry - 'Addl. Colonisation Commissioner (Rehabilitation Bikaner)' vide Cir.No.8/98 dated 28.4.1998.

6. Substituted vide Cir. No.16/98 dated 9.10.98 for - 'Principal Government Ayurvedic College, Jaipur/Udaipur'.

7. Deleted - 'Addl. Collector & Secretary, Mandi Development Committee Bikaner/Hanumangarh/Jaisalmer' vide Circular No.15/2001 dated 19.6.2001.

8. Substituted vide Circular No.15/2007 dated 7.7.2007 for - Dy. Secretary appointment 'A-1' Department Government Secretariat, Jaipur in respect of Financial powers under GF&AR.

241. Director, Arbi & Pharshi Research Institute, Tonk.
242. Director, State Institute of Educational Research and Training, Udaipur.
243. Addl. Area Development Commissioner, Chambal Command Area Development, Kota.
¹[Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Kota and also as per administrative instructions as may be issued by him from time to time.]
244. Deputy Secretary, Tribal Area Development Department, Jaipur.
245. Addl. Development Commissioner, Chambal Project, Kota.
246. Registrar, Board of Revenue, Rajasthan, Ajmer.
247. Superintendent, Sawai Man Singh Hospital, Jaipur.
248. ²[Additional Principal Chief Conservator of Forest (Development) Jaipur].
249. ³[Additional Principal Chief Conservator of Forest (Project) Jaipur].
250. Chief Wild Life Warden, Rajasthan, Jaipur.
251. Superintendent, Shri Padampat Mother & Child Health Institute, Jaipur.
252. Director, State Police Wireless, Rajasthan, Jaipur.
253. Addl. Director, Primary & Secondary Education, Rajasthan, Bikaner.
254. Addl. Director, Medical & Health Services (Projects) Jaipur.
255. Superintendent, Zanana Hospital, Jaipur.
256. Superintendent, T.B.Chest Hospital, Jaipur.
257. Superintendent, Psychiatric Centre, Jaipur.
258. Superintendent, Associated Group of Hospitals Bikaner/Jodhpur/Udaipur/Ajmer.
259. ⁵[deleted].
260. Principal, Rajasthan State Flying School, Jaipur.
261. ⁴[Deleted].
262. ⁶[Inspector General Police/Deputy Inspector General Police, Range Jaipur I and II/Ajmer/ Bharatpur/ Kota/ Udaipur/ Jodhpur and Bikaner.]
263. Dy. Inspector General of Police, R.A.C., Jodhpur.
264. Dy. Inspector General of Police Computer, Jaipur.
265. Dy. Inspector General of Police, CID (CB) Jaipur.
266. Director, Rajasthan Police Academy, Jaipur.
267. All Distt. Superintendents of Police.
268. Superintendent Police G.R.P. Ajmer.

1. Added vide Circular No.13/95 dated 17.4.1995.

2. Substituted vide Circular No.14/95 dated 1.5.95 and again Sub.vide Circular No.29/2004 dated 20.12.2004.

3. Substituted vide Circular No.14/95 dated 1.5.1995 and again Sub.vide Circular No.29/2004 dated 20.12.2004.

4. Deleted existing entry - 'Dy. Commissioner, Resettlement & Rehabilitation (Jaipur City) Department, Jaipur' vide Circular No. 8/98 dated 28.4.98 .

5. Deleted vide Circular No. 23/2002 dated 7.12.2002 for [Officer on Special Duty, Engineering College, Kota.]

6. Substituted vide Circular No.16/2003 dated 11.11.2003. for - All Range Deputy Inspector General of police, Jaipur/ Ajmer/Bharatpur/Kota/Udaipur/Jodhpur and Bikaner.

269. ¹[All R.A.C. Commandants].

270. Commandant MBC, Kherwara.

271. Commandant of Police Training School, Kishangarh, Kherwara and Jodhpur.

272. Principal RAC & AP/CP/Training Centre, Jodhpur.

Note : The officers at S.No.262 to 272 will exercise these powers under the overall control of the Director General cum Inspector General of Police, Rajasthan, Jaipur and as per such administrative instructions as may be issued by him time to time.

273. Addl. Director, Mobile Surgical Unit, Jaipur.

274. Addl. Director (Admn.) HCM, RIPA, Jaipur.

275. Addl. Director (A/Cs) HCM, RIPA, Jaipur.

Note : The Officers at S.No.274 & 275 will however function under the overall control of the Director, HCM, RIPA, Jaipur.

276. Chief Technical Examiner, IGNP, Bikaner.

277. Addl. Chief Engineer (Hqr.) PHED, Jaipur.

278. Superintendent, Umaid Hospital for women and children, Jodhpur.

279. Director Projects (Soil Conservation) Forests Department, Kota.

280. Addl. Commissioners, Excise Department Udaipur/Jaipur/Jodhpur.

Note : The officers at S.No.280 shall exercise these powers under the overall control of the Excise Commissioner, Rajasthan, Udaipur and as per such administrative instructions as may be issued by him time to time.

281. Registrar, Sales Tax Tribunal, Ajmer.

282. Joint Director, Technical Education, Rajasthan, Jodhpur.

Note : The Officer at S.No.282 shall function under the over all control of the Director of Technical Education, Jodhpur.

283. Director, Social Forestry, Rajasthan, Jaipur.

284. Addl. Commissioner, TAD (TSP) Udaipur.

285. Addl. Commissioner T.A.D. (MADA) Udaipur.

Note : The officers at S.No.284 to 285 will exercise these powers under the overall control of the Commissioner, TAD, Udaipur and also as per such administrative instructions as may be issued by him time to time.

286. Judge, Special Court (Satiniwaran) Jaipur.

287. ²[Director, Engineering Staff Training Institute, Jaipur].

288. ³[Deleted].

289. ⁴[Deleted].

1. Substituted vide Circular No.15/98 dated 27.8.1998 for - 'All RAC Commandants I, II, III, IV, V, VI, VII, VIII, IX and X Battalions'.

2. Substituted vide Circular No.61/93 dated 17.12.1993 for - 'Director, Technical Training Institute, Jaipur'.

3. Deleted entry - 'Chief Accounts Officer, Mahi Project, Banswara' vide Circular No.8/98 dated 28.4.1998.

4. Deleted entry - 'Chief Accounts Officer, CAD, Chambal Project, Kota' vide Cir.No.6/97 dated 24.2.1997.

290. Chief Accounts Officer, CAD, IGNP, Bikaner.
⁵[Note : The officer will exercise these powers under the overall control of the Commissioner, CAD, Bikaner and also as per such administrative instructions as may be issued by him time to time.]
291. Chief Accounts Officer, PWD (B&R), Jaipur.
292. Chief Accounts Officer, Irrigation, Rajasthan, Jaipur.
293. Director, MLV Tribal Research & Training Institute, Udaipur.
294. Special Inspector General of Police (H & Rs) Rajasthan, Jaipur.
295. Controller, Rajasthan State Motor Garage, Jaipur.
296. ¹[Chief Pilot Officer, State Aircraft, Rajasthan, Jaipur].
297. Addl. Chief Engineer, PHED (for Indira Gandhi Nahar water supply Project) Jodhpur.
298. Chief Auditor, Rajasthan Cooperative Societies, Rajasthan, Jaipur.
 Note : The officer at S.No.298 has been declared as H.O.D. under Rule 63 of GF&AR Part-I but he will continue to be under the Registrar, Co-operative Societies, Rajasthan, Jaipur .
299. ²[Chief Accounts Officer, Secondary Education, Bikaner].
300. Dy. Secretary to Government (Distt.Plan) Planning Department, Rajasthan, Jaipur.
301. Addl. Director (Administration) State Insurance Department, Rajasthan, Jaipur.
302. Dy. Secretary to Government cum Project Director, Medical & Health Department, Government Secretariat, Jaipur.
303. Addl. Director, Rural Development, Panchayati Raj (Elementary Education) Rajasthan, Bikaner.
304. Director Estate & Dy. Secretary to Government, GAD, Rajasthan, Jaipur.
305. Chief Pilot Officer, State Helicopter, Rajasthan, Jaipur.
306. ³[Deleted].
307. Addl. Inspector General Registration & Stamps, Ajmer.
308. Inspector General of Prisons, Rajasthan, Jaipur.
309. ⁶[Addl. Director, State Insurance & Provident Fund Department, Jodhpur/Udaipur/ Ajmer/ Bikaner/Kota/Jaipur-I & Jaipur-II and Bharatpur.]
310. Dy. Secretary Administrative Reforms Rajasthan Secretariat, Jaipur (for Training & Printing of books of Rules compilation).
311. Addl. Director (Administration) Tourism Department, Rajasthan, Jaipur.
312. Superintendent, Mahila Chikitsalaya, Jaipur.
313. Additional Chief Engineer Technical Examiner and Vigilance IGNP, Bikaner.
- ⁴[314. Chief Project Director (in the rank of Chief Engineer) Sidhmukh and Nohar Project, Hanumangarh].

1. Substituted vide Cir.No.8/98 dated 28.4.98 for - 'Chief Pilot Officer, State Air Craft, Rajasthan, Jaipur'. and again Substituted vide Circular No. 10/2007 dated 31.5.2007 for - Officer on Special Duty, Civil Aviation Department, Rajasthan, Jaipur

2. Sub. vide Cir. No.8/98 dated 28.4.98 for - 'Chief Accounts Officer, P&S Education, Rajasthan, Bikaner'.

3. Deleted existing entry - 'Dy. Secretary to Government Art and Culture (for Art School and Sangeet Sansthan) Jaipur' vide Circular No.35/94 dated 1.8.94.

4. Added vide Circular No.58/93 dated 24.11.1993 w.e.f. 9.9.1993.

5. Added vide Circular No.13/95 dated 17.4.1995.

6. Substituted vide Circular No. 24/2005 dated 11.11.2005 and again substituted vide Circular No. 23/2007 dated 16.11.2007

¹[315. Presiding Officer, Rajasthan Non-Government-Educational Institutions, Tribunal, Jaipur].

²[316. Chief Engineer, Ground Water Department, Rajasthan, Jodhpur.]

³[317. Chief Engineer (Rural) P.H.E.D., Rajasthan, Jaipur.]

⁴[318. Chief Election Officer & Secretary, State Election Commission, Rajasthan, Jaipur.]

⁵[319. Deleted].

⁶[320. Chief Engineer, Project Management Cell, Churu.]

⁷[321. Project Director-cum-Deputy Secretary, Medical & Health, I.P.P. - IX.]

⁸[322. Member Secretary, Rajasthan State Legal Service Authority, Jaipur.]

⁹[323. Registrar, State Consumer Protection Commission, Jaipur.]

¹⁰[324. Addl. Commissioner (Administration) Transport, Jaipur.]

¹¹[325. Chief Conservator of Forest, Forestry Development Project, Rajasthan, Jaipur.]

¹²[326. Director, Inspections Department, Rajasthan, Jaipur.]

¹³[327. Social Scientist-cum-Dy.Secretary to Government, Agricultural Development Project.]

¹⁴[328. Chairman, Rajasthan Taxation Tribunal.]

¹⁵[329. Director, Revenue Research and Training Institute, Ajmer.]

¹⁶[330. Superintendent, M.B.S.Hospital, Kota.]

¹⁷[331. Superintendent, J.K.Loan Hospital, Kota.]

¹⁸[332. Superintendent, Zanana Hospital, Udaipur.]

¹⁹[333. Director Project Monitoring Unit and Ex-officio Deputy Secretary to Government, Finance Department.]

1. Added vide Circular No. 58/93 dated 24.11.1993 w.e.f. 13.10.1993.

2. Added vide Circular No. 59/93 dated 3.12.1993.

3. Added vide Circular No. 64/94 dated 31.12.1993.

4. Added vide Circular No. 34/94 dated 25.7.1994.

5. Added vide Circular No. 39/94 dated 16.9.1994 and substituted vide Cir.No.17/95 dated 21.6.1995 and deleted entry - 'Chief Engineer, Project for Rajasthan Legislative Assembly Project' vide Cir.No.15/2001 dated 19.6.2001.

6. Added vide Circular No. 41/94 dated 1.12.1994 and substituted vide Circular No.3/95 dated 9.1.1995 for - 'Chief Engineer, Sahawa Project Management Cell, Churu'.

7. Added vide Circular No. 42/94 dated 5.12.1994.

8. Added vide Circular No. 46/94 dated 22.12.1994 and substituted vide CircularNo.12/2001 dated 8.5.2001 for - 'Secretary, Rajasthan Legal Aid Board, Jaipur'.

9. Added vide Circular No. 2/95 dated 6.1.1995.

10. Added vide Circular No. 2/95 dated 6.1.1995.

11. Added vide Circular No. 23/95 dated 31.7.1995.

12. Added vide Circular No. 28/95 dated 23.9.1995.

13. Added vide Circular No. 33/95 dated 9.10.1995.

14. Added vide Circular No. 42/95 dated 4.12.1995 and Circular No.2/96 dated 4.1.1996.

15. Added vide Circular No. 44/95 dated 21.12.1995.

16. Added vide Circular No. 14/96 dated 19.4.1996

17. Added vide Circular No. 14/96 dated 19.4.1996.

18. Added vide Circular No. 14/96 dated 19.4.1996.

19. Added vide Circular No. 17/96 dated 21.5.1996.

¹[334. Special Secretary DPIP and State Project Director.]

²[335. Deleted].

³[336. Superintendent Seth Ramvilas Bhuvalka Yakshma Arogya Sadan Bari, Udaipur.]

⁴[337. Superintendent, Mathura Das Mathur Hospital, Jodhpur.]

⁵[338. Director, Primary Education Bikaner.]

⁶[339. Addl. Director, Tourism (P&D).]

⁷[340. Drug Controller, Rajasthan, Jaipur.]

⁸[341. Special Judge for N.D.P.S. Cases, Bhilwara/Hanumangarh/Sri-Ganganagar/Jaipur-city
/Jhalawar/Chittorgarh.]

⁹[342. District and Session Judge, Session Courts under A.C.D. Act, Jodhpur/Udaipur/Bikaner
/Kota.]

¹⁰[343. Judge, Special Court for Trial of Printing & Stationery Embezzlement Cases, Jaipur.]

¹¹[344. Principal Chief Conservator of Forest (Forest Settlement & Working Plan)
Rajasthan,Jaipur.]

¹²[345. Presiding Officer Wakf Tribunal, Jaipur.]

¹³[346. Director, Petroleum, Rajasthan, Jaipur.]

¹⁴[347. Senior Electrical Inspector, Rajasthan, Jaipur.]

¹⁵[348. Superintendent of Police, G.R.P. (N.R.), Jodhpur.]

¹⁶[349. Project Director, RUIDP and Ex-officio Deputy Secretary to Government, Jaipur.]

¹⁷[350. Inspector General Police (Headquarter).]

-
1. Added and substituted vide Circular No.31/96 dated 1.10.1996 and 20/99 dated 16.9.1999 for - 'Director-cum-Deputy Secretary (DPIP-PMU)'.
 2. Added vide Circular No.33/96 dated 21.11.1996 and deleted entry - 'पीठासीन अधिकारी, विशिष्ट न्यायालय (पोंग बांध विस्थापितों से सम्बन्धित प्रकरण) श्री गंगानगर' vide Cir. No.19/98 dt.30.11.1998.
 3. Added vide Circular No.1/97 dated 9.1.1997.
 4. Added vide Circular No.1/97 dated 9.1.1997.
 5. Added vide Circular No.3/97 dated 20.1.1997 and substituted vide Circular No.8/98 dated 28.4.1998 for - 'Officer on Special Duty (Elementary)Primary & Secondary Education Bikaner.
 6. Added vide Circular No.11/97 dated 29.3.1997.
 7. Added vide Circular No.18/97 dated 9.6.1997 and substituted vide Circular No.8/98 dated 28.4.1998 for - 'Deputy Drug Controller'.
 8. Added vide Circular No.21/97 dated 30.6.1997.
 9. Added vide Circular No.21/97 dated 30.6.1997.
 10. Added vide Circular No.21/97 dated 30.6.1997.
 11. Added vide Circular No.22/97 dated 30.6.1997.
 12. Added vide Circular No.30/97 dated 18.9.1997.
 13. Added vide Circular No.39/97 dated 9.12.1997.
 14. Added vide Circular No.5/98 dated 7.3.1998.
 15. Added vide Circular No.5/98 dated 7.3.1998.
 16. Added vide Circular No.12/98 dated 25.6.1998.
 17. Added vide Circular No.17/98 dated 17.10.1998.

- ¹[351. Addl. Chief Engineer, Irrigation, Kota.]
- ²[352. Financial Advisor/Chief Accounts Officer, Police Department, Rajasthan, Jaipur.]
- ³[353. आयुक्त सामाजिक सुरक्षा, समाज कल्याण विभाग, राजस्थान, जयपुर ।
- ⁴[354. Commissioner (Investment and N.R.Is.).]
- ⁵[355. Inspector General of Police, Border, Jodhpur.]
- ⁶[356. प्रधानाचार्य, राजकीय दन्त चिकित्सा महाविद्यालय एवं चिकित्सालय, जयपुर ।,
- ⁷[357. Additional Principal Chief Conservator of Forest (Aravali Afforestation Project.)
- ⁸[358. Deputy Inspector General of Police, C.I.D. (Intelligence), Rajasthan, Jaipur.]
- ⁹[359. Director, Rajasthan State Judicial Academy.]
- ¹⁰[360. Commissioner, Economic Policy and Reforms Council.]
- ¹¹[361. Project Director, Rajasthan Health System Development Project, Jaipur.]
- ¹²[362. Chief Conservator of Forest, Jaipur.]
- ¹³[363. Chief Conservator of Forest, Udaipur.]
- ¹⁴[364. Chief Conservator of Forest (Departmental Operations) Jaipur.]
- ¹⁵[365. Additional Principal Chief Conservator of Forest (Administration) Jaipur.]
- ¹⁶[366. Financial Advisor, Forest Department, Jaipur.]
- ¹⁷[367. Rajasthan State Cooperative Election Authority, Jaipur.]
- ¹⁸[368. Superintendent, Zanana Hospital, Bikaner.]

-
1. Added vide Circular No. 19/98 dated 30.11.1998.
 2. Added vide Circular No. 16/99 dated 20.5.1999.
 3. Added vide Circular No. 18/99 dated 9.7.1999.
 4. Added vide Circular No. 9/2000 dated 25.3.2000.
 5. Added vide Circular No. 11/2002 dated 9.7.2002.
 6. Added vide Circular No. 17/2002 dated 5.10.2002.
 7. Added vide Circular No. 19/2002 dated 25.10.2002.
 8. Added vide Circular No. 24/2002 dated 9.12.2002.
 9. Added vide Circular No. 7/2004 dated 24.3.2004 and Sub.vide Cir. No.12/2004 dt.21.5.2004 again substituted vide Circular No. 22/2007 dated 5.11.2007 for - "Director, School of Judicial Administration and Rajasthan Judicial Academy."
 10. Added vide Circular No.18/2004 dated 23.6.2004 and Substituted vide Circular No.4/2006 dt. 29.4.2006.
 11. Added vide Circular No.20/2004 dated 21.9.2004.
 12. Added vide Circular No.29/2004 dated 20.12.2004.
 13. Added vide Circular No.29/2004 dated 20.12.2004.
 14. Added vide Circular No.29/2004 dated 20.12.2004.
 15. Added vide Circular No.29/2004 dated 20.12.2004.
 16. Added vide Circular No.29/2004 dated 20.12.2004.
 17. Added vide Circular No.7/2005 dated 29.3.2005.
 18. Added vide Circular No.13/2005 dated 30.5.2005.

¹[369.Director Enforcement, Excise Department Rajasthan Jaipur.]

²[370. Chief Engineer, Quality Control Irrigation (R.W.S.R.P.)Department Rajasthan, Jaipur.]

³[371. Chief Engineer, Narmada Canal Project, Sanchor.]

⁴[372. Additional Chief Engineer, State Water Resources Planning Department, Jaipur (SWRPD).]

⁵[373. Commissioner/Director Mid Day Meal, Rajasthan, Jaipur.]

⁶[374. Secretary, Rajasthan State Human Rights Commission, Jaipur.]

⁷[375. Director, Technical Education (Training) Rajasthan, Jodhpur.]

⁸[376. Director of Women Empowerment Rajasthan, Jaipur.]

⁹[377. Director of Integrated Child Development Services (ICDS) Rajasthan, Jaipur.]

¹⁰[378. Chief Executive Officer, Bio Fuel Authority Rajasthan, Jaipur.]

-
1. Added vide Circular No.16/2005 dated 2.8.2005.
 - 2.Added vide Circular No.18/2005 dated 2.9.2005.
 - 3.Added vide Circular No.9/2006 dated 29.7.2006.
 4. Added vide Circular No.20/2006 dated 10.10.2006.
 5. Added vide Circular No.21/2006 dated 27.10.2006.
 6. Added vide Circular No.4/2007 dated 31.1.2007.
 7. Added vide Circular No.11/2007 dated 7.6.2007.
 8. Added vide Circular No.18/2007 dated 13.7.2007.
 9. Added vide Circular No.18/2007 dated 13.7.2007.
 10. Added vide Circular No.19/2007 dated 17.9.2007.

BOND FOR GRANT-IN AID
[Refer Rule 280(5)(i)]

A bond has been executed this ----- day of ----- -- between (hereinafter called "the grantee" which expression shall, where the context so admits, be deemed to include his heirs, successors, executors and administration) of the ONE PART and the Governor of the state of Rajasthan (hereinafter called "the Governor" which expression shall where the context so admits be deemed to include his successors in office and assigns) of the OTHER PART.

Whereas the State Government has decided to grant Rs ----- (Rupees----- only) as Grant-in-aid to the (Grantee)-----whose proper receipt has been obtained .

And where the (Grantee)-----shall furnish two sureties to the State Government of the reliable person.

And now the (Grantee) -----and sureties will abide the conditions of grant strictly as specified in the sanction No.----- dated -----as under:-

1. The grant shall be utilised for the purpose for which it has been granted;
2. The target dates specified therein shall be complied with;
3. The unspent amount shall be refunded after completion of the work for which grant has been granted within a period of ----- or unspent balance shall be adjusted at the time of granting next grant for the job; if any;

Further whereas the (Grantee) ----- and sureties individually and jointly will be liable to refund to the State Government, the entire amount o the grant with interest thereon as prescribed or the sum of Rs.-----

And whereas any dispute arising out of this bond and all questions relating to the interpretation of this bond shall be decided by the State Government and the decision of the State Government shall be final.

In witness where of the parties here to have set their hands on the ----- day of -----200-

Signature of the Grantee

Signature for and on behalf of the Governor

Date

Witness I

Designation

Witness II

Date

Signature of the Sureties

Witness I

Witness II

1.(Name with full address)- Witness I

2.(Name with full address)- Witness II

BOND FOR GRANT OF LOANS AND ADVANCE

[(See Rule 297 (1)(V)]

A bond has been executed this ----- day of ----- between -----(hereinafter called "the BORROWER" which expression shall, where the context so admits, be deemed to include his heirs, successors, executors and Administrators) of the ONE PART and the Governor of the State of Rajasthan (hereinafter called "the Government" which expression shall, where the context so admits be deemed to include his successors in the office and assigns) of the OTHER PART.

Whereas the State Government has granted Rs. ----- as loans advances to the (Borrower)----- whose proper receipt has been; obtained.

And whereas the (Borrower)----- shall abide by the conditions of grant of loans and advances and the same shall be utilised for the purpose for which it has been granted i.e.----- (name of the work) for which a utilisation certificate shall be furnished.

And whereas the aforesaid loan and advance shall bear the interest at the rate of ----- % per annum.

And whereas the repayment of loans and advances and interest thereon shall be made by the (Borrower) -- ----- in installments on half yearly basis and due date for payment has been prescribed as under. First installment shall be payable on -----.

Principal loans and Advances

- 1.
- 2.
- 3.
- 4.

Interest

- 1.
- 2.
- 3.
- 4.

And whereas on failure of the (Borrower)-----to repay the loans and advances in the manner stated above a penal interest at the rate of --- % per annum shall be liable to pay to the State Government from the date from which the same was due and till the date it has been paid and also the State Government shall be free to recover overdue amount of principal along-with the amount of principal along-with the amount of penal interest under LR/PDR Act.

And whereas any dispute arising out of this bond and all questions relating to the interpretation of this bond shall be decided by the State Government and the decision of the State Government shall be final.

In witness whereof the parties here to have set their hands on the ----- day of -----200-.

Signature of Borrower
Date

Witness No. I
Witness No. II

Signature for and on behalf of the Governor
Designation
Date
Witness No. I
Witness No. II

APPENDIX – 11
[Refer Rule 285 – (1)]

GOVERNMENT OF RAJASTHAN
OFFICE OF THE ZILA PARISHAD/PANCHAYAT SAMITI -----

UTILISATION CERTIFICATE FOR -----
BUDGET HEAD -----

PARTICULARS OF ORSERS / SANCTIONS NUMBERS AND DATES OF RURAL DEVELOPMENT AND PANCHAYATI RAJ DEPATMENTS/FINANCE DEPATMENT		1.Certified that out of Rs.----- of grant-in- aid sanctioned for the year-----under budger head ----- in favour of Zila Parishad / Panchayat Samiti -----vide order number given in the margin and Rs. ----- on account of unspent balance of the previous year, a sum of Rs. ----- has been utilised for the purpose for which it was granted and that the conditions on which it was sanctioned has veen duly fulfilled ans that the balance of Rs.----- of unspent grant shall be utilised for the same purpose in the next year ----- or as per the directions/instructions of the department the amount of unutilised grant upto 30 th June,200- -----
RURAL DEVELOPMENT AND PANCHAYATI RAJ DEPRTMENT;S	AMOUNT OF GRAN -IN-AID SANCTIOONED BY THE FINANCE DEPARTMENT ALONG WITH REFERENCE OF THEIR SANCTION	
ORDERS NO.		
DATE		

has been surrendered/deposited into the treasury vide treasury vide treasury challan No. -----
dated----- for Rs. ----- under budget head -----

Signature of the Development officer

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was
sanctioned have been duly fulfilled and the utilisation of grant has been done for the purpose for
which it was granted.

Signature of the Countersigning Authority.

APPENDIX-12**Register of Grant-in-aid****[Refer Rule 287 (c)]**

Sanctioning Authority-----

S.No.	Name of Grantee	Total annual grant payable	No.of instalments	<u>Sanction</u> No. & Amount date	Purpose for which grant sanctioned	Col.1 to 6 attested by a Gazetted Officer authorised by sanctioning authority
1.	2.	3.	4.	5	6.	7.
Bill No. & Date	Amount	Col.8 & 9 attested by a gazetted officer in Col.7	Dated initials of the sanctioning authority	Date on which utilisation certificate is received	Details as per utilisation certificate	Unspent amount deposited or adjusted
8.	9.	10.	11.	12.	13.	14.
Amount of unspent grant						
15.						

**GOVERNMENT OF RAJASTHAN
FINANCE (GF&AR) DEPARTMENT**

GENERAL FINANCIAL AND ACCOUNTS RULES

**STORES
PART – II**

AMENDED UPTO 28.5.2008

Published by Authority

Rajasthan State Co-operative Press Limited, Jaipur

Price Rs. _____

CHAPTER – I

STORES

	Rule No.	Page No.
I. INTRODUCTORY	1-2	1
II. PURCHASE AND ACQUISITION OF STORES.		
Rules for purchase of Stores.	3	1
III. RECEIPT OF STORES.		
Procedure of receiving of Stores.	4	2
Inspection of Stores	5	2
Preliminary Inspection	5(i)	2
Detailed Inspection-Quantity Inspection	5(2)(a)	2
Quality Inspection	5(2)(b)	2
Laboratory tests.	5(2)(c)	2-3
Inspection with Samples, Drawal of samples Procedure	5(3)	3-4
Authority for inspection and extent of inspection	5(4)	4
Internal Receipts due to Local Transfers	5(5)	4-5
Inspection of stores received from firm on rate contract with F.D.	5(6)	5
Inspection by Inspection Wing of D.G.S.& D.	5(7)	5
IV. CUSTODY AND ACCOUNT OF STORES.		5
Stock Accounts	6	5-6
Custody of Stores	7	6
Revaluation	8	7
Internal Check	9	7
V. ISSUE OF STORES.	10	7
Transfer of charge of stores	11	8
VI. PHYSICAL VERIFICATION.	12	8
Instructions for Physical Verification of Stores	13	8-9
Physical Verification of Library Books.	14	9
Certificate of Physical Verification	15	9
Audit of Stores and Stock Accounts.	15A	10
VII. SURPLUS/OBSOLETE/UNSERVICEABLE STORES.		10B
Declaring stores as Surplus	16	10B
Declaring stores as Obsolete and Unserviceable	17	10B
Committee for Inspection and Survey	18	10B

(i)

	Rule No.	Page No.
--	-----------------	-----------------

Instructions to be followed in Disposal of Stores	19	10-11
Separate sanction for writing off not necessary	20	11
Procedure for Disposal – Survey Report	21	11

VIII. COMMITTEE FOR DISPOSAL/SALE/AUCTION	22	11-13
Duties and Powers of the Committees.	23	13
Earnest Money	24	13
Publicity for Auction	25	13-14
Action after Sale.	26	14
Sales to Private persons/Local bodies Government Servants etc.	27	14

ANNEXURE:

A.	Physical Verification of Stores in the Government Departments by Director Inspection, Rajasthan.	15-22
B.	List of articles commonly used by the Departments with their minimum period of their serviceability – Part I.	23-24
	Minimum period serviceability of Motor Vehicles – Part II.	25

CHAPTER – II

STORES PURCHASE RULES

SECTION – I

Preamble		26
Standards of financial property for Procurement	28	26-27
Purchase/Delivery and payment condition.	29	27
Purchase without Tender	30	27
Purchase of items of special or unusual character and from Abroad	31	27
Purchase of Computers and Accessories.	32	27
Preference to CSPO rate contracts over D.G.S.&D.	33	27
Purchase of Centralised Items	34	27
Purchase from D.G.S.&D.	35	27-28
Purchase of machinery from D.G.S.&D. only	36	28
Prohibition the purchase by one Department from other	37	28
Annexure-A – Purchase without Tender.		29-34

(ii)

	Rule No.	Page No.
Annexure – B – Rates for Letter Printing		35
Annexure – I – Rates for Letter Press Printing for Rajasthan State Cooperative Press Ltd.		35-A
Annexure – C – Revised Off set Printing rates.		36

SECTION – II

Purchase through Tender	38	37
System of Tender	39	37
Time limit for open Tender	40(1)	37
Short Notice Tenders	40(2)	37
Publicity of Tenders	41	37
Procedure for limited Tenders.	42(1)	37-38
Time limit for limited Tender	42(2)	38
Limited Tender in place of open Tender	43	38
Purchase of Articles on Small Orders.	44	38
Tender Notice to Contain	45	38-39
Cost of tender Forms for open Tender	46	39
Sale and Account of Tender Form	47	39
Receipt of Tender Forms	48	39-40
Delayed/Late Tenders.	49	40

SECTION – III

Formation of Purchase Committees	50	40
Rate Contract for Common Items	51	40
Opening of tenders	52	40-41
Tabulation of tenders	53	41
Comparison of rates of firms outside and those in Rajasthan	54	42
Approval of Purchase Committee	55(1)	42
Approval of rates of more than one firm	55(2)	42
Approval of other than lowest offer	55(3)	42
Acceptance of tenders and issue of supply orders	56	42-43

SECTION – IV

Earnest Money/Security Deposit	57(1)	43
Exemption from Earnest money/Security Deposit	57(2)	43-44
Form of Earnest Money/Security Deposit	57(3)	44
Refund of Earnest Money/Security Deposit	57(4)	44
Forfeiture of Earnest Money	57(5)	44-45

SECTION – V

Procedure for exemption of items of completion of contractual supply of assurance of any hindrance	58	45
--	----	----

(iii)

	Rule No.	Page No.
SECTION – VI		
Negotiations – Objective	59(1)	46
Negotiations – before Tenders	59(2)(a)	46
Negotiations – after Tenders	59(2)(b)	46
Power of Negotiations	59(2)(c)	47
Procedure of Negotiations	59(3)	47
SECTION – VII		
Repeat orders	60	48
Re-invitation of tenders	61	48
SECTION – VIII		
Price Preference Rules, Important Provisions	62	49
Other Price Preference	63	50
SECTION – IX		
Primary requirements of purchases	64	51
Provisions for concessional Sales Tax	65	51
Exemption from payment of Octroi	66	51
Form for exemption from payment of octroi		52
SECTION – X		
Advances	67(1)&(2)	52-53
Payment after Test	67(3)	53
Payment against proof of despatch or otherwise	67(4)	53
Recoveries from supplier	67(5)	53
SECTION – XI		
Forms for making purchase and contracts	68	54
Provisions for inspection, testing, sample etc.	69	54
SECTION – XII		
Duties and Responsibilities of Purchase Officer	70	54
SECTION – XIII		
Purchase of Stationary articles	71	55

	Rule No.	Page No.
SECTION – XIV		
Standardised code of Supplies	72	55
SECTION – XV		
INVENTORY CONTROL TECHNIQUES : GUIDELINES	73	56
Various Techniques	74	56
Month's Consumption Analysis for Head of Department/ Controlling Officer.	74(1)	56
Inventory Classification	74(2)	56
A.B.C.Classification	72(2)(i)	56-57
F.S.N.(Fast, Slow and Non-moving)Classification	74(2)(ii)	57
H.M.L.(High, Medium and Low) Classification	74(2)(iii)	57
V.E.D. (Vital, Essential and Desirable) Classification	74(2)(iv)	57
S.D.E. (Scarce, Difficult and Easily) Classification/G.O.L.F. (Government Controlled, Local and Foreign) Classification	74(2)(v)	57-58
Ordering System – E.O.Q. approach	74(3)	58
Reduction of Lead Time	74(4)	58
Inventory Level	74(5)	58
Minimum Level	74(5)(i)	58
Re-order Level	74(5)(ii)	58
Maximum Level	74(5)(iii)	59
Inventory Records	74(6)	59
Inventory Reporting System	74(7)	59
Special Reports	74(7)(i)	59
Routine Reports	74(7)(ii)	60
Standardisation, Variety Reduction and Codification	74(8)	60
Standardisation	74(8)(i)	60
Variety Reduction	74(8)(ii)	60
Codification and Computerisation	74(8)(iii)	60
Option to Department for adopting one or more techniques mentioned in this section	75	60
Appendix-1	Purchase of Stores (Preference to Industries of Rajasthan) Rules, 1995.	61-68
Appendix-2	Purchase of Stores (Preference to Large and Medium Scale Industries), Rules, 1966.	69-70
Appendix-3	Standardised code for suppliers	71-76
Appendix-4	List of Forms	77
SR FORM - 1	Permanent Stock Register and Stores Ledger	78
SR FORM - 2	Stationery Register	78-A
SR FORM – 3	Accession Register	78-A
SR FORM - 4	Indent	78-B

	Rule No.	Page No.
SR FORM - 5	Register of Obsolete and Un-serviceable Stores	78-C
SR FORM – 6	Survey Report	78-C
SR FORM – 7	Sale – Account	78-D
SR FORM – 8	Register of Serious Irregularities	78-D
SR FORM – 9	Sale of Tender Form Register	79
SR FORM–10	Tender Receipt Register	79-A
SR FORM-11	Declaration by Tenderers	80
SR FORM-12	Opening of Tender – List of Representatives	81
SR FORM-13	Register of Interest Bearing Securities	82
SR FORM-14	Tender Notice	83-84
SR FORM-15	Tender Form	85-86
SR FORM-16	Conditions of Tender and Contract for open Tender	87-95
SR FORM-17	Agreement	96-98
Appendix 5	Procedure for Award of Consultancy Services	99-112

CHAPTER – I

STORES

I. INTRODUCTORY.

³[Rule 1 : This Chapter contains general rules applicable to all departments, regarding stores required for use in the public service. Detailed rules and instructions relating to the various departments, e.g., Public Works Stationery and Printing, and other departments responsible for or concerned in large purchases, manufactures or consumption of stores shall be contained in departmental regulations relating to the departments concerned.

Note : 1. The term "stores" used in this Chapter applies generally to all articles, materials, services procured or otherwise acquired for the use of Government, including not only expendable consumable articles in use or accumulated for specific purposes, but also articles of permanent stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, and live stock, etc., but excluding books, publications, periodicals, etc., in a library.

2. Services may include following :

- (i) for maintenance of office equipments, computers, etc.
- (ii) for hiring of vehicles, tentage, equipments, etc.
- (iii) for occasional works for which inhouse personnel are not available e.g. organizing fairs, festivals, exhibitions, specific events, designing of tablaus, photography, etc.

Above are illustrative and not exhaustive.]

Rule 2: Expenditure on stores incurred in the Civil departments in included under Contingent expenditure (except where it is treated otherwise, e.g. stores relating to works), and subject to what is provided in the following rules, is governed generally by the rules which apply to such expenditure.

II. PURCHASE AND ACQUISITION OF STORES.

Rule 3: Rule for purchase of Stores :

- (1) All purchases of stores for use in the public service shall be regulated in strict conformity with the Stores Purchase Rules contained in Chapter-II of this part and the subsidiary instructions as may be issued by Government from time to time.
- (2) Authorities competent to purchase Stores : Subject to any special rule or order applying to any particular department, an authority which is competent to incur contingent expenditure may sanction the purchase of stores required for use in the public service in accordance with the provisions contained in the following rules. Such purchases are also subject to the usual restriction regarding the existence of necessary appropriation and to any monetary limits and other conditions prescribed generally or in regard to specific articles or classes of articles. The powers of subordinate authorities in the matter of purchase of stores are laid down in the Delegation of Financial Powers contained in Part-III of these Rules.

¹[(3) xxxxxxxx]

1. Deleted vide Circular No. 3/2007 dated 15.1.2007 – "(3) The cases of unsatisfactory performance of contract for supplies or any serious breach of conditions of contract covered under the Standardised Code for suppliers as provided in the Store Purchase Rules may be referred to the Central Stores Purchase Organisation (C.S.P.O.) Finance Department through the Administrative Department giving full facts of the cases and copies/extracts of relevant documents and/or communications for suitable action against the supplier."

2. Substituted vide Circular No.7/2008 dated 30.4.2008 for - "This Chapter contains general rules applicable to all departments, regarding stores required for use in the public service. Detailed rules and instructions relating to the various departments, e.g., Public Works Stationery and Printing, and other departments responsible for or concerned in large purchases, manufactures or consumption of stores shall be contained in departmental regulations relating to the departments concerned.

Note : The term "stores" used in this Chapter applies generally to all articles and materials purchased or otherwise acquired for the use of Government, including not only expendable consumable articles in use or accumulated for specific purposes, but also articles of permanent stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, and live stock, etc., but excluding books, publications, periodicals, etc., in a library."

3. Substituted vide Circular No. 7/2008 dated 30.4.2008.

III. RECEIPT OF STORES.

Rule 4 : All materials received should be inspected, counted, measured or weighed, as the case may be, when delivery is taken, and they shall be taken over by Store Incharge who should see that the quantities are correct and their quality is as per specifications and record a certificate to that effect. The Government servant receiving the Stores shall also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

Rule 5 : Inspection of stores :

Chapter 2 Preliminary inspection : Immediately on receipt of material in the stores, the Stores-in-charge will ensure the following :-

- (i) That there is a purchase order for that item on the firm;
- (ii) That the supply is made within the time specified in the purchase order;
- (iii) That the supply is made at the correct receiving points as mentioned in the purchase order;and
- (iv) That the material is conforming to the specification, nomenclature/part number and description as mentioned in the firm's challan which shall be got tallied with the purchase order.

(2) Detailed Inspection :

- (a) Quantity inspection : (a) 100% quantity check shall be made by Stores-in-charge (either by actual counting wherever possible and/or weighing and counting quantity and then converting total quantity received and tallying with the challan).
- (b) Quality Inspection : The material shall be inspected for quality by the Stores Inspecting Officer/ Committee or Technical Officer on the following points:
 - (i) In case of proprietary items, the manufacturer's mark, trade mark, part number, etc., on the material and/or cartons/label shall be verified, with description given in the purchase order;
 - (ii) The size and/or type required from the documents and/or nameplates and other identification details marked on the stores will be checked;
 - (iii) Dimensional details like length, width, height, thickness, diameter, bore, etc., will be verified;
 - (iv) The supply will be checked to conform to the specification and/or drawings given in the purchase order and in case of approved samples the supply shall conform also to the approved samples. In all such cases, the sample will be supplementary to and will not supersede the specifications and/or drawings; and
 - (v) The supply will be received subject to tests in cases where laboratory tests are to be carried out in the manner given below:
- (c) Laboratory Tests :
 - (i) In cases where precision tests or laboratory tests are necessary at the receiving points, the Inspecting officer/Committee shall be guided by the

reputation of the suppliers and the nature of the material. But in the case of firms who are new or of recent standing, proper care shall be taken in the inspection and if necessary, 100% check in quality will be made, if on a percentage check material is found to be defective/sub-standard.

(ii) In case of stores requiring a detailed laboratory test such as paints, textiles, uniform cloth, chemicals, drugs, medicines supplies to hospitals and dispensaries, fertilisers, precision tools, paper, etc., tests/chemical analysis may be got done from Shri Ram Test House, New Delhi, Police Forensic Laboratory, Jaipur, Public Health Laboratories and Government owned/ approved Laboratories. Note: Laboratory tests can also be got done as under:-

- (i) Steel (angle, etc.) and civil construction and structural material and soil testing from Malviya Regional Engineering College, Jaipur and other colleges where such facilities are available.
- (ii) Bajri, lime, Cement to test mixture as per norms from Police Forensic Laboratory, Jaipur.
- (iii) In such cases three samples shall be drawn by Inspecting Officer/ Committee in the presence of authorised representative of the supplier duly signed and properly sealed. One of the sample so drawn shall be sent to the testing house in a sealed packet duly signed by Inspecting Officer and Supplier, second sample given to the authorised representative of supplier and the third sample kept for record in the office. The testing fee paid shall be borne by the Government. In case of rejection however, due to articles found sub-standard on test, the testing fee so paid will be recovered from the supplier.

(3) Detailed Inspection :Inspection with Samples – Drawal of Samples – Procedure :

- (i) The officer/Committee appointed for inspecting the supplies shall pick up few articles from the supply and compare these articles with the sample and the specifications, with a critical eye, to ascertain whether the articles supplies conform in all respects, with the sample and specification. Where necessary or prescribed or practicable, tests shall be carried out at random samples to adjudge the suitability of the supplies.
- (ii) The number of articles picked up for such comparison shall be such as would, in the discretion of the inspecting officer/Committee give them a reasonable basis for concluding that the supply in general is in conformity with the approved sample and specifications. In any case, the number of articles picked for comparison shall not be less than 10 per cent of the supplies unless this is impracticable.
- (iii) When the supply is satisfactory, the Inspecting Officer/Committee shall order the taking of the supply on the registers of the Department and give a certificate to the effect that on carefully inspecting the supply in the prescribed manner, they found it to conform with sample/specification and answering prescribed/practicable tests.
- (iv) If the supply is not in conformity with the sample, the Inspecting officer/ Committee shall forthwith draw the attention of the Purchase officer to the defects found by him.

- (v) Defective Supply, Acceptance: The Purchase Officer on receipt of report from Inspecting officer/Committee about defective items shall not accept but reject it and ask the supplier to replace it at his own cost by good supplies. In cases, however, due to exigencies of the work and the nature of defect being nominal, he does not consider it advisable to reject the supply, he may draw the attention of the Head of Department/Regional officer/Head of Office after recording a note to the effect that such acceptance is necessary and submit his recommendation about the amount that should be deducted from the approved rates. The Purchase Officer shall place the matter to the purchase committee, where Purchase Committee has been constituted the matter may be placed before it for its recommendation.

Members of the Purchase Committee formed under Stores Purchase Rules may also check the Stock registers and record pertaining to the purchases or compare accepted supplies with the approval samples.

Note : Decision regarding acceptance or rejection of the supplies shall be given within, at the most, a week of the receipt of supply. The supplier shall be intimated about rejection within 15 days of final rejection to remove the supplies.

- (vi) Inspection at the place of Manufacture : In case of items which are of the nature of machinery and equipments and those items which undergo manufacturing process, inspection may be done in the factory premises during manufacture and afterwards on their being finished, before these items are despatched. Inspection before despatch may also be done for items involving higher value so as to avoid subsequent rejection and loss.
- (4) Authority for inspection and extent of inspection : The Inspecting authority and the Purchase Officer shall not be the same. The Stores shall be inspected by the Inspecting Officer who should be subordinate officer in case of stores valuing more than Rs. 2,000/- and up to Rs. 30,000/- and by a Committee consisting to senior officers in case of stores valuing more than Rs. 30,000/-. Stores of technical nature requiring expert knowledge/advice shall be got inspected along with Technical officer, who shall be associated in the Committee.

The extent of inspection for quality shall be minimum 10% in value of receipt of stores having value more than Rs. 2,000/- and up to Rs. 30,000/- and 5% for store having value exceeding Rs. 30,000/-. In case of valuable machinery and equipments the technical officers to be associated shall not be lower than Assistant Engineer of Public Works Departments. In case of motor vehicles, inspection shall be got done from representative of Motor Garage Department or by Mechanical Engineer if available in the Department.

The inspection note shall contain complete details of inspection, sample drawn and result of Laboratory test, discrepancies, etc.

- (5) **Internal Receipts due to Local Transfers** : In the case of local transfers that is, from one office to another, inspection shall be restricted to quantity, nomenclature part number and condition only and not to detailed checking as the material has already been received by one office. Any defect in quality shall,

however, be reported to the higher authorities of the departments, to original receiving officer and in case of Centralised items to C.S.P.O.

- (6) Inspection of stores received from firms on rate contract with FD : In cases of stores supplies by the firms on rate contract with Finance Department, the inspection will be done by specified inspecting authorities. They are required to mark with stencil seal with number. The marking, seal, etc., in token of inspection shall be verified. The Stores shall, however, be inspected as provided above in accordance with specification mentioned in the rate contract. Any defect in quality shall be reported to Finance Department for final orders immediately.
- (7) Inspection by inspection wing of Director General of Supply and Disposals (D.G.S.&D.) Departments may also avail the facility of Inspection wing of D.G.S.&D. located at Jaipur at the time of their receipt or during manufacturing process or at the time of final manufactured products or after the installation of machinery and equipments and other items dealt by them at their prescribed testing fee.

IV. CUSTODY AND ACCOUNT OF STORES.

Rule 6 : **Stock Accounts** : The Head of Office or any other officer entrusted with stores shall maintain suitable accounts, and inventories and prepare correct returns in respect of the stores in his charge with a view to preventing losses, through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payment of suppliers, etc.

Rule 7 : (1) **Custody of Stores** : The Head of Office or any other officer entrusted with stores of any kind shall take care for arranging for safe custody of stores, for providing suitable accommodation more particularly for valuable and combustible stores for keeping them in good condition and for protecting them for loss, damage or deterioration.

- (2) The form of stock accounts mentioned in the preceding sub-rule, shall be determined with reference to the nature of the stores, the frequency of the transactions and the special requirements of each department or office in which they are used. The important principles in accordance with which such accounts are to be kept are laid down in the following rules.

- (3) Separate accounts shall be kept of –

- (i) "**Permanent/Live Stock**" such as plant, machinery, furniture, equipment. fixtures, live stock; and
- (ii) Consumable stores.

- (4) **Permanent stock and Accounting** : An Account of the permanent stock shall be maintained in SR Form 1 showing the number received, the number disposed off (by transfer, sale, loss, auction, destruction etc.) and the balance in hand for each kind of articles. The subsidiary accounts shall be maintained as below :-

- (i) An inventory shall be maintained in all Government offices at the site of the permanent stock in the prescribed form. Any departure in exceptional cases may be decided by Head of the Department;

- (ii) The inventory of articles costing Rs. 50/- and above shall be priced whenever the items have to enter into the assets accounts maintained for a Government commercial undertaking or the value of the items is necessary in order to enable Government to calculate the charge to be levied upon private persons or bodies;
- (iii) Articles of similar description such as tables, durries, carpets, etc., should be put into separate categories, each category comprising articles of the same measurements and make and manufactured with the same metal or wood or other material and distinguish costly from cheap articles.
- (iv) When articles of permanent stock, e.g. tools and plant, are lent to local bodies, contractors and others, the hire and other charges as determined under rules prescribed by competent authority shall be recovered regularly; and
- (v) Government libraries and museums shall maintain upto date stock accounts and inventories of all items of permanent stock with which they are concerned apart from catalogues for books and exhibits, etc. In so far as the books acquired by various libraries of the Government are concerned, the necessary records shall be maintained in the Accession Register in (SR Form 3).

(5) Consumable Stores Accounting :

- (i) A reliable list, inventory or account of all stores in the custody of Government servants shall be maintained, in a form prescribed by competent authority, to enable ready verification of stores and checking of accounts at any time, and transactions shall be recorded in it as they occur.
- (ii) Account of Stationery shall be kept in SR Form 2.

Note : The checking of stores accounts shall be got done by a person other than the writer of these accounts.

(6) Quantities and Value accounts :

- (i) Priced lists, recording both quantities and values should be maintained in cases where the stores are intended to be converted into money, or where it is desired to distribute their cost over the works, items or objects on which they are actually used. In such cases, the expenditure on stores shall be charged to "stock" head in the first instance.
- (ii) Where a priced inventory is maintained, the values recorded therein shall not be materially in excess of the market value of the stores.
- (iii) The Head of the Department concerned shall issue instructions to govern:-
 - (a) The fixation of prices with reasonable accuracy,
 - (b) The periodical review and revision of rates, and
 - (c) The agency to be employed in periodical revaluation.

Note : The Market value of an article for this purpose means the cost per unit at which the article or an article of a similar description can be produced at a given time at the

stores godown from the public Markets suitable to the office for obtaining and supply thereof.

Rule 8 : (1) **Revaluation** : All profits and losses due to revaluation, stock taking or other causes shall be duly recorded and adjusted where necessary. Formal sanction of competent authority shall be obtained in respect of losses even through no formal correction or adjustment in the accounts is involved.

(2) **Losses** : Losses due to depreciation shall be analysed and recorded under following heads according as they are due to :-

- (i) Normal fluctuation of market prices,
- (ii) Fair wear and tear,
- (iii) Lack of foresight in regulating purchases, and
- (iv) Neglect after purchase.

(3) Losses not due to depreciation shall be grouped under the following heads :-

- (i) Losses due to theft or fraud;
- (ii) Losses due to neglect;
- (iii) Losses due to an act of God and other calamities such as fire, enemy action, etc.;
- (iv) Anticipated losses on accounts of surplus or obsolete stores or of purchases in excess of requirements; and
- (v) Other losses due to damage etc.

Note : The provisions contained in rule 7(4)(ii)(6) & (8) applies to stock accounting in the Commercial Department.

Rule 9 : **Internal Check** : The lists, inventories accounts of stores shall in all cases be subject to such internal check as may be prescribed by competent authority, whether or not they are subject to any check by the Accountant General.

V. ISSUE OF STORES.

Rule 10. Issue of Stores : When materials are issued from stock for departmental use, manufacture, sale, etc., the Officer-in-charge of the stores shall ensure that an indent in Form SR 4 has been made by a properly authorised Indenting Officer, examine it care fully with reference to the orders or instructions for the issue of stores. If he can comply with the indent in full, he shall prepare and sign the form of invoice attached to the indent.

If he is unable to comply with the indent in full he should make the supply to the extent possible, return invoices and also indicate if any alternative supplies are available in respect of such items as are not available.

When materials are actually issued from stock, a written acknowledgement shall be obtained from the person to whom they ordered to be delivered or despatched or from his duly authorised agent.

In cases of stores issued to a contractor, the cost of which is recoverable from him, the acknowledgement shall give full particulars of the materials issued, including the recovery rates and the total value chargeable to the contractor.

Rule 11 : Transfer of charge of stores : In case of transfer the Officer-in-charge of stores shall see that the stores in his custody are made over correctly to his successor and a proper receipt taken from him.

VI. PHYSICAL VERIFICATION.

Rule 12 : (1) A physical verification of all stores shall be made at least once in a year subject to directions, as may be issued and subject to the condition that the verification is not entrusted to a person who is the custodian or the ledger keeper or the Accountant of the stores to be verified or who is nominee of, or employed under the custodian, or the ledger-keeper or the Accountant; or who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

(2) The verification shall never be left to low paid subordinates and in the case of large and important stores, it shall be, as far as possible, entrusted to a responsible officer who is independent of the authority incharge of the stores and is thoroughly conversant with the items of stores.

(3) Physical verification shall also be conducted by the organisation of the ²[Director, Inspection Department], Rajasthan, as per instructions contained in Annexure "A" to this Chapter.

¹ [(4)) Each Head of Department shall furnish a certificate (Proforma given below) to the Administrative Department by 31st May of each year after satisfying himself that the physical verification of stores of his office as well as of all the subordinate offices has been duly carried out during the last financial year as required under the rules and the results thereof have been intimated to the Director, Inspection Department, Rajasthan in the proforma prescribed by him.

Certificate

It is certified after having satisfied myself, that the physical verification of stores held in my office as well as in all the offices under my subordination has been carried out during the financial year..... as required under Rule 12(1) of GF&AR Part-II and the results thereof have been intimated to the Director, Inspection Department, Rajasthan]."

Rule 13 : **Instructions for Physical Verification of Stores** : In making a physical verification the following instructions shall invariably be observed :-

- (i) Verification shall always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him;
- (ii) Cent per cent verification shall be done as precisely and as correctly as possible;
- (iii) Separate list showing excesses and shortages if any, shall be drawn up and got signed by the Officer-in-charge of stores and a copy thereof shall be delivered on spot to him for making entries in the stock registers and for regularisation of the shortages;
- (iv) Physical verification shall be conducted either in one or all of the following methods as the items of stores warrant :-

(a) by count;

1 Substituted vide Circular No.12/2005 dated 28.5.2005.

2.Substituted vide Circular No.12/2005 dated 28.5.2005 for – Director of Treasuries and Accounts".

- (b) by measurement (including measurement by volume);
- (c) by weights.

- (v) In verifying the articles of stores in which shortage occurs due to evaporation of the contents of the article or of wastage, an allowance for such shortage or wastage may be given according to approved standard keeping in view the period of stores. Maximum permissible limit for such shortage or wastage in respect of stores liable to evaporation shall be fixed by Government.
- (vi) The officer shall submit a precise report on the following points separately:-
 - (a) Articles of consumable nature which are in stock over a year and suggestion for its disposal;
 - (b) Surplus stores remaining in stock for over a year;
 - (c) Unserviceable and obsolete stores; and
 - (d) Any deficiencies requiring attention or undue depreciation of stores articles.
- (vii) Physical verification shall also be done of the empty containers, namely packing cases, drums of various sizes, metal container and other costly packing material;
- (viii) Remarks about the suitability of the building for storage (fire proof), fire extinguishing arrangements, safety, pilferage or rains or rats nuisance or white-ant, storage accommodation and way of storing articles) should be recorded in the physical verification report;
- (ix) The date and time taken in conducting physical verification shall be recorded in the report.

Note : The rules prescribed above shall, *mutatis-mutandis* apply to the stores, lying in Malkhanas under the custody of Police Department and Civil and Criminal courts, etc.

Rule 14 : Physical Verification of Library Books :

- (i) Physical verification of books shall be done every year in the case of libraries having not more than 20,000 books.
- (ii) In case of libraries having more than 20,000 books, verification shall be done at intervals of not more than 3 years, at least one third of the library checked every year.
- (iii) Where it is not feasible to entrust the work of verification to officers not connected with the library, the work may be entrusted to those members of the staff of the Library, who are not connected with the custody of the books of the particular section taken up for physical verification.
- (iv) The verification shall always be subject to surprise test check by some independent officers. The decision regarding the selection of staff to whom this work may be entrusted shall be taken by head of Department/Regional Officer.

Rule 15 : A certificate of physical verification of stores with its results shall be recorded on the list, inventory or accounts registers as the case may be.

¹[15.A. **Audit of stores and stock accounts :-**

When audit of the account of stores and stock kept in any office or Department is under taken by the Comptroller and Auditor General of India it will be conducted in accordance with the instructions embodied in "Annexure-A". The Heads of the Departments specified in the said "Annexure-A" shall furnish the stores and stock accounts of their departments to the Accountant General by 1st July of each year.

ANNEXURE - "A"

Sub :- INSTRUCTIONS FOR CONDUCTING AUDIT OF STORES AND STOCK ACCOUNTS WHEN SUCH ACCOUNTS ARE KEPT IN ANY OFFICE OR DEPARTMENT BY THE COMPTROLLER AND AUDITOR GENERAL.

(See rule 15A of Part-II)

1. The Audit of stores accounts kept in any office or department of Government shall be directed to ascertain that the departmental regulations governing purchase, receipt, issue and custody, condemnation, sale and stock taking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held or any grave defects in the system of control.
2. As regards purchases of stores audit will see that :-
 - i) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service, in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderers unless there are recorded reasons to the contrary;
 - ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;
 - iii) certificate of quality and quantity are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of stores; and
 - iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchase of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of store which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased or otherwise obtained and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it would be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction, audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores, which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete store in accordance with the procedure prescribed by the Government in this behalf.

1. Added vide Circular No.31/95 dated 5.10.1995.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examine to verify the accuracy of the quantity balances in the books. Audit shall not except when specially authorized to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balance of stores, if any, discrepancies in the stores accounts suggest that such actions necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the executive is adequate and proper, that discrepancies found on stock taking are properly investigated and adjusted and that wherever possible the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable verifying of stock work directly under the control of Government and not under the heads of individual departments.

7. Where a priced accounts is maintained Audit will see that :-

(i) the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time are co-related with market rates and revised where necessary;

(ii) the value accounts tally with accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(iii) steps are taken for the adjustment of profits or losses due to revaluation, stock taking, or other causes and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by the Audit will be such as may be agreed upon between Government and the Accountant General.

9. The procedure prescribed by the Comptroller and Auditor General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary, separate rules of procedure shall be laid down by the Accountant General with the concurrence of Government.

10. The stores and stock accounts of the following departments shall be sent to the Accountant General (Inspection) Rajasthan, Jaipur by 1st of July each year:-

- | | |
|---|---|
| 1. All Chief Engineers, PWD, Rajasthan. | 2. All Chief Engineers, Irrigation, Rajasthan. |
| 2. Chief Engineer, CAD, IGNP, Bikaner | 4. Chief Engineer, IGNP, Bikaner. |
| 5. Chief Engineer, CAD, Kota | 6. Chief Engineer, Mahi Project, Banswara |
| 7. Chief Engineer, Project Management Cell, Churu. | |
| 8. Chief Project Director, Sidhmukh Nohar Project, Hanumangarh. | |
| 9. Chief Engineer, Chambal Project, Kota. | 10. All Chief Engineers, PHED, Rajasthan. |
| 11. Chief Engineer, IGNP, Jaisalmer. | |
| 12. Chief Engineer, Project for Rajasthan Legislative Assembly Project, Jaipur. | |
| 13. All Addl. Chief Engineers, Irrigation, Rajasthan. | |
| 14. All Addl. Chief Engineers, IGNP and CAD IGNP, Rajasthan. | |
| 15. Chief Engineer, Ground Water Department, Rajasthan, Jodhpur. | |
| 16. Director Agriculture, Rajasthan, Jaipur. | |
| 17. Director Water Shed Development & Soil Conservation Rajasthan, Jaipur. | |
| 18. Director Animal Husbandry, Rajasthan, Jaipur. | |
| 19. All Directors, Medical & Health Services, Rajasthan. | |
| 20. Director Ayurved Department, Raj., Ajmer. | 21. Director General of Police, Raj. Jaipur. |
| 22. Principal Chief Conservator of Forests Rajasthan, Jaipur. | |
| 23. Chief Conservator of Forest, IGNP, Bikaner | 24. Controller State Motor Garage, Raj. Jaipur. |
| 25. Commissioner Food Department, Rajasthan, Jaipur. | |
| 26. Inspector General of Prisons, Rajasthan, Jaipur. | |
| 27. Commissioner, Excise Department, Rajasthan, Jaipur. | |

28. Director, Printing & Stationery Department, Rajasthan, Jaipur.
29. Inspector General, Registration & Stamps Rajasthan, Ajmer.
30. Director General, Civil Defence Department, Rajasthan, Jaipur.

VII. SURPLUS/OBSOLETE/UNSERVICEABLE STORES.

Rule 16: (1) Declaring stores as Surplus : Balance of stores shall not be held in excess of prescribed maximum limit/scale, if any.

- (2) Stores remaining stock for over a year shall ordinarily be considered surplus unless there is good reason to treat them otherwise.

Note : 1. This applied to those types of stores which are required for the technical working of the Department, Articles of permanent stock like furniture, equipment, fixture shall be declared surplus, if they exceed the prescribed scale.

2. To ensure that balances are not held in excess of requirement of a reasonable period, an inspection of stores shall be arranged once a year.
3. Articles shall be declared surplus if possibility of their use in the department or in other departments has been explored and found that these are not required for use in the Government departments.

Rule 17: (1) Declaring stores as obsolete and unserviceable : Each order declaring the stores as obsolete and unserviceable shall specify full reasons for declaring them as such and proper record of all such stores shall be maintained for watching their disposal thereof in Form SR 5.

- (2) The authority declaring stores unserviceable shall take into account the minimum period of serviceability of articles and vehicle as given in annexure "B" before an order for declaring such articles unserviceable is issued.

Rule 18: Committee for Inspection/Survey:

- (i) The surplus, obsolete and unserviceable articles shall be inspected by a committee consisting of senior Gazetted Officer and A.O./A.A.O./Accountant/Tehsil Revenue Accountant as the case may be. A certificate for such inspection shall be recorded by the committee and a list of articles submitted.
- (ii) In case of article valuing Rs.5.00 lacs and above, the committee for inspection shall consist of a senior Gazetted Officer, F.A./CAO/Sr.A.O. and a technical officer having knowledge of such articles.
- (iii) In case of costly machinery and equipments, the committee may obtain report from expert or authorised dealer wherever considered proper before the articles are declared obsolete and unserviceable.
- (iv) In case of vehicles the Committee shall consist of -
 - (a) Head of Department or his nominee not below the rank of District Level Officer;
 - (b) Senior most Accounts Officer of the organisation, in case, where there is no Accounts Officer, then the Treasury Officer concerned, and
 - ¹[(c)(i) In case of the vehicles stationed at Jaipur, Mechanical Engineer of the department, if there is one. If there is no such Engineer, a representative of Chief Superintendent, State Motor Garage Department, Jaipur.
 - (ii) For the vehicles stationed at other places, a Mechanical Engineer of the Department, if there is one. If there is no such Engineer available, a Mechanical Engineer posted in any Government Department to be nominated by the Collector of the District concerned.]

Rule 19: Instructions to be followed in Disposal of Stores : Subject to any special rules or orders applicable to any particular department stores which are reported to be surplus, obsolete, and ordered to be disposed off shall be disposed off by sale or

1. Substituted vide Circular No.24/95 dated 7.8.1995.

otherwise under orders of the authority competent to sanction the writing off of a loss.

Rule 20 : (1) Separate sanction for writing off not necessary :

- (i) Where the competent authority holds that the stores have become obsolete, surplus or unserviceable owing to normal wear and tear;
- (ii) When the competent authority holds that stores have become obsolete, surplus or unserviceable owing to negligence, fraud, etc., on the part of individual Government servant, it will be necessary to fix responsibility for the loss and to devise remedial measures to prevent recurrence of such cases. In the later case, the order declaring the stores in question as obsolete, surplus or unserviceable and ordering their disposal would be sufficient to cover the loss to Government and no separate sanction for write off of the loss is necessary.

Rule 21 : Procedure for disposal – Survey report :

- (i) On receipt of the orders issued by competent authority under rule 20 the Head of office shall take further necessary action for the disposal of store articles.
- (ii) The Survey Report for disposal will be prepared in SR Form 6. This report shall be signed by the Head of Office or other Gazetted Officer after satisfying himself that all the articles included in the report have been ordered to be disposed off.
- (iii) In order to ensure that the stores declared surplus, obsolete, unserviceable fetch maximum value, it is essential that action to dispose them off is taken expeditiously, proper protection is given till their removal by purchaser and time lag between the declaration and actual disposal is minimised.
- (iv) Reserve price shall be fixed before auction by the committee as prescribed in rule 18, Special care will be taken while fixing reserve price in cases of spare parts rendered surplus and articles having components of metal like brass, copper, lead, zinc, aluminium, etc. The prevailing market rate at the time of fixing the reserve price shall be taken into account.

VII. COMMITTEE'S FOR DISPOSAL/SALE/AUCTION.

Rule 22 : The Committees for disposal shall comprise of –

(1) For articles, other than waste paper :

A. For stores of the value of Rs. 5 lacs and above –

- (i) Head of Department or Senior most Officer nominated by the Head of Department;
- (ii) Head of Office concerned - Member Secretary;
- (iii) F.A./C.A.O./Sr.A.O. of the Department Member;
- (iv) Regional Officer as nominated by the Head of Department – Member.

B. For stores of the value of Rs. 1 lac and above but below Rs. 5 lacs:

- | | |
|--|------------------|
| 1. Dy.H.O.D./Regional Officer as
nominated by the head of Department | Member Secretary |
| 2. Head of Office | Member |
| 3. A.O./A.A.O. of the office of the Head
of Department/Regional Officer | Member |
| 4. Treasury Officer or
Asstt./Sub-Treasury Officer | Member |

C. For stores of the value exceeding Rs. 30,000/- but below Rs. 1 lac:

- | | |
|---|------------------|
| (i) Head of Office/Drawing and
Disbursing Officer. | Member Secretary |
| (ii) A.A.O./Accountant nominated by
Regional Officer or by Head of
Department if there is no Regional
Officer. | Member |
| (iii) Asstt./Sub./Treasury Officer/
Accountant as nominated by T.O.,
where independent sub-treasury is located,
Assistant/Sub-treasury Officer
concerned. | Member |

D. For stores of the Value upto Rs. 30,000/-

- | | |
|--|------------------|
| (i) Head of Office/Drawing and
Disbursing Officer. | Member Secretary |
| (ii) A.A.O./Accountant posted in the
Office of Head of Department/
Regional Officer if the offices are
located at the same place as that of
Head of Office, otherwise posted in the
office of Head of Office. | Member |

(2) For waste paper :

A. For waste paper of value exceeding Rs. 30,000/-

- | | |
|---|------------------|
| (i) Dy.H.O.D./Regional Officer as
nominated by the Head of Department. | Member Secretary |
| (ii) Head of Office concerned | Member |
| (iii) Sr.A.O./A.O./A.A.O. of the
Department. | Member |

B. For the waster paper of value exceeding Rs. 10,000/- and upto Rs. 30,000/-

- | | |
|--|------------------|
| (i) Regional Officer/Head of Office | Member Secretary |
| (ii) A.O./A.A.O./Accountants of their
office. | Member |

(iii) Any Gazetted Officer as nominated by Regional Officer/Head of Office.	Member
C. For the waste paper value upto Rs. 10,000/-	
(i) Head of office/Drawing and Disbursing Officer.	Member Secretary
(ii) Accountants/Jr.Accountants of the office.	Member
(iii) Office Superintendent/Office Assistant	Member

¹[D (i)] Motor Vehicles and Heavy Machinery and equipments : Subject to orders issued by the Government in case of particular department, the motor vehicle of the departments shall be auctioned by the motor Garage Department.

²[(ii) The motor vehicles declared condemned and it is not feasible/economical to bring them to Motor Garage Jaipur, may be auctioned at the District concerned by the Committee constituted as under :-

1. District Collector or his nominee not below the rank of DLO – Chairman
2. Senior most officer of the office concerned not below – Member Secretary
the rank of district level officer.
3. District Treasury Officer – Member
4. Technical Officer - Member

The order of the constitution of the above committee shall be issued by the District Collector concerned under intimation to Motor Garage department.]

(3) Typewriters shall be returned to the Government Central Press, Jaipur for disposal at their end.

Rule 23 : Duties and Powers of the Committees:

- (i) The Committee provided in Rule 22 shall first inspect the articles declared for disposal to ensure that they are in accordance with the list of such articles. They may point out about their serviceability, etc.
- (ii) Procedure, terms and conditions for auction shall be in accordance with the instructions contained in the departmental manual/regulations of the department.
- (iii) A sale account shall be prepared in SR Form 7. The sale account, proceedings of auction and other papers of bids, etc., shall be signed by the members of the Committee.
- (iv) The Committee for disposal shall be the final authority to approve the highest bid offered at the time of auction.
- (v) The Member Secretary will ensure that accounts members or members are invariably present in the meeting in their absence the meeting will not be held.

Rule 24 : Earnest Money : The earnest money which will be taken from the bidders before the start of auction shall be 1% of the value of the stores, minimum – being, Rs. 100/- and maximum Rs. 5,000/-.

Note : The value of stores would mean the valuation of store articles as recorded in the stock registers.

Rule 25 : Publicity for Auction :

- (1) Notice for auction will be displayed in local papers in cases of value of stores exceeding Rs. 20,000/- and up to Rs. 2 lacs and in All India Paper for value of stores and exceeding Rs. 2 lacs. In case where value is Rs. 20,000/- or below it would be sufficient if the local persons, etc., dealing in purchase of such surplus, obsolete/unserviceable, articles (Kavadi) are informed through letters.

1. Renumbered and added vide Circular No. 17/2006 dated 3.10.2006.

For waste papers individuals/firms using waster papers for manufacture of indigenous papers as a cottage industry shall also be informed.

(2) Period of Notices : The periodicity of notice shall be as under :-

Value up to Rs. 20,000/-	7 days
Value exceeding Rs. 20,000/- and up to Rs. 2 lacs.	15 days
Value exceeding Rs. 2 lacs	1 month.

Rule 26 : Action after Sale : The Head of Office or any other Gazetted Officer nominated shall invariably be present when the articles sold are released. His presence is most essential when the release of the articles takes places sometime after the auction or when it involve process of weightment, etc.

Rule 27 : Sales to private persons/local bodies/Government servants, etc. : Sales of any article of stores to private persons of stores other than those which are found to have become obsolete or unserviceable are regulated by special rules and others applicable to particular department. When stock materials are sold to the public or any other department or authority at the value fixed by the Department, supervision charges and storage charges as determined in the Public Works Department shall be added to the value to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the Officer empowered to sanction the sale in the case of surplus stock which in his opinion would otherwise be unsaleable.

INSTRUCTIONS FOR CONDUCTING PHYSICAL VERIFICATION OF STORES AND STOCK IN THE GOVERNMENT DEPARTMENT BY THE ORGANISATION OF THE¹[DIRECTOR, INSPECTION DEPARTMENT], RAJASTHAN, JAIPUR.

(See Rule 12(3) of Part-II)

1. Introduction : As per Rule 12 of Part-II of General Financial and Accounts Rules, Physical verification of all stores shall be made by the department officers at least once in every year under rules prescribed by competent authority. The object of verification of stores in the custody of the departmental Officers and subordinates is to ensure that the materials conform to the description and specifications shown in the ledgers (Ledger cards or Departmental registers) and that actual balances of such stock agree with the balances appearing in the books and that excesses and shortage if any, noticed on such verification are properly investigated and accounted for.
2. Object of the Organisation set up in the office of the ¹[Director, Inspection Department] : An organisation of the physical verification of departmental stores and stock has been set up in the office of the ¹[Director, Inspection Department], Rajasthan, to further ensure that –
 - (i) Physical verification of departmental stores and stocks is properly and regularly made by the Head of Departments/Officers as prescribed in rules;
 - (ii) That the certificate of verification of stores with its results is recorded on the list, inventory or account as the case may be, where such verification is carried out by the departmental officers as required under Rule 12 of Stores Rules;
 - (iii) That stores and stock accounts are rendered properly and timely to the Accountant General, Rajasthan or to any competent authority prescribed in the rules;
 - (iv) That the stock balances and account, etc., are correct by further test verification of stores;
 - (v) That stores held by departmental officers are not in excess of their requirements and ceilings have been prescribed under orders of competent authority for each kind of stores;
 - (vi) That proper value accounts have been maintained and the rates fixed for the items of stores are neither low nor in excess of the market rate.

Note : Setting up of this organisation does not absolve the Departmental Officers of the responsibility of conducting physical verification of stores as required under Rule 12 of General Financial and Account Rules and maintenance of Stores Accounts, etc.

3. Frequency of Verification : This organisation will conduct test verification of the stores of Government Departments once a year or at intervals to be fixed by the Director. Ordinarily atleast one week advance intimation will be conveyed to the Head of Departments/Offices, whose stores are to be verified. The Director may however, order for special or surprise verification of stores without giving previous notice to the Departments, if considered desirable and necessary in any case by him.

With a view to facilitate the test-check of stores, the Government Departments have been grouped in the following three categories and the verification will be conducted by this organisation to the extent noted against each –

.....

1.Substituted vide Circular No.12/2005 dated 28.5.2005.

- (i) Civil Department : Verification will be conducted on a test check basis only. The percentage of items to be verified will be not less than 10%.
- (ii) Public Works Departments (P.W.D. B&R), Irrigation and P.H.E.D., etc. : Verification will be conducted on a test check basis. In case of special stores Depots or Divisions with a large concentration, the percentage of items to be verified will not be less than 10%

Note : The Executive Engineer will lend the services of Engineering staff to assist the verification parties for checking the stores in their divisions.

- (iii) Commercial Department - cent per cent verification will be conducted.

4. Supervision and Control : The Head of the Department for this organisation is the ¹[Director, Inspection Department], Rajasthan. Under his supervision and control the Dy.Director (Inspection) assisted by the Assistant Accounts Officers will function as immediate Officer-in-charge of the organisation.

The Director will from time to time issue necessary instructions, lay down rules of procedure, duties of the Officers, Accountants and other staff, programme, of the checking parties, frequency of verification, manner of report and other ancillary matters.

The Report of verification shall be drawn up by the Accountant or any other person incharge of the party conducting the verification. This report shall be vetted and approved by the Officer-in-charge of the party. The Report shall be sent to the Government, Head of Department/Office, as the case may be, under the signatures of the Director.

Although every care shall be exercised by the Accountant Incharge party to see that facts mentioned in the Report are undisputed and correct but to ensure further accuracy the Draft Report shall be shown to the Head of Department/Office concerned (if such an officer is at the Headquarters on the day the verification has been completed) and his signatures obtained as token of correctness of facts mentioned in the Report. If and when any officer incharge of the party happen to visit, he shall discuss the Report with the Head of Department/Office instead of the Accountant Incharge party.

Visiting officers of the Director's office shall be required to –

- (i) Conduct actual verification of atleast 5% of the stores themselves.
- (ii) Examine and scrutinise in detail the system and prescribed procedure of stores accounts and say whether there is any scope for improvements and amendments.
- (iii) That the prescribed procedure is being duly observed.

5. Duties of the Inspecting Assistant Accodunts Officer/Inspecting Accountant and his party;

- (i) The routine verification of Stocks comprise of –
 - (a) Stores in the custody of stores department.
 - (b) Imprest or surplus material in Suspense Stock in custody of subordinate.
 - (c) Charged off Materials in Workshops and other Charged off material elsewhere generally as far as they are susceptible of check.
 - (d) Tools and plants in the custody of subordinate and officers of the departments.

.....
1.Substituted vide Circular No.12/2005 dated 28.5.2005.

(e) Consumable Stores.

- (ii) Surprise verification of stocks, wherever desired by the ¹[Director, Inspection Department], Rajasthan.
- (iii) Inspection of the Receipts and Issue.
- (iv) Test check of the stock accounts and ledgers or inventories as the case may be.
- (v) Watching of the compliance of the objections raised in the previous inspection reports issued by the office of the ¹[Director, Inspection Department], Rajasthan.
- (vi) Examining the position of outstanding objections pertaining to the Inspection Reports issued by the Office of the Accountant General, Rajasthan, as well as the rendering of the proper and timely stores and stock accounts to Accountant General, Rajasthan, and other competent authorities.

6. General instructions for the guidance of the Inspecting A.A.O. & Inspecting Accountants regarding verification:

- (i) **Presence of Store Keeper** : Stores shall be verified in the presence of the Store Keeper or Officer-in-charge of the stores.
- (ii) Physical verification shall be conducted either in one or all the following methods as the items of stores warrant:-
 - (a) By count.
 - (b) By measurement.
 - (c) By weights.In verifying the articles of stores in which shortage occurs due to evaporation, shrinkage, etc., of the articles, an allowance for shortage be given in accordance to the norms prescribed by the Government with regard to each type of stores articles.
- (iii) **Correction of scales, etc.:-** Scales shall be carefully adjusted at least once during each day before weighing of any article.
- (iv) **Personal count, etc., by Inspecting Assistant Accounts Officer/Inspecting Accountant/Auditor** : The Inspecting Assistant Accounts Officer/Inspecting Accountant/Auditor shall personally count, weight or measure all items of stores he proposes to verify with the assistance of departmental class-IV Government servants, where necessary. All details of verification, i.e. count, weight or measurement, shall be recorded in the stock verification sheet and it shall be seen that no stock of the items under verification is lying in any other part of the godown or obscure corner. In case of Commercial Department where 100% checking is to be done, the Inspecting Assistant Accounts Officer/Inspecting Accountant will not only be responsible for verifying what is shown to him but will also be responsible for seeing that nothing is left unverified.
- (v) **Material under issue or receipts** : Inspecting Assistant Accounts Officer/Inspecting Accountant shall also examine material under issue and receipt. If the items under verification happen to be genuine, he will see that covering issue vouchers for material taken out for issues have been duly posted in the stores ledgers, if not, the quantities in the issue racks shall be added to the stocks figures or alternatively the receipt orders shall be initialled in token of their having been checked. If any articles are found lying without any covering issue voucher, they shall invariably be brought on books, except under exceptional circumstances, which shall be recorded in the Inspection Report.

.....

1.Substituted vide Circular No.12/2005 dated 28.5.2005.

- (vi) **Weightment Vs.Count** : The Inspecting Assistant Accounts Officer/Inspecting Accountant shall not waste time in counting large quantities of small articles when a fair result can be obtained in a short time by weight or measurement. In such cases 5% or 100 of the articles, whichever is less, shall be counted and weighed and the weight of the whole stock then taken and reduced to a count by weight of the sample count.

The method adopted in ascertaining the average and actual weightment or measurement taken in each case shall be carefully recorded in details in the remarks column of the stock certification sheet to be enclosed with the inspection Report.

- (vii) **Measurement Vs. Weighments** : Measurements or average weighments to arrive at the total approximate weight of stock of an article shall be resorted to only if there are heavy balances in hand. To arrive at average weightment, at least 2% in the case of iron and 10% in the case of other material or stores, shall be weighed and such stocks shall then be measured by length, area or cubic contents. The measurement of the entire stock shall then be taken and then reduced to weight by the help of the data furnished by the sample quantity measured and weighed. If the weight thus arrived at is approximately the same as entered in book balance, the later shall be accepted as correct. If however a large difference is disclosed thereby, all figures for measurement and weighments shall be carefully rechecked and an additional 2% (as the case may be) weighed and measured.
- (viii) **Valuable articles** : In case of valuable articles the whole stock shall always be weighed regardless of what the balances may be.
- (ix) (a) **Verification of fluids** : Unopened receptacles with original seal, etc., intact may be taken as containing the quantity of the fluid stated in the receptacles.
- (b) **Unpacked goods** : In the case of articles received in cases, if the cases are intact, the weight or number of given in the advice of despatch may be accepted as correct.
- (x) **Items of stores issued in weight against requisitions for number** : In the case of articles which are indented for in numbers but, the prescribed unit for which being weights, issues are made by weight, inspecting Assistant Accounts Officer/Inspecting Accountants shall, with a view to preventing or detecting fraudulent practices of overcharges in weight, shall carry out test check, at the time of verification of stocks of such items, the weights shown on issue notes as equivalent to the number issued. A report of the results of this test check shall be submitted to the Accounts Officer (Inspection).
- (xi) Physical verification shall also be done of the empty containers namely packing cases, drums of various sizes, metal containers and other costly packing material with suggestions for their disposal.
- (xii) While carrying out the physical verification of the stores the Inspecting Assistant Accounts Officer/Inspecting Accountant shall keep in view the following points contained in the physical verification report of the Departmental Officer :-
- (a) articles of consumable nature which are in stock for over a year and suggestions for its disposal;

- (b) Stock in hand in excess of the requirement of the department for a year, and if so, the details of such items specified by him;
- (c) unserviceable, obsolete or surplus articles in stores for which survey reports are to be prepared and sanction for writing off the value has to be obtained;
- (d) remarks made regarding any deficiencies, undue depreciation of stores and stock articles which are to be exhibited in the survey report.

It shall be ensured by the Inspecting Assistant Accounts Officer/Inspecting Accountant that accounts of all the stores and stock are maintained in the form prescribed in General Financial & Account Rules or departmental Manual.

- (xiii) The accounts of tools and plants issued for use by subordinates of the department or temporarily lent to contractors as well as those articles lent to local bodies and others with the sanction of the competent authority, shall be specially reviewed and checked and it will be seen that the articles are returned without unnecessary delay and in good condition.
- (xiv) **Incomplete count or weighments** : If it is not possible to finish the count or weighment of an item during the day, the stock of such counted or weighed portion of the material shall be kept quite separate from the undealt within the godown.
- (xv) **Immediate investigation of large discrepancies** : Any large discrepancies found as a result of stock verification between the stock ledgers or other records and actual count balance shall be investigated on the spot and a detailed report submitted thereon to the Accounts Officer (Inspection).
- (xvi) **Erroneous classification, unauthorised stocks and surplus stores** : Any wrong classification of stores, or stores, or unauthorised stocks of stores held by any officer or subordinate, or any items of stores which is surplus to requirements or about which it has been reported as such by the Department shall be noted and included in the report of verification to be submitted by the Inspecting Assistant Accounts Officer & Inspecting Accountant.
- (xvii) **Arrangements for custody and protection of Stores** : The Inspecting A.A.O./ Inspecting Accountant shall particularly examine and report if proper arrangements exists for the safe custody and proper storage of materials against unnecessary deterioration from whether or any cause. With this object they shall examine the existing arrangements to see :-
 - (a) that the Godown floors are pucca or cemented;
 - (b) that racks or other suitable arrangements are provided for storing petty and consumable stores;
 - (c) that items of common domestic use are always kept under lock and key e.g. soap, matches, towels, dusters, etc.
 - (d) that in case of material stocks outside the godowns, enclosures have been provided or chowkidars appointed to watch the same;
 - (e) that proper arrangements exist for locking the godowns and keeping the godowns and keeping the keys in safe custody;
 - (f) that adequate arrangements exist for fire protection i.e. fire extinguishers are kept handy and at easily accessible spots and that fire buckets are always full of water and/or sand where inflammable articles are stocked.

- (g) that inflammable stores are never stocked near combustible items;
 - (h) that statutory regulations for storing explosive are observed; and
 - (i) that, in order to avoid deterioration of stock, issues are not made from fresh receipts, as a matter of course but that articles first received are issued first and to ensure this, fresh receipts are not dumped on existing stock but are so arranged that their turn for issue will come only when the existing stocks are exhausted.
- (xviii) **Survey of stores for unaccounted stores:** In order to ensure that any stocks not on the books are not overlooked, a survey of stores shall be made to see that all material lying about stacked , or unstacked is properly accounted for in the books. If there is any article in stores for which no ledgers exist, it shall be examined how the article in question came into stores and adequate steps taken to promptly account for such articles in the books of the department.
- (xix) **Examination of arrangements for receipts and issues:**The procedure in force in the stores regarding the receipts, issue and account of store shall be examined with a view to ascertain if the orders in force from time to time with regard to issue these matters are strictly observed.
- (xx) **Description, nomenclature, etc., of article:** It shall be seen that the articles verified agree with the description under which they stand in the ledgers and that the nomenclatures, classification and units of measurement/weight are in accordance with the published price list. If any doubt arises as to the correctness of the classification specification shall be obtained for comparison.
- (xxi) **Reclassification:** If materials that are being verified, are borne on the books as new or second hand but are found to be actually otherwise, the entire quantity shall be shown in the stock verification sheets as described in the numerical ledgers with suitable remarks as to the condition of the stores. In no case shall the Inspecting Assistant Accounts Officer/ Inspecting Accountant either himself transfer or ask the Storekeeper to transfer any material to the Register of unserviceable articles. Necessary suggestion for affixing a distinguishing mark, second hand/used articles shall be made in the inspection report to safeguard against the replacement of new articles with that of the second hand or used.
- (xxii) **Exemptions from verification :**
- (a) material liable to damage: Such items as are likely to be damaged during verification shall be exempted from stock verification. The Executive officer in whose custody this material remains will be held responsible for the correct ground balances of the material. A certificate shall be obtained by the Inspecting Assistant Accounts Officer/Inspecting Accountant from the officer in custody of the stores that the ground balance agree with the book balance.
 - (b) Verification of such articles may be avoided where the cost in handling them is uneconomical. A certificate as provided in the above case should be obtained from the custodian of the article.
- Note:** Though it is no ordinarily the duty of the store/stock verification party to verify the articles liable to damage or which are uneconomical, but they may use their discretion and take up full and complete verification if they suspect an irregularity in any case.

- (xxiii) **Issue of Objection Memos:** The Inspecting Assistant Account Officer/ Inspecting Accountant shall issue the objection memos in case where misappropriation is noticed or some serious irregularity for which any commitment or clarification of the departmental Officer- in – charge of the store or stock is considered necessary on loose objection memo for reply, the acknowledgement of the same being obtained in the office copy of the memo. The objection memos shall be issued as soon as the irregularities or items considered objectionable come to notice. These shall under no circumstances be accumulated and issued in one lot. Such Duly replied objection memos shall be enclosed with the Inspection Report. In case a reply is not furnished by the office inspected within the scheduled closure of the inspection the fact shall be mentioned in the inspection report.

7. Stock Verification Sheet:

(a)The Inspecting Assistant Accounts Officer/ Inspecting Accountant shall daily prepare in triplicate (by carbon process) stock verification sheets for all items of stores, the verification of which has been completed that day, in case where a certain percentage of items are required to be verified under these rules but in cases where cent per cent items are verified, he shall prepare the verification sheet for those items only, in which the excesses or shortages are noticed by him.

(b)Stock sheets for stores verification shall be serially numbered. If two or more stock verifiers are employed in verifying the same store at the same time, each of them shall have his own series of numbers.

(c)The following general instructions regarding preparation of stock verification sheet shall be carefully observed:-

(i)Separate pages shall be used for different categories and qualities of stores:

(ii)Brief remarks, such as "Average Weighment", "Average Measurement" shall be given in the Remarks columns against all items that have not been verified in detail;

(iii)Each stock verification sheet shall be signed by the inspecting Assistant Accounts Officer/Inspecting Accountant and by the Store-keeper incharge of the Stores verified. A certificate to the effect that all stores pertaining to that class have been truly and correctly presented for verification and duly verified shall also be obtained from the store-keeper on each stock verification sheet.

(d)One copy of the verification sheet shall be handed over to the Store Incharge and a receipt obtained. Remaining two copies shall be attached with the inspection report.

8. Scrutiny of Stock Ledgers: While posting the results of verification in the stock ledgers, the Inspecting Assistant Accounts Officer/Inspecting Accountant shall apply a test check to see –

(a)That the ledgers are maintained in proper order;

(b)That there are no unattested corrections or overwritten figures in the ledgers;

(c)That if there is any material in stock for which no transactions appears in the ledgers for more than one year, all such items shall be specially brought to the notice of the Head of Department.

(d)That there are no heavy difference in stock between the balance brought out in the ledgers and as found by actual verification;

(e)That balances have been correctly drawn in the register.

(f)That the balance have been correctly carried over or brought forward.

9. **Posting of verification results in stock register:** After the actual stock figures of an item of stores have been ascertained, and the discrepancies have been accepted by the storekeeper, the result of verification shall be posted in the store ledgers as follows:-
- (a) If there is no difference, the remarks "stock verified correct" will be written in ink on the stock ledger under the date of verification and initialed by the inspecting Assistant Accounts Officer/Inspecting Accountant;
- (b) If the difference be an excess, i.e. the actual stock figures are greater than the book balance the difference will be struck on the book in ink and posted in the receipt column of the stock ledger "Excess is stock". The date of posting will first be recorded in column for "date" the excesses in the Stock will be written in the column for "particulars". The differences will be recorded in the "receipt" column, and the balance then struck by adding the excess to the book balance. The entry shall be initialed by the Inspecting Assistant Accounts Officer/Inspecting Accountant;
- (c) Regarding shortage, a note in ink shall be recorded in the remarks column of the stock verification sheet, ledger, inventory or account as the case may be.
10. **Register of serious irregularities:** For the sake of reporting serious matters to the Finance Department of the Government, persuing the Heads of Departments in regularising such irregularities promptly and preparation of the memorandum of results of the test check, a register of serious irregularities in the form SR No. 8 prescribed shall be maintained in the inspection section.
11. **Audit Committees:** The Government may form audit committees to monitor disposal of objections specially those involving serious irregularities. The Committee may comprise of Dy. Secretary at Government level. Financial Adviser/Chief Accounts Officer/Senior Accounts Officer, Head of Office of the Department and Dy. Director (Inspection) or ¹[Director, Inspection Department].

.....
1. Substituted vide Circular No.12/2005 dated 28.5.2005.

**LIST OF ARTICLES BEING COMMONLY USED IN THE DEPARTMENTS GIVING
THE MINIMUM PERIOD OF THEIR SERVICEABILITY**

PART-I

S. No.	Name of article	Minimum period of service-ability (in years)	S. No.	Name of article	Minimum period of service-ability (in years)
1.	पलंग लोहे के	15	26.	बरसाती	5
2.	टी ट्रे आयरन	8	27.	फ्लीट पम्प	2
3.	एश ट्रे टिन	5	28.	मुद्दा	1
4.	घाट स्टेण्ड लोहे का	5	29.	लेदर बैग	3
5.	साइन बोर्ड	10	30.	चिकें	5
6.	नोटिस बोर्ड	10	31.	प्लास्टिक बाल्टी	4
7.	डॉरमेट (लोहे की)	10	32.	प्लास्टिक का मग	2
8.	अंगीठी	5	33.	थर्मस फ्लास्क	5
9.	तसला लोहे का	10	34.	टी सैट	2
10.	घड़ा लोहे का	15	35.	गिलास शीशे के	5 माह
11.	खुरपा, फावड़ा, कुल्हाड़ी आदि	5	36.	जग शीशे के	1 वर्ष
12.	सुराही स्टेण्ड लोहे का	5	37.	फोटोग्राफ	10
13.	ताले (बड़े)	10	38.	तस्वीरें	10
14.	ताले (छोटे)	3	39.	टेबिल ग्लास	5
15.	लालटेन	5	40.	स्टेनलैस स्टील के गिलास	10
16.	वाटर कूलर/एयर कूलर	10	41.	स्टेनलैस स्टील के जग	10
17.	साइकिल	5	42.	पीतल-तांबे का रामसागर	10
18.	दीवार घड़ी	20	43.	पीतल-तांबे का लोटा	10
19.	टेबल घड़ी (टाईम पीस)	10	44.	पीतल-तांबे का घड़ा	10
20.	पेट्रोमेक्स	10	45.	पीतल-तांबे का भगोना	10
21.	टॉर्च	5	46.	पीतल-तांबे का गिलास, थाली, कटोरी, चम्मच आदि	10
22.	इमरजेन्सी ऑटोमेटिक लाइट	5			
23.	एम्पलीफायर, ग्रामोफोन, लाउडस्पीकर	15	47.	पीतल-तांबे की बाल्टी	10
24.	रेडियो, ट्रांजिस्टर	10	48.	पीतल-तांबे का स्टोव	15
25.	छाता	5	49.	पीतल-तांबे का तराजू	15

S. No.	Name of article	Minimum period of service-ability (in years)	S. No.	Name of article	Minimum period of service-ability (in years)
50.	पीतल-तांबे का कप	15	¹ 74.	मेट्रेसेज (फोम)	15
51.	पीतल-तांबे का चरास	15	75.	जाजम	10
52.	एल्युमिनियम मग	6	76.	मेजपोश गरम ब्लेजर	8
53.	सनमाइका ट्रे	5	77.	मेज, रेक, आलमारी आदि(लकड़ी)	15
54.	बिजली के हीटर	5	78.	कुर्सी, स्टूल, बैन्च आदि	15
55.	बिजली के स्टेबलाइजर	10	79.	पेपर रैक/बुक रैक आदि	15
56.	बिजली की घंटी	2	80.	पलंग लकड़ी का	15
57.	बिजली की ट्यूब लाइट	3	81.	सोफा सेट	20
58.	दरी	15	82.	लकड़ी की सन्दूक	10
59.	जूट कारपेट	5	83.	लकड़ी के पार्टिशन	15
60.	निवार	8	84.	पेपर टी-ट्रे (लकड़ी)	8
¹ 61.	तकिये	5	85.	टेलीफोन कैरियर बॉक्स	10
¹ 62.	गद्दे	5	86.	लेटर बॉक्स	10
63.	कुर्सी / मुद्दे की गद्दियां	5	87.	पायदान लकड़ी का	5
64.	पर्दे	5	88.	सुराही स्टेण्ड लकड़ी का	2
65.	मेजपोश सूती	3	89.	नेम प्लेट	5
¹ 66.	कम्बल	10	90.	वुडन बाथ बोर्ड	4
¹ 67.	बैड शीट्स	2	91.	वेस्ट पेपर बास्केट लकड़ी	10
68.	डोर मेट जूट	2	92.	डेस्क	10
¹ 69.	तोलिये	6 माह	93.	इजी चेयर्स लकड़ी	10
70.	राष्ट्रीय ध्वज	5 वर्ष	94.	भगोना एल्युमिनियम	6
71.	गलीचा	15 वर्ष	95.	प्लेट एल्युमिनियम	6
¹ 72.	तकिये के कवर्स	1	96.	लोटा	6 वर्ष
¹ 73.	मेट्रेसेज (साधारण)	10	97.	ब्रीफकेस	6 वर्ष

²[Note : (a) Articles to be destroyed without the permission of any committee:

"Any article used in Treatment/Management of AIDS patient is to be destroyed immediately as soon as the patient leaves the Hospital."

(b) Articles to be destroyed with the permission of the committee at the local level :

"Articles like linen, Mattresses, Bed-sheets, Towels, Pillow and Pillow covers having permanent stains of blood and pus and can not be removed on repeated washing or get torn, could be condemned, if the committee thinks that the articles can spread infection to other patients (cross infection) in the Hospitals."]

1. क्रम संख्या 61, 62, 66, 67, 69, 72, 73, एवं 74 पर अंकित वस्तुओं की अस्पतालों, प्राथमिक स्वास्थ्य केन्द्रों एवं सामुदायिक स्वास्थ्य केन्द्रों में उपयोग हेतु सीमा क्रमशः 2 वर्ष, 3 वर्ष, 6 वर्ष, 6 माह, 3 माह, 6 माह, 5 वर्ष एवं 7 वर्ष होगी । देखें परिपत्र संख्या 14/99 दिनांक 11.5.1999.

2. परिपत्र संख्या 14/99 दिनांक 11.5.1999 द्वारा जोड़ा गया ।

¹[MINIMUM SERVICEABILITY PERIOD OF MOTOR VEHICLES :

PART-II

S.No.	Type of Vehicles	Minimum Kilometers of use	Minimum years of use
1.	Motor Cycles and three-wheelers	1.20 lacs	7
2.	Light Motor Vehicles	2.00 lacs	8
3.	Medium Motor Vehicles	3.00 lacs	10
4.	Heavy Motor Vehicles	4.00 lacs	10
5.	Tractors and Bulldozers	20,000 Housrs in operation	10

1. Substituted vide Circular No.22/95 dated 20.7.1995.

STORES PURCHASE RULES

STORE PURCHASES

SECTION : I

Preamble : The policy of Government is to make purchases of stores for the public service in such a way as to encourage the development of indigenous production of stores to the utmost possible extent and to make the country self sufficient in the matter of its own requirements. The following rules applicable to the purchase of stores for the requirements of the Government are prescribed in accordance with this policy.

In order to give effect to the above policy, preference in making purchases will be given in the following order :-

Firstly- to articles which are produced in India in the form of raw materials or are manufactured in India from raw-materials produced in India, provided that the quality is sufficiently good for the purpose.

Secondly- to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose.

Thirdly- to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality.

Fourthly- to articles manufactured abroad which need to be specially imported (preference to be given to offers received for supply through India based establishments).

The rules express a definite preference for articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India and also for articles wholly or partially manufactured in India from imported materials. Further, the articles manufactured by cottage and small scale industries are to be given preference over other indigenous stores. These rules also extend a preference (but not in price) to articles of foreign manufacture stocked in India over those which have to be specially imported.

Rule 28: (1) Standards of financial Propriety for Procurement : The responsibility and accountability of every officer delegated with financial powers to procure any item or service on Government account is total and indivisible. Government, expects that the authority concerned will have the public interest uppermost in its mind while making a procurement decision. This responsibility is not discharged merely by the selection of the cheapest offer but must conform to the following yardsticks of financial propriety :-

- (i) Whether the offers have been invited in accordance with the Governing rules and after following a fair and reasonable procedure in the prevailing circumstances;
- (ii) Whether the authority is satisfied that the selected offer will adequately meet the requirements for which it is being procured;
- (iii) Whether the price of offer is reasonable in comparison to the prevailing market rates and consistent with the quality required; and
- (iv) Above all, whether the offer being accepted is the most appropriate one taking all relevant factors into account and in keeping with the standards of financial propriety as provided in rule 10 of Part I of these rules.

- (2) Wherever called for, the concerned authority must place on record in precise terms, the consideration which weighed with it while taking the procurement decision.
- Rule 29: Save as provided in rule 32, all articles required for the public service, shall be purchased in India on the condition that delivery and payment shall be made in rupees in Rajasthan except for those offices of the Government sanctioned outside Rajasthan, where the delivery may be required at those stations.
- ⁴[Rule 29A. **Definition of e-tendering** : Electronic tendering is the use of information & communication technology (especially the Internet) in conducting their procurement of goods/works/services with suppliers and contractors for the complete tendering process including advertising, issuance of bidding documents, receipt of bids, bid opening, clarification and modification, financial evaluation of bids, notification and award of contract.
- Note:** For the clarification of doubts, pre-qualification, pre-bid conference, technical evaluation and negotiation, if required and permitted under these rules will be conducted manually.
- Rule 29B. **Definition of e-procurement** : e-procurement is e-tendering plus all or any of the following :
- (i) Expression of Interest (EOI) (ii) Request for Quotation (iii) Contracting (iv) Inspection (v) Inventory (vi) Payments.]
- Rule ³[30(1)] Purchases without tender: Ordinarily all the purchases, shall be made through tender, except in the cases mentioned in Annexure "A" to this Chapter in the manner specified therein.
- ³[(2) Rates for Letter Press and Offset Printing shall be as per Annexure "B" and "C" respectively.]
- Rule 31: (1) Purchases of items of special or unusual character and from abroad: All articles not obtainable in India or any other articles of special or unusual character which have to be purchased for the public service may, when suitable and economical purchases cannot be made in accordance with these rules, shall be obtained without reference to these rules after placing on record reasons for not effecting the purchases in accordance with these rules and subject to the condition that the expenditure involved has received the sanction of the competent authority and specific budget provision exists, necessary foreign exchange made available and the stores ordered are not available either from indigenous sources or from stockiest of imported stores in India.
- (2) Items of furniture shall ordinarily be purchased through tenders as provided in these rules on the basis of detailed specifications. Purchases or work may also be got done on the basis of samples or design through Purchase Committees, hereinafter mentioned after carrying out negotiations.
- ¹[Rule 32: **Purchase of computers & accessories** : All Government Departments will ascertain the requirement of computer and related accessories by seeking guidance from Director, Computer Department of file.]
- ²[Rule 32(A) : Normally the work relating to IT and e-governance of Government departments shall be carried out after inviting open tenders, however, on specific recommendation of the Project Approval Committee or Empowered Committee constituted by the Administrative Reforms (Gr.3) Department vide their Order no. F.6(57)AR/Gr.3/2004 (2) and F6(57)AR/Gr.3/2004 (1) dated 30.10.2004 the work may be got done through RAJCOMP on single tender as per the following procedure :
- (1) The reasons shall be recorded by the Project Approval Committee or Empowered committee for getting the work done from RAJCOMP;
- (2) The following tasks can be assigned to RAJCOMP :
- Conducting requirements & systems study
 - Software development
 - Execution of turn key projects involving systems study, software development, data entry, training to employees, procurement of computer hardware and software
 - Providing consultancy (3) The work relating to computer hardware procurement shall not be assigned to RAJCOMP unless it is a part of a project for which work is assigned on turnkey basis.

1.Substituted vide Circular No.29/96 dated 17.9.1996.

2. Added vide Circular No. 23/2004 dated 2.11.2004.

3. Added vide Circular No. 2/2006 dated 15.4.2006 and existing Rule 30 renumbered as Rule 30(1)

4. Added Rule 29A and 29B vide Circular No. 2/2007 dated 10.1.2007.

- (4) The Committee shall specify the configuration, estimated cost and the period of completion of the IT work and e-governance project to be undertaken through the RAJCOMP. The manner and the amount of advance if required to be given, shall also be decided by the committee keeping in the view the "phasing of expenditure" which shall not exceed 90% of the estimated cost of the work".
- (5) The committee shall also decide the period of warranty / guarantee to be given by the RAJCOMP for the different items of the work/project.
- (6) The RAJCOMP will submit the final claim alongwith the bills of each and every item of the work as per tender to DOIT. The authorised officer of DOIT shall record a certificate of satisfactory completion of the work as per specification after due verification and send the bills to the Department for making final payment.
- (7) Projects executed by RAJCOMP for the Government Departments will be subject to audit by Accountant General.]

¹[Rule 33 : In all cases of urgent needs where there is likely to be delay in getting supplies of DGS&D rate contract items through operation of such rate contracts, the same items could be purchased from the open market as long as price to be paid for such items does not exceed those stipulated in the rate contract. Such purchase should not exceed Rs.20,000/- at a time and Rs.One lac in a year and are to be exercised in accordance with the powers delegated to the authority under the GF&AR Part-III.]

Rule 34 : ²[xxxxxxx]

¹[Rule 35 : **Purchase from D.G.S.&D.** :Articles which are not manufactured in Rajasthan shall preferably be purchased through the agency of DGS&D by the Direct Demanding offices. In such cases where rate contract is both with a manufacturer situated outside Rajathan and a manufacturer within Rajasthan, preference shall be given to the units located in Rajathan provided that the specifications are as per requirements of the purchasing department.]

Rule 36: **Purchase of Machinery** : Important Plant, Machinery and Iron and Steel work shall be obtained as far as possible from the firms registered as approved suppliers by the DGS&D. **Note:** The intention is to ensure that Plant, Machinery and other engineering equipments shall be obtained from firms which possess workshops and appliances capable of turning out work of desired standard.

Rule 37: Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

1. Substituted vide Circular No.3/2007 dated 15.1.2007.

2. Deleted vide Circular No. 3/2007 dated 15.1.2007 –

[Purchase of Centralised Items : Purchases of all items which are on the centralised list of the C.S.P.O. shall be made only from the firms which are on the rate contract with them. List of items will be notified by the CSPO from time to time. In case there is no rate contract for a particular item during a particular period and the purchases is considered essential, purchases shall be made only after obtaining N.A.C. from C.S.P.O. for the minimum quantity required to meet urgent demand.]

PURCHASES WITHOUT TENDER**(See Rule 30)**(i) ¹[xxxxxxxxxxxxx]

(ii) Items on Rate Contract with Director General, Supplies & Disposals (D.G.S.& D.) of Government of India.

¹[xxxxxxxxxxxxx](iv) **RAJASTHAN SMALL INDUSTRIES CORPORATION LTD :**

(a) Brass Ware : The value of purchases shall not exceed
Rs.5,000/- in one transaction and Rs.25,000/-
in a year.

1. Deleted vide Circular No.3/2007 dated 15.1.2007 –

(i) Items on rate contracts with Central Stores Purchase Organisation (C.S.P.O.), Finance Department.

RAJASTHAN STATE AGRO-INDUSTRIES CORPORATION

- (iii) (a) Tractors, Water tankers, Tractors Trolleys, All types of hand pumps and spares, Wheel Barrows, Night soil Tankers, Trees Guards, Dust Bins, Agricultural implements/ Equipments/Hand tools, Fencing Poles, Seed Storage Bins, Solar Cookers, Solar Water Heaters, Wind Mills, Biogas Drums with Guides, Tower Members, Tractor Components, Sheet Boxes and Trunks, Steel crates, Hand Pump Tools, Fabrication of Cabin, Water Tankers and mounting thereof on truck chassis, Load bodies of any type, Crop harvesting reapers, Bio-Fertiliser Culture, Automatic seed-cum-fertilizer drills, Sprinkler system, Container, Improved chullas, Diesel Pump Sets;
- (b) Trucks/Bus Chassis/Light Commercial Vehicles, Motor Cycles, provided the Corporation is authorised dealer of the manufacturer of these vehicles on D.G.S.& D. rates;
- (c) Various grades of composts;
- (d) Tyres, Tubes and Motor Batteries - at prices at part with those charged by the State Motor Garage at places where the State Motor Garage does not have its outlets. In case when it has outlet purchase shall be made on the basis of Non-Availability Certificate; and
- (e) P.P.Equipments, Pesticides, Weedicides, Fungicides, Fumigants, Rodenticides.

Note : 1. Item at (e) above may be purchased by Agriculture Department and Directorate of Horticulture and Director, Watershed Development & Soil Conservation from RAJFED and RSAIC

2. The rate shall be charged as certified by the Financial Adviser/Chief Accounts Officer of the Corporation either on the bills or in the price list issued by the Corporation, on the basis of formula prescribed by the Government.]

- (b) Hand printed or hand woven furnishing fabrics, Napkins, curtains, tapastrie.
- (c) All articles required to be presented to V.I.Ps.
- ¹[(i) 1.Mosaic cement Tiles.
2.R.C.C.Cement Pipes.
3.P.V.C.Wires and Cables.
4.Room Coolers (Desert type)
5. ²[deleted]

The rate will be decided by a committee after calling quotations from SSI Units and adding service charges @ 3% (Three per cent).

⁸[**Note** - Industries Department, Government Secretariate shall constitute Committee to approve the rates.]

³[deleted].

⁷[deleted].

- (d) Polythene bags, tents, tarpaulins and barbed wire.

Rates will be as decided by the committee formed by the Government in the manner prescribed.

- ⁴[(e) Iron & Steel

Provided the rates charged by the Rajasthan Small Industries Corporation are not more than the SAIL STOCK YARD prices.]

- ⁵[(f) Steel Furniture

The Rajasthan Small Industries Corporation will supply the quality steel furniture after inviting open tenders from Small Scale Industries with the following conditions :-

(i) Rajasthan Small Industries Corporation will give the specifications which are required by the Departments and which need to be fulfilled by the manufacturer's and will also ensure their supply as per specification and quality.

(ii) A standard recognised inspection agency of Rajasthan Small Industries Corporation shall inspect the quality of goods being supplied by them.]

⁸[**Note** – Industries Department, Government Secretariate shall constitute Committee to approve the rates.]

- (v) Coal

Coal India Limited.

- ⁶[(vi) Fertiliser

RAJFED including its Krya-Vikrya Sahakari Samities and Gram Sahakari Samities (who are the member of RAJFED) and IFFCO, KRIBHCO.]

1. Added vide Circular No.23/ 94 dated 13.5.1994 w.e.f. 8.12.1993.

2. Deleted item "5. C.I.Detachable Joints" vide Circular No.24/94 dated 21.5.1994.

3. The existing Committee dissolved vide Circular No.12/2003 dated 2.9.2003 for - The member of the committee will be as under :-

1.Managing Director RAJSICO

Convenor.

2.Dy.Secretary to Government, Industries(II)Department

Member.

3.Financial Advisor, RAJSICO

Member.

4.Added vide Circular No.36/95 dated 14.11.1995.

5. Added vide Circular No.9/98 dated 5.5.1998.

6.Substituted vide Circular No.13/2000 dated 9.5.2000.

7. Existing Note - "All Government Department will make purchase exclusively from RAJSICO and in case of non-availability purchases shall be made by open tender after containing NAC from RAJSICO" deleted vide Circular No. 10/2002 dated 15.6.2002.

8. Added vide Circular No.12/2003 dated 2.9.2003.

¹ [(vii)]	Pesticides	RAJFED (Rajasthan State Cooperative Marketing Federation) and its Krya Vikrya Sahakari Samities and Gram Sahakari Samities (who are the member of RAJFED) Note :- The Krya Vikrya Sahakari Samities and Gram Sahakari Samities will sell the fertilisers not more than the rates notified by the RAJFED.]
(viii)	Seeds	Rajasthan State Seeds (Corporation and in case of non-availability, from other State Seeds Corporation & its outlets.
(ix)	Liquor	The Ganganagar Sugar Mills Limited.
(x)	Milk, Ghee, Cream and other products.	Rajasthan Dairy Corp. Federation and its shops.
(xi)	Terry-coat ² [or poly-cloth] for Uniform, curtain cloth, Duster, Basta, Bed/table cover, towels, napkins, tapestry.	National Textile Corporation, for uniform cloth only the variety of cloth and rate fixed by CSPO, Rajasthan Handloom Corporation and Rajasthan Bunkar Sangh and Khadi Bhandar (as per rate fixed by the committee constituted of Heads of Departments, Senior most officer of Accounts and a Technical expert within the Department).
⁶ [(xii)]	deleted	
(xiii)	³ [(a)]Clothings, Dari, curtain cloth, cloth, blankets, tapasstry, Duster, Basta, Napkins, table covers, turbans, bed sheets and National Flag. ³ [(b)]Gauge and bandage Blankets, Darri Patties, Equipment packages (Education Department).	Khadi Bhandars. RHDC/ ⁴ [Rajasthan Rajya Bunker Sahakari Sangh Limited]/ Khadi Bhandar/Jails. Note: ⁵ [(i) RHDC and Bunker Sangh will ensure timely supply and quality as per specifications under relevant Rule/Act. (ii) The Department, in advance, will send their expected requirement, date of placing order and delivery schedule to RHDC/Bunker Sangh for production programming. (iii) The rates and specification of the products would be fixed by the Industries Department.]

1. Substituted vide Circular No.13/2000 dated 9.5.2000.

2. Inserted vide Circular No.12/2000 dated 17.4.2000.

3. Existing item (xiii) renumbered as item (xiii)(a) and new item (b) added vide Circular No.12/97 dt. 9.4.1997.

4. Substituted vide Circular No.17/97 dated 30.4.1997 for - "Bunkar Sangh".

5. Existing note (i) , (iv) and (vi) deleted and note No. (ii), (iii) and (v) renumbered as (i), (ii) and (iii) respectively vide Circular No.14/2000 dated 12.5.2000.

6. Deleted vide Circular No.3/2007 dated 15.1.2007 -

[(xii) Salt Government of India Undertaking.]

¹ [(c)	Steel Furniture	<p>The Steel Furniture can be purchased from the Village Industrial Units registered with the Rajasthan Khadi & Village Industries Board ⁵[deleted] upto the limit of Rs.1.00 Lac in a financial year. The limit of Rs.One Lac includes purchases by Head of Department alongwith their subordinate offices.</p> <p>Note :- The Rajasthan Khadi & Village Industries Board will publish a list (every year on 1st April) showing the names of the registered Village Industrial Units and details of specification of steel items manufactured by them with the approved rates.]</p> <p>⁶[Note – Industries Department, Government Secretariate shall constitute Committee to approve the rates.]</p>						
(xiv)(a)	Drugs and Medicines	For item manufacture by R.D.P.L.						
² [(b)	Homeopathy Medicines	At the rates approved by the Director General, Central Government Health Scheme (CGHS).]						
³ [(c)	Ayurvedic medicines which are not prepared by pharmacies of Ayurved Department	At the rates approved by the Director General, Central Government Health Scheme (CGHS). The Ayurved Department shall continue to prepare the medicines which are prepared by their pharmacies.]						
⁴ [(xv)	Edible Oil, Oil cake and Deoiled cake	<p>Tilam Sangh of Rajasthan.</p> <p>(Note : The rate of the Edible oil, Oil cake and Deoiled cake manufactured by Tilam Sangh shall be fixed by a Price Fixation Committee consisting of -</p> <table><tr><td>1. Managing Director</td><td>Convenor</td></tr><tr><td>2. Senior Most Accounts Officer in the Sangh</td><td>Member</td></tr><tr><td>3. Technical Expert of the Sangh</td><td>Member</td></tr></table> <p>All Government Departments/Corporations/Boards shall meet their requirement of Edible oil, Oil cake and Deoiled cake from Tilam Sangh.]</p>	1. Managing Director	Convenor	2. Senior Most Accounts Officer in the Sangh	Member	3. Technical Expert of the Sangh	Member
1. Managing Director	Convenor							
2. Senior Most Accounts Officer in the Sangh	Member							
3. Technical Expert of the Sangh	Member							
(xvi)	Cerels and pulses	RAJFED/Food Corporation of India.						
(xvii)	Petrol, lubricants, furnace oil, LPG, oil	Indian Oil Corporation/Hindustan Petroleum, IBP, Bharat Petroleum.						
(xviii)	Mercury	Minerals and Metal Corporation of India.						
(xix)	Leather Items	Bharat Leather Emporium or its retail shops - upto Rs.5,000/- per annum.						
(xx)	Iron & Steel	Stock yards of Steel Authority of India, Hindustan Steel.						

1. Added new item (c) vide Circular No.17/99 dated 22.6.1999.

2. Existing item (xiv) renumbered as (xiv)(a) and new item (b) added vide Circular No.35/95 dated 14.11.1995.

3. Added vide Circular No.11/98 dated 7.5.1998.

4. Substituted vide Circular No.1/2001 dated 4.1.2001.

5. Deleted vide Circular No. 12/2003 dated 2.9.2003 for - "on the rates approved by the Board"

6. Added vide Circular No.12/2003 dated 2.9.2003.

(xxi)	Furnishing items like table covers, bed cover, sheets, towels napkins, curtain cloth and tapestries.	Authorised shops of Handlooms of Government of India/other Government, upto Rs. 5000/- per annum.
(xxii)	Jute carpets & doormats.	Coir Board of Government of India.
(xxiii)	Drawing, Survey and other Mathematical Instruments.	National Instrument Company Limited, (Survey of India Department, Calcutta).
(xxiv)	(a) Items of Groceries, Controlled commodities and Medicines.	Retail shop Rajasthan State Co-operative consumer Federation (CONFED) & Sahakari Wholesale Upbhokta Bhandars under consumer Federation (CONFED) Uphar, Samaradhi, Super Bazar, New Delhi and other schemes run in the co-operative sector like cooperative societies by workers, Government servants and others.
	(b) Stationery articles (excluding paper of any kind).	Upto Rs.200/- on each occasion with an annual limit of Rs.5,000/-.
	(c) Petty purchases like Phenyl soaps, detergents, brooms, finit, pump, tumblers, battery cells, torch, mugs, buckets, bags, odinol, washing powder, vim for office use only.	Upto Rs.200/- on each occasion with a annual limit of Rs.5,000/-/

Note: 1. The Sahakari Wholesale Upbhokta Bhandars should be authorised wholesaler of articles and/or receive its supplies from the original manufacturers/producers directly and a certificate to this effect shall be recorded on each bill/cash memo.

2. In case of items of groceries, the powers are primarily meant for casual requirements and petty purchases. For bulk and regular purchases, by Jails, Hospitals, etc., purchases of edible oil, Vanaspati, pulses, etc., shall be made as that of wholesalers/manufacturers after carrying out negotiations conforming to the prevailing market rate from time to time.

3. Purchases of medicines shall be restricted to casual requirements only. In case of bulk purchases, purchases shall be made as per provisions of these Rules directly from Government Undertakings, manufacturers, etc.

4. Market Rates for items of similar brands shall be kept in view while making bulk purchases.

(xxv)	The Harvested and converted material of forest namely, fire wood, Char-coal, Timber, Ballies and other wooden articles.	Forest Department (State Trading Scheme)
(xxvi)	¹ [(a)] Articles manufactured e.g., Duster, Patties, Gauge cloth, Basta, Tape, curtain cloth, Niwar cloth, carpet, Duries, etc. ¹ [(b) Desert Coolers	Department of Government (like Jail Department, etc.) Manufactured by Central Jail Jaipur, Jodhpur & Udaipur on rates approved by the Director General Jail, Jaipur.]
(xxvii)	Vaccine/ ² [Frozen Semen], Lymph and antegin	Approved Government Institutions like State Vaccine Institute, Patwadnagar etc.
³ [(xxviii)	xxxxxxx].	

.....
1.Existing number (xxvi) renumbered as (xxvi)(a) and new number (b) inserted vide Circular No.10/2002 dated 15.6.2002.

2. Substituted vide Circular No.25/94 dated 25.5.1994.

3. Deleted vide Circular No.3/2007 dated 15.1.2007 -

[(xxviii) All kinds of Typewriters.

Central Stores Purchase Organisation, Finance Department.]

¹(xxix) File covers, File pads, Envelopes, Greeting Cards, Chalk sticks, Candles, Dusters, Bastas.

From the institutions where these items are made by mentally challenged or disabled children as per the following limits:

Through purchase committee:-

- (i) At the level of H.O.D. : For all item upto Rs. 30,000/- per annum.
- (ii) At the level of Regional officer: For all items upto Rs.5,000/- per annum.
- (iii) At the level of head of office: For all items upto Rs.2,000/- per annum.

Note:-The list of such institutions and items produced by the mentally challenged or disabled children and rates thereof shall be issued by the Commissioner(Disabilities) Ambedkar Bhawan, behind Pant Krishi Bhawan, Bhagwan Das Road, Jaipur-302005 on 1st April every year. The validity of such list shall automatically stand expired on 31st March every year, if not expired earlier.

³[(xxx) xxxxxxxx]

(xxxi) (a) Purchase of animals, birds.

²[(b) Animals and birds feed & fodder.

(xxxii) **Pictures and Paintings.**

(xxxiii) **Books :**

(i) (a) Foreign Books :

(b) Foreign Medical Books/ Journals/
Periodicals.

(ii) Indian Book :

(a) Text Books

Through Purchase Committee.

RAJFED/Rajasthan Co-operative Dairy Federation and through Purchase Committee.

Through Purchase Committee.

At minimum discount of 10% on the price converted as per prescribed rates or at lower rates in Indian Currency.

Condition of discount will not be applicable.

At minimum 6¼% discount. A certificate

1. Deleted existing entry vide Circular No.22/2000 dated 26.8.2000 and again added vide Circular No.8/2003 dated 18.6.2003.

2. Substituted vide Circular No. 40/94 dated 7.11.1994.

3. Deleted vide Circular No.3/2007 dated 15.1.2007 -

[(xxx) Articles manufactured as under :-

- (a) Durries/Patties.
- (b) Galicha.
- (c) Chadar (Bed Sheet).
- (d) Handloom Material.
- (e) Towel (Tolia).
- (f) Sap.
- (g) Envelope.
- (h) Chalk Sticks.
- (i) Rope.
- (j) Wooden/Plastic baskets.
- (k) Niwar.
- (l) Food stuffs, like pickels, Papad, Mangodees, spices.
- (m) Stiching
- (n) Panjiri/Dalia(used in ICDS centres)
- (o) Safe Delivery kits(used in ICDS centres and medical department).
- (p) Polythene bags.
- (q) File covers/Folders.
- (r) Duster.
- (s) School exercise books.

Development of Women and Children in Rural Areas (DWACRA). The rate shall be as per formula prescribed by the Government and as certified by Senior Accounts Officer/Accounts Officer of the project.]

(b) Books other than Text Books.	that books are text books shall be given on the Bill. At minimum 10% discount
(iii) Law Boks/Publication of Government of India and other States	Condition of discount is not applicable.
(iv) Rare Books/Manuscripts/Rare Documents.	Through Purchase Committee of the level of Department/Head of the Department.

Note :- In case more discount than the minimum as mentioned above is available, it should be availed.

(xxxiv) Spare parts of particular make of Motor Vehicles and Mechinery equipments.	From their sole distributors/ manufacturers or original equipments suppliers/authorised dealers upto Rs. 5000/- in each case.
(xxxv) Films/photography material.	Upto Rs. 30000/- from the manufacturers or their authorised dealers.
(xxxvi) Circuit Houses, Guest Houses, Rajasthan House, etc.	
(1)(a) Catering stores like pulses,spices, sugar, salts, atta, wheat, besan, maida, suji, grams, dry fruits, papad, LPG, coal etc.	Purchase shall be made as under :- (a) Shops run by Government department/ Corporation/Co-operatives through their shops.
(b) Oil, Vanaspati.	(b) Fair price shops for controlled commodities.
(c) Dairy products like milk, powder, curd, cheese, butter, ghee, cream.	(c) Manufacturers/Producers/Wholesellers.
(d) Fuel like wood, etc.	(d) Distributors/Sub-distributors at their current price list.
(e) Meat, Fist, eggs, chicken.	(e) Authorised dealers/sub-dealers.
(f) Vegetables	(f) Consumer Stores of State level Co-operative Societies, Delhi, Super Bazar.
(g) Fruits	(g) Established/reputed retailers/dealers.
(h) Bottled and Tin provisions like ketchup, squashes, sharbat, tea, coffee, biscuits, jams, pickels, paper napkins, toilet paper, sauces, cornflakes, etc.	(h) Items at (c) and (e) shall be purchased from Rajasthan Co-operative Dairy Federation Animal Husbandry, fisheries, Sheep & Wool Department, or its shops, Charcoal and fire wood from the Forest Department.

- (i) Breads/Sweet meats.
- (j) All articles of proprietary character.

- (i) Established/reputed retailers/dealers.
- (j) From the manufacturers of their authorised dealers.

- Note :-
1. The proprietary articles are basically such articles which are either not being manufactured by any other manufacturer or for which there is no substitute.
 2. A certificate in support of above shall be obtained from the manufacturer himself. This certificate shall also be supported by a certificate from the Purchase Officer on the basis of Purchase Committee that he has satisfied himself regarding the proprietary character of the articles.
 3. Items of particular make or brand may be purchased by the Departmental Purchase Committees formed by the Government after recording detailed reasons. In other cases sanction of the Government in the Finance Department shall be necessary.

- (xxxvi) (2) Jails, Sub-Jails, Hospitals, Rescue Homes, Shelters, After Care Homes, Police Mess, etc.

Tenders shall be invited as per Rules. If the rates received in tender are considered unusually higher than purchases may be made from Consumers Stores, Upbhokta Bhandar/Co-operative Societies/Stores by negotiations at the rates lower than the tendered rates or in case of their not agreeing, the purchases may be made in the manner provided in clause (1) above after recording reasons.

- ¹[(xxxvii) Printing work

On the approved rates of Finance Department from the Rajasthan State Cooperative Press Limited.

Note:- (1) In case the paper is not supplied by the Department then the cost of paper should not be more than 10% extra on the tendered rates.

(2) The Press will be responsible to give complete paper account.

(3) Quality and G.S.M. of paper can be inspected by the Department at any time in the State Cooperative Press.]

- ²[(xxxviii) The Mamta Kits manufactured by Mahila Sadan (Rescue Home) being run by the Social Welfare Department will be purchased by women and child development Department without inviting tenders or quotations subject to the proviso that the cost of charges for Manta Kits by the said Mahila Sadan (Rescue Home) shall not in any case exceed the rate arrived at by the following :-

1. Direct material & Labour cost (to be certified by the Head of the Project);
2. Over head charges at 150% of the direct labour cost; &
3. Project margin at 7½% (to be certified either on the bills or in the list sent to the Women and Child Development Department by the Head of the Project).

The above calculation shall be in consultation with the Senior Accounts Officer/Accounts Officer posted in the Project/Department.]

1. Substituted vide Circular No.13/98 dated 6.7.1998.

2. Added vide Circular No.23/94 dated 13.5.1994.

Annexure – B

¹[RATES FOR LETTER PRESS PRINTING FOR GOVERNMENT PRESS AND RAJASTHAN STATE CO-OPERATIVE PRESS LTD.

(RATES IN RUPEES)

S. No.	Size	Composing per page	Printing per thousand	<u>Binding per piece</u>				Glue Pad per piece	Limp Binding	Others
		Rate	Rate	Leather	Full Canvas	Cloth	Ordinary Abri			
1.	20x30/16	15.00	15.00	12.00	12.00	6.00	7.20	1.20	1.50	1. Stitching Rs.30/- per thousand
	18x22/16	15.00	15.00	12.00	12.00	6.00	7.20	1.20	1.50	2. Colour Dye Rs.80/- per thousand
	16x26/16	15.00	15.00	12.00	12.00	6.00	7.20	1.20	1.50	3. Dye Rs.60/- per thousand
	18x22/12	15.00	15.00	12.00	12.00	6.00	7.20	1.20	1.50	4. Ruling Rs.20/- per thousand
2.	18x22/8	30.00	20.00	9.60	9.60	6.00	9.60	1.80	2.00	5.Perforation Rs. 5/- per thousand
	16x26/8	30.00	20.00	9.60	9.60	6.00	9.60	1.80	2.00	6.Block making charges as per job
	17x27/8	30.00	20.00	9.60	9.60	6.00	9.60	1.80	2.00	7.Eyeleting Rs. 50/-per Thousand
	20x30/8	30.00	20.00	14.40	14.40	8.40	9.60	1.80	2.00	8.Folding Rs. 13/-per Thousand
	10x22/6	30.00	20.00	14.40	14.40	8.40	9.60	1.80	2.00	9.Numbering Rs. 12/- per Thousand
										10.Lamination Rs. 0.60 Per Hundred Sq.inch.
3.	18x22/4	45.00	25.00	24.00	22.80	8.40	12.00	2.40	3.00	11.Spiril Binding Rs.6/- Per Set
	16x26/4	45.00	25.00	24.00	22.80	8.40	12.00	2.40	3.00	12.Tintriming Rs. 0.75 each
	17x27/4	45.00	25.00	24.00	22.80	8.40	12.00	2.40	3.00	13.Pasting 25/- Per thousnad.
	20x30/4	45.00	25.00	26.40	24.00	18.00	12.00	2.40	3.00	
4.	18x22/2	90.00	36.00	34.80	34.80	15.60	14.40	4.80	5.00	Note :- The cost of paper should not be more than 10% overheads on tender rate if procured by Press.
	16x26/2	90.00	36.00	34.80	34.80	15.60	14.40	4.80	5.00	
	17x27/2	90.00	36.00	34.80	34.80	15.60	14.40	4.80	5.00	
	20x30/2	90.00	36.00	34.80	34.80	26.40	14.40	4.80	5.00	
5.	18x22/1	180.00	72.00	42.00	48.00	20.40	18.00	9.60	10.00	
	17x27/1	180.00	72.00	42.00	48.00	27.60	18.00	9.60	10.00	
	16x26/1	180.00	72.00	42.00	48.00	24.60	18.00	9.60	10.00	
	20x30/1	180.00	72.00	49.20	48.00	33.60	18.00	9.60	10.00	
	23x36/1	180.00	100.00	-	-	-	-	-	10.00	

Note : In case where the work is got done by the Rajasthan State Cooperative Press Ltd., from an outside agency, rates will be charged as per Annexure-I hereto.].

1. Substituted vice Circular No. 3/2006 dated 15.4.2006.

Annexure – I

¹[RATES FOR LETTER PRESS PRINTING FOR RAJASTHAN CO-OPERATIVE PRESS LTD.

(Where work is got done by it from an outside agency)

S. No.	Size	Composing per page	Printing per thousand	<u>Binding per piece</u>				Glue Pad per piece	Others
				Leather	Full Canvas	Cloth	Ordinary Abri		
1.	20x30/16	15.00	15.00	10.00	10.00	5.00	6.00	1.00	² [S. Nature No. of work 1. Stitching Rs.30/- per thousand 2. Colour Dye Rs.80/- per thousand 3. Dye Rs.60/- per thousand 4. Ruling Rs.20/- per thousand 5.Perforation Rs. 5/- per thousand 6.Block making charges extra as per job 7.Eyeleting Rs. 50/-per thousand 8.Folding Rs. 13/-per thousand 9.Numbering Rs. 12/- per thousand 10.Lamination Rs. 0.60 per Hundred Sq.inch. 11.Spiril Binding Rs.6/- Per Set 12.Tintriming Rs. 0.75 each Note :- The cost of paper should not be more than 10% overheads on tender rate if procured by Press.]
	18x22/16	15.00	15.00	10.00	10.00	5.00	6.00	1.00	
	16x26/16	15.00	15.00	10.00	10.00	5.00	6.00	1.00	
	18x22/12	15.00	15.00	10.00	10.00	5.00	6.00	1.00	
2.	18x22/8	30.00	20.00	8.00	8.00	5.00	8.00	1.50	
	16x26/8	30.00	20.00	8.00	8.00	5.00	8.00	1.50	
	17x27/8	30.00	20.00	8.00	8.00	5.00	8.00	1.50	
	20x30/8	30.00	20.00	12.00	12.00	7.00	8.00	1.50	
	10x22/6	30.00	20.00	12.00	12.00	7.00	8.00	1.50	
3.	18x22/4	40.00	25.00	20.00	19.00	7.00	10.00	2.00	
	16x26/4	40.00	25.00	20.00	19.00	7.00	10.00	2.00	
	17x27/4	40.00	25.00	20.00	19.00	7.00	10.00	2.00	
	20x30/4	40.00	25.00	22.00	20.00	15.00	10.00	2.00	
4.	18x22/2	80.00	30.00	29.00	29.00	13.00	12.00	4.00	
	16x26/2	80.00	30.00	29.00	29.00	13.00	12.00	4.00	
	17x27/2	80.00	30.00	29.00	29.00	13.00	12.00	4.00	
	20x30/2	80.00	30.00	29.00	29.00	22.00	12.00	4.00	
5.	18x22/1	160.00	60.00	35.00	40.00	17.00	15.00	8.00	
	17x27/1	160.00	60.00	35.00	40.00	23.00	15.00	8.00	
	16x26/1	160.00	60.00	35.00	40.00	23.00	15.00	8.00	
	20x30/1	160.00	60.00	41.00	40.00	28.00	15.00	8.00	
	23x36/1	180.00	100.00	-	-	-	-	-	

1. Substituted vice Circular No. 15/95 dated 26.5.1995. 2. Substituted vide Circular No. 13/98 dated 6.7.1998.

**OFF-SET PRINTING RATES FOR GOVERNMENT PRESS &
RAJASTHAN STATE COOPERATIVE PRESS**

Sl. No.	Work	Rates (in Rs.)
1.	Photo composing (Hindi & English)	(i) Photo Composing with formatting @ 0.25 per Sq. Inch. (ii) Formating without Composing @ 0.15 Per Sq.Inch.
2.	Colour scanning. Minimum size 7" X 7"	@ 0.25 Per Sq. Inch. Per colour, Minimum Size 7"x7" @ 175.00 Four Colour
3.	Processing for positive & negative	@ 0.15 Per Sq. Inch.
4.	Colour Planning	@ 1.00 Per Sq.Inch per colour
5.	Platemaking (18"X23") (23"X36")	@ 160.00 each plate @ 225.00 each plate
6.	Printing (Black & White) (18"X23") (23"X36")	@ 80.00 Per thousand @ 100.00 Per thousand
7.	Printing (Colour) (18"X23") (23"X36")	@ 130.00 Per thousand @ 150.00 Per thousand
8.	Screen Printing (i) invitation cards, certificates etc. (ii) letterheads, visiting cards etc.	@ 1.00 Per Imp. per colour @ 0.50 Per Imp. per colour
9.	Design charges	@ 175.00 Per Design Minimum size 9"x11"

-
1. Existing Annexure 'C' substituted vide Circular No.15/95 dated 26.5.1995 vide Circular No.13/98 dated 6.7.1998. and again substituted vide Circular No. 3/2006 dated 15.4.2006.

SECTION II TENDERS

Rule 38 : Purchase through tender : Tenders shall be invited for supply of all articles unless the value of the order to be placed is small or the Departmental Purchase Committee/Committee at the level of Head of Department is satisfied that sufficient reasons, which shall be recorded in writing, exist that it is not in the public interest to call for tenders or the demand is so urgent that any additional expenditure involved in the tender system must not be incurred or the sources of supply are definitely known and possibility of fresh source beyond those being tapped is remote or in cases where tenders are not received even after two attempts of invitation. The nature of urgency and circumstances under which demand could not be anticipated and other cause shall be recorded and approval of the competent authority to dispense with advertisement will be taken.

Note : Small orders as provided in the above rule would mean an order the total value of which does not exceed Rs. ²[3,000/-] in each case.

¹[Rule 38(A) : **Hiring of consultancy services :** In case a Department is not well equipped for conducting a study or job due to its special nature, consultancy services can be hired after prior administrative sanction, provided there is a specific budget provision for hiring of consultancy services. However no consultancy shall be assigned for regular functions of the Department. The services of suitable solution providers and troubleshooters may also be taken in case of I.T. projects. The authority competent for sanction of consultancy services shall be as per delegation of powers under part-III of GF&AR. A Committee consisting of Administrative Secretary, Head of Department and Financial Advisor/Chief Accounts Officer may be constituted to follow the procedure and consider the proposals relating to hiring of consultancy services as outlined in Appendix -5 of GF&AR part-II.]

⁴[Rule 38(B): **e-procurement :**

- (i) All stores/works /services of Rs. 5.00 crore or more in the Departments of PHED, PWD, Irrigation, Forest and all stores of Rs.1.00 crore or more in the Medical and Health Department shall be procured only through e-tendering from April 1, 2007.
- (ii) All stores/services/works estimated to cost Rs. 50,000/- or more (other than included (i) above) in all departments, e-tendering shall be optional and can be used as an alternative to manual open tender process.
- (iii) Departmental Purchase Committees will finalize terms and conditions of the tender document for e-procurement before publishing of tender.
- (iv) NITs of all mandated and optionally decided e-tender shall only be published on the e-procurement portal (<http://eproc.rajasthan.gov.in>) of the State.

Note : DIPR and the departments concerned shall make arrangement for linking their tender page with e-procurement portal for simultaneously display of tender on DIPR/Department website.

- (v) A brief NIT shall only be published in the news papers as required under rule 41 of GF&AR-II containing a note that other particulars of the tender may be seen on the e-procurement portal (<http://eproc.rajasthan.gov.in>) of the State. Detailed NIT shall not be published in the newspapers. Web address of e-procurement portal has to be provided in the NIT.
- (vi) **Conditions of participation by bidders :-**
 - (1) Every bidder will need to have digital signature issued as per IT Act 2000.
 - (2) Every bidder shall be allotted a user ID and Password on furnishing requisite details on e-procurement website.]

²[Rule 39 : **System of Tenders:** Tenders shall be obtained in the following manner :

- (i) Open Tender (by Advertisement in news papers) in case where the estimated value of Tender to be received is more than Rs 50,000/-;
- (ii) Limited Tender (by direct invitation to a number of limited firms/shops dealing in the articles to be purchased) in case where the estimated value of the Tender to be received is more than 3000/- but upto Rs 50,000/-.

Note : The limited Tenders will be allowed upto the limit of Rs 50,000/- in each case and upto an annual limit of Rs 2,00,000/-.]

³[Rule 40 (1) : **Time limit for open tender :-** The minimum time to be given for receipt of tenders from the date of publication of the notice inviting tender shall be as under :

² [S.N.]	Amount	Days
(i)	Where the estimated value is above Rs 50,000/- and upto Rs 5.00 lac	10 days
(ii)	Above Rs 5.00 lac and upto Rs 10.00 lac	15 days
(iii)	Above Rs 10.00 lac	30 days]

Note : (i) The minimum time shall be counted from the date of publication of the NIT in the first newspaper.

1. Added vide Circular No.25/2004 dated 10.12.2004.

2. Substituted vide Circular No.25/2004 dated 10.12.2004.

3. Substituted vide Circular No.15/2004 dated 10.6.2004.

4. Added Rule 38(B) vide Circular No. 2/2007 dated 10.1.2007.

(ii) Extension in the date of receipt of tenders shall also be published in the newspapers and on the website.]

²[Rule 40(2) - **Short notice tender** :

In case of urgent requirement which shall be recorded in writing, the Departmental Purchase Committee and Committee at the level of Head of Department may reduce the period of publicity for open tender from 30 days to 20 days and from 15 days to 10 days.]

¹[Rule 41 : **Publicity of Tender** : The publicity of tenders for purchase of articles shall be made as under :-

S.N.	Amount	Days	¹ [Mode of publication	
² [(i)	Where the estimated value is above Rs 50,000/- and upto Rs 5.00 lac	10 days	¹ [(1)	Notice Board of all Regional and Divisional H.Qs.as the case may be.
			(2)	One Regional news paper.
			(3)	One State Level news paper having circulation of 50,000 copies & above.
(ii)	Above Rs 5.00 lac and upto Rs 10.00 lac	15 days	(1)	Notice Board of all Regional and Divisional H.Qs.as the case may be.
			(2)	One Regional news paper.
			(3)	Publication in two leading daily State Level news papers one of which should have circulation of 50,000 copies & above.
(iii)	Above Rs 10.00 lac	30 days]	(1)	Notice Board of all Regional and Divisional H.Qs.as the case may be.
			(2)	Two State level news papers one of which should atleast have a circulation of 50,000 copies & above.
			(3)	One all India level paper.
			(4)	Any Trade Journal specialising for publication of NITs.]

³[**Note** : (i) The Notice Inviting Tender shall also be publicised by including it on the Website of the Director Information and Public Relations, Rajasthan, Jaipur (DIPR) if the value of the tender exceeds Rs. 10.00 Lac. The tender below Rs. 10.00 Lac shall, however, be publicised through the Departmental Website.

⁴[(ii) The tenders to be published through the Website of the DIPR shall be sent either through e-mail on "tender@rajasthan.gov.in." by attaching Word/ HTML format file or through a soft copy].

(iii) As the tender is being publicised on the Website, a brief NIT only shall be given in the newspapers containing a note that other particulars of the tender may be seen on the website "www.dipronline.org." [and Departmental Website.....].]

1. Substituted vide Circular No.26/96 dated 27.8.1996.

2. Substituted vide Circular No.25/2004 dated 10.12.2004.

3. Added vide Circular No.15/2004 dated 10.6.2004.

4. Substituted vide Circular No. 2/2005 dated 11.2.2005

Rule 42 : (1) Procedure for Limited Tenders :

- (i) Limited tenders shall be obtained from the S.S.I. units/whole sellers/producers, original equipment manufacturers, sole/distributors/ sole selling/ marketing agent/su-distributors, authorised dealers, retail shops of manufacturers, authorised stockists, retailers of known reliability and who are bonafide dealers in stores/articles to be purchased.

For this purpose the purchase officers shall maintain a list of such firms, of known reliability who deal in items and that they possess the necessary equipments and facilities for supply of stores which they offer.

- (ii) Tender notice shall be given to sufficient number of firms to avail competitive rates.
- (iii) The Director of Industries shall provide a list of all S.S.I. units of Rajasthan alongwith their place of location, items manufactured, capacity etc.

Note: In case of purchases of the spare parts of motor-vehicles, machinery and equipments of the particular make of the values exceeds Rs.5,000/- limited tenders shall be invited from the authorised dealers and original equipment suppliers.

- (2) **Time limit for limited tender:** A minimum period of 3 days shall be given to the firms to offer their tenders. However, this may be relaxed in case of agency.

Rule 43: **Limited tender in place of Open Tender:** Limited tenders may be invited in place of open tender in the circumstances explained in Rule 38 even when the estimated value is more than ¹[Rs.50,000/-] in the manner provided in Rule 42.

Rule 44: **Purchase of articles on small orders :** Articles of the value upto ¹[Rs.3000/-] shall be purchased from the Government Department/Corporation shops, wholesalers/Sole-distributors, Distributors/Sub-distributors, authorised dealers, co-operative stores or Bhandars, retail shops of manufacturers, authorised stockists and retailers of known reliability and who are bonafide dealers in stores/articles to be purchased.

Rule 45: **Tender notice to contain :** Tender notice in the case of open tender shall contain the following particulars:-

- (i) Office of issue and tender number;
- (ii) Brief specification of stores including I.S.I., Part number of Agmark. In case of paper I.S.I. Certification number, G.S.M., weight, type and other details;
- (iii) Quantity and estimated value;
- (iv) Office from which tender forms and the time and date upto which these can be obtained.
- (v) The time and date by which the tender should reach the office issuing the tender notice;

1. Substituted vide Circular No.25/2004 dated 10.12.2004.

- (vi) Cost of tender forms, mode of payment and the fact that tender fees once paid would not be refundable;
- (vii) Earnest money and its form and exemption to S.S.I. units under rules;
- (viii) Time, date and place where tenders will be opened;
- (ix) Fact of exclusive reservation of those items to be purchased from SSI units mentioned in rule 62(3)(i);
- (x) Delivery period;
- (xi) Price Preference, if any; and
- (xii) Validity of tenders.

Rule 46 : Cost of Tender forms for open tender : (i) In case of sale of tender forms, tender fee per tender form will be charged as under :-

For value of Rs.30,001/- and upto Rs.1.00 lac.	Rs. 50/-
For value above Rs. 1.00 lac.	Rs.100/-

Cost of drawing and specification will be charged extra.

- (ii) ¹[Tender Form shall be given free of cost to S.S.I. units of Rajasthan] on production of an attested copy of Registration alongwith Competency Certificate issued by the Director of Industries, Rajasthan or his subordinate officers at all districts.

²[Note : ⁴[(1)] Any tender received other than on prescribed form shall not be entertained. The tender form can also be downloaded from the website and this shall be entertained. Cost of the tender form downloaded from the website shall be deposited by the tenderer separately as applicable by way of Demand Draft or in Cash alongwith the earnest money.]

⁴[(2) In case of e-procurement/ e-tender system the supplier can view the NIT and if interested, they can purchase/download the tender document by paying the tender fee either electronically (whenever such facility is created) or manually and submit their bids along with EMD. The suppliers will scan the documents and certificates that they are required to submit along with their bids and upload the scanned copies as part of their bids.]

Rule 47 : (1) Sale and account of Tender Form : All tender forms shall be signed at the top by the Purchase Officer before being sold to the intending tenderers. An account of the tender forms sold shall be kept in sale of tender form Register in form prescribed in S.R Form 9.

³[(2) On receipt of the tender form downloaded from the website, entries shall be made in the register of sale of tender as required in sub-rule (1) above.]

-
- 1. Substituted for - "Tender form shall however be sold at 50% of the prescribed cost to the S.S.I. units of Rajasthan" vide Circular No.31/97 dated 27.9.1997.
 - 2. Substituted vide Circular No.15/2004 dated 10.6.2004
 - 3. Added and re-numbered vide Circular No.15/2004 dated 10.6.2004.
 - 4. Renumbered and Added Note 2 vide Circular No. 2/2007 dated 10.1.2007.

¹[(3)] Tender forms purchased by Principals of any Concern may be used by its authorised sole selling agents/marketing agents/distributors/sub-distributors and authorised dealers or vice-versa.

Rule 48 : (i) **Receipt of Tender Forms** : All tenders shall be received upto the scheduled date and time preferably in a sealed box. In case of arrangements for personal delivery a receipt will be given. Tenders shall be entered in the Tender Receipt Register prescribed in S.R. Form 10.

(ii) All tenders received unsealed or in torn/damaged condition through post or by personal delivery shall be so marked on the cover by the person receiving the same and put in a fresh cover and reseal if so warranted. All such entries shall be attested by the Purchase Officer.

(iii) The Register of tenders shall be closed at the scheduled time giving in words and figures the number of tenders received in time.

(iv) The tenders shall remain in personal custody in lock and key of Purchase Officer.

(v) Tenders received by telegram or given in the form other than the prescribed form shall not be considered.

(vi) All documents/letters received from tenderers as supplementary information or as a substitution/alternation of rates and condition of contract upto the time of receipt of tenders shall be distinctly recorded on the tender file.

(vii) **Declaration by the tenderers** Intending tenderers shall furnish a declaration in S.R. Form 11 that they are bonafide Manufacturers/Wholesalers/Sole or Sub-Distributors/Sole-selling/Marketing Agent/Authorised Dealers/Dealers in the goods/ stores equipments of which they have tendered.

Rule 49 : (1) **Delayed/Late tenders** : The department/office shall continue to receive delayed tenders (i.e. tenders received before the time of opening but after the prescribed time of receipt of tenders). These tenders shall also be entered in the Register of tender after the closure of the register. The tenders so received shall be marked time and date and initialed by the receiving officer. Late tenders (i.e tenders received after the specified time of opening) shall not be considered at all.

(1) The Purchasing Officer shall furnish full details of tenders received in time, and delayed tender to the Purchase Committees.

.....
1. Re-numbered vide Circular No.15/2004 dated 10.6.2004.

SECTION - III

Rule 50 : (i) The Government at its discretion may form Departmental Purchase Committee of atleast 3 Members for departments like Education, Jail, Medical, Police, Agriculture, Animal Husbandry, P.W.D., PHED, Irrigation, Forest, Ayurved, Printing & Stationery and other big departments/projects for recommending purchases for the value of items exceeding Rs.10.00 lacs or for those common items whose rate contracts are required to be entered into for department as a whole. The senior most member of Accounts Service/Subordinate Accounts Service should necessary be member of the committee and one other will be Technical Officer.

(ii) For purchases upto rupees ten lacs, there will be Purchase Committees at the level of the Head of the Department, Regional Office and the Head of Office. The minimum number of members of this Committee would be three.

Out of three members, one would be Head of the Department/Regional Officer/Head of Office who will be the Presiding Officer, second member would be the ¹[Senior Most Accounts person of Accounts Wing] of the Department/Regional Office/Subordinate offices ²[or Treasury Officer/Assistant Treasury Officer or his nominee not below the rank of Accountant/Junior Accountant where there is no such post in the Department,] as the case may be. The third member shall be as nominated by the Presiding Officers. The meeting of the purchase committee shall not be held unless the accounts member in present.

(iii) The Purchase Committee may associate Experts/Technical Officers in cases where they are required to make purchases involving technical aspects.
(iv) Case of limited and open tenders only shall be placed before the committees.

⁴[(v) A representative of the Industries Department shall also be a member of the Committee constituted as per clause (i) and (ii) above. However, the member in the Committee constituted under clause (i) above shall not be below the rank of Joint Director of Industries Department/General Manager, District Industries Centre.]

³[Note :- 1. The purchasing officer will get the committee appointed before issue of the tender notice. The tender conditions and other formalities of the tender would be approved by the committee before floating N.I.T.

2. The member secretary of the committee shall be responsible for the following :-

- (a) Proper agenda note.
- (b) Comparative statement of bids.
- (c) Statement of cost rates of the items tendered.
- (d) Justification of the rates received with reference to past offers and recommendations. Any deviation from the prescribed norms should also be justified clearly.]

1. Substituted vide Circular No.8/99 dated 5.3.1999 for the words - "Senior most Officer of Accounts wing".

2. Added vide Circular No.38/94 dated 2.9.1994.

3. Added vide Circular No.37/96 dated 11.12.1996.

4. Substituted vide Circular No.22/2004 dated 27.10.2004 .

Rule 51 : **Rate contracts for common items** : The Departments may, where common items are used in the offices on a large scale, enter into annual rate contracts with the firms at their level for making supply of articles needed by these offices.

- Rule 52 : (i) **Opening of tenders** : Tenders shall be opened on the date and time mentioned in the tender notice in the presence of such of the tenderers or their authorised representative who may choose to attend.
- (ii) Name of firms or their authorised representatives shall be read out. A list of representatives present shall be prepared in the S.R. Form 12 and attached with the proceedings. Rate as mentioned in tender and other details shall also be read out.
- (iii) Each tender and schedules shall be signed with date by the persons opening the tender.
- (iv) Alterations/corrections/additions/over-writings shall be initialled legibly to make it clear that such alteration, etc., were existing on the tender at the time of opening.
- (v) Details of delayed tenders/earnest money received shall be declared.
- (vi) Samples asked for and received shall be disclosed.
- (vii) The tenders opened shall be numbered as a/b, where "a" denotes the serial number of tender and "b" total number of tenders received.
- ²[(viii) In case of e-procurement/e-tender system, the purchase department will at the specified date and time open the Technical/Financial bid, as the case may be, of all the bidders and evaluate the financial bids, the system will automatically prepare the bid comparative statement for evaluation.]

Rule 53: **Tabulation of tenders** : The tenders received in time shall be tabulated by the Purchase Officer in a form which may indicate the following details :

- (i) Names of tenderers;
- (ii) Specifications of stores;
- (iii) Quantity mentioned in the tender;
- (iv) Rates quoted per unit;
- (v) Taxes, Rajasthan Sales Tax, Central Sales Tax, separately;
- (vi) Excise duty;
- (vii) Local taxes, packing and forwarding, freight, insurance, etc.;
- (viii) Quantity and make offered;
- (ix) Delivery period;
- (x) Mode of payment;
- (xi) Rebate of Discount;
- (xii) Previous supply/performances of the contractors with name of the departments;
- (xiii) Validity;
- (xiv) Payment of earnest money or exempted (supported by prescribed certificates);
- (xv) Price Preference;
- (xvi) ¹[Income-tax/] Sales tax clearance certificate;
- (xvii) Supply capacity;
- (xviii) Sample(s) offered of Report on the sample(s) offered;
- (xix) Guarantee/Warranty period/information/conditions if any, received after opening of tenders shall be conspicuously recorded.

Rule 54: **Comparison of rates of firms outside and those in Rajasthan:** While tabulating the tenders of those firms which are not entitled to price preference, the element of Rajasthan Sales Tax shall be excluded from the rates quoted by the firms of Rajasthan and the element of Central Sales Tax shall be included in the rates of firms outside Rajasthan. In such case if the price of any commodity being offered for sale by firms in Rajasthan is the same or lower & excluding element of Rajasthan Sales Tax) than the price of firm outside Rajasthan (including element of Central Sales Tax), the commodity shall be purchased from the firm in Rajasthan.

.....
1.Deleted vide Circular No.5/2003 dated 17.5.2003.

2. Inserted item (viii) vide Circular No. 2/2007 dated 10.1.2007.

Rule 55 : (1) **Approval of Purchase Committee** : The purchase Committee after due consideration of tenders, their conditions, financial implications, seeing samples, test reports if any, discussions with the tenderers about the important features of their articles, etc., may approve tender. In cases where there is a disagreement by the Accounts member, tenders will be considered by the next higher Purchase Committee and in case of Departmental Purchase Committee by the Finance Department.

(2) **Approval of rates of more than one firm** : The Departmental Purchase Committee appointed by the Government may approve wherever considered necessary rates of more than one firm at the lowest rates in order to ensure regular supply of stores where the lowest tenderer is not in a position to make supply of required quantity of stores. The Committee may also approve rates of more than one firm other than the lowest tenders.

(3) **Approval of other than lowest offer** :

- (i) Where it is not possible to accept the lowest offer for reasons such as quality of stores/equipments, past performance of lowest tenderer, unusual terms of payment or other similar reasons, purchases may be made from other than lowest tenderer by the Purchase Committee at the level of Department and Head of Department. Reasons shall be recorded.
- (ii) Purchases from firms other than the lowest tenders in case of Committee at regional level shall be referred to next higher Committees.
- (iii) In case of single tender received in response to N.I.T., the next higher Committee may decide to sanction or re-invite after recording reasons. The Departmental Committee constituted by the Government shall however, be competent to decide itself.

Note : 1. It would not be necessary to re-tender if the number of tender received is less than three even after wide publicity and the Committee is satisfied that the rates received are fair and reasonable.

¹[2. The tenders once cancelled shall not be considered at any level because the Offers once cancelled become invalid.]

²[3: The tender shall remain open for consideration of the committee from the date of opening of financial bid up to the period given below:-

- | | |
|--|---------------|
| 1. At the level of Purchase Committee | upto 30 days. |
| 2. At the level of Departmental Purchase Committee | upto 60 days. |

In case the tender is not considered within the prescribed period, the next higher committee may consider the tender. In case of Departmental purchase committee, such tenders may be considered by the Administrative Department. The reasons shall, however, be recorded in writing for not considering the tender within the prescribed time.]

³[4: 'Single Tender' means only one evaluated responsive/eligible bid in an open tender, whether one or more bids were received in response to the 'Notice Inviting Tender'.]

Rule 56 : Acceptance of tenders and issue of supply orders :

- (i) As soon as a tender is accepted, an intimation to this effect shall be promptly conveyed. In cases where a specific stipulation has been made by a tenderer that he should be informed of the acceptance by a particular date and in a particular manner, the same should be strictly followed and acceptance conveyed.
- (ii) The acceptance is complete as soon as it is posted where the post the medium of communication between the parties. Proper care shall be taken to address the letter or telegram correctly.
- (iii) In cases, however, where due to unavoidable circumstances the dispatch or the acceptance is likely to be delayed, the tenderer shall be requested to extend validity as in absence of such extension, the contract will not be a valid one.

1.Existing Note numbered as Note 1 and new Note 2 added vide Circular No.37/97 dated 15.11.1997.

2. Added vide Circular No.25/2004 dated 10.12.2004. 3. Added vide Circular No.23/2006 dated 31.10.2006.

- (iv) The tenderer shall be asked to execute agreement bond on a non-judicial stamp paper of prescribed value at his cost.
- (v) The agreement shall include all important conditions, counter conditions accepted and all correspondence exchanged with the firm.
- (vi) The unsuccessful tenderer shall be informed simultaneously and asked to collect their samples and earnest money.

SECTION - IV

Rule 57 : (1) **Earnest money/Security deposit :**

- (i) Earnest money and security deposit will not be taken in case of small orders and limited tenders. However, in cases of purchases made in accordance with rule 43 of these rules, prescribed earnest money and security deposit shall be taken.
- (ii) In case of open tender earnest money will be 2% of the estimated value recorded to rounded to next ten rupees.
- (iii) Security Deposit : Security deposit shall be furnished by the successful to tender equal 5% of the value of the stores ¹[deleted].

The earnest money of successful tenderer will be adjusted towards security deposit and the balance will be recovered at the time of execution of agreement or commencement of the supply whichever is earlier.

²[(2) Exemption/partial exemption from payment of earnest money/security deposit;

- (a) Earnest money/security deposit will not be taken from the following :
 - (i) Undertakings, Corporations, Autonomous bodies, Registered Societies, Cooperative Societies which are controlled/managed by Government, Government Undertakings and Companies of Union Government and Government of Rajasthan.
 - (ii) For purchase of articles through limited tender.
- ³[(b) Earnest money will be taken @ 0.5% (Half per cent) of the value of the quantity offered for supply by the S.S.I. Units of Rajasthan and security deposit @ 1% of value of the quantity ordered to be supplied. They will furnish original or Photostat copy, duly attested by Gazetted Officer of the Registration of S.S.I. Unit issued by the Director of Industries in respect of the stores for which they are registered.]
- (c) The earnest money, security deposit of a tenderer lying with the Department/Office in respect of other tenders awaiting approval or rejected or on account of contract completed will not be adjusted towards earnest money/security deposit for the fresh tenders. The earnest money originally deposited may, however, be taken into consideration in case tenders are re-invited.
- ⁴[(d) Earnest money and security deposit will be taken @ 1% and 2% respectively of the value of the tender from the Sick Industries (other than S.S.I.) whose cases are pending with Bureau of Industrial Finance and Restructuring (B.I.F.R.). The sick units will have to furnish a certificate to this effect from B.I.F.R.].

1.Deleted words "subject to maximum of Rs.1.00 lac" vide Circular No.6/96 dated 5.2.1996.

2.Substituted vide Circular No.19/96 dated 1.7.1996.

3.Substituted vide Circular No. 10/99 dated 8.3.99 and again Substituted vide Circular No.19/2000 dated 17.7.2000.

4.Added vide Circular No.14/99 dated 11.5.1999.

(3) Form of Earnest Money/Security Deposit :

- (a) Earnest money shall be taken only in form of cash or Demand Draft or Banker's Cheque/or receipted copy of challan as in (b) (i);
- (b) The Security deposit shall be given in one of the following forms only :-
 - (i) Cash through Treasury challan deposited under head "8843 - Civil Deposit 103 - Security Deposit";
 - (ii) Bank Draft or Banker's Cheque of a scheduled bank;
 - (iii) Post Office savings bank pass books;
 - (iv) Defence Savings Certificates, Kisan Vikas Patras, National Savings Certificates and any other script/instrument under National Savings Schemes for promotion of small savings issued by a Post Office in Rajasthan, if the same can be pledged under the relevant rules. They shall be accepted at their surrender value at the time of tender and formally transferred in the name of Purchase Officer before submission of tenders with the sanction of Head Post Master.

An account of such interest bearing securities shall be kept in S.R. Form 13.

- ¹[(c) The Departmental purchase committee and the committee at the level of Head of Department may permit the firms to submit Bank Guarantee also for the part (upto 50%) or full amount (where the amount exceeds Rs.10.00 Lacs) in lieu of cash/demand draft/Bankers cheque/receipted copy of challan in appropriate cases towards earnest money/security deposit.]

(4) Refund of Earnest Money/Security Deposits :

- (i) The earnest money of unsuccessful tenders shall be refunded soon after final acceptance of tender;
- (ii) The security deposit shall be refunded within one month of the completion of supply of the items as per purchase order in case it is one time purchase and two months in case the delivery is staggered. It will, however, be refunded on the expiry of guarantee/warranty period where there is condition of guarantee/ warranty.

(5) Forfeiture of Earnest Money :

- (a) The earnest money shall be forfeited in the following cases :-
 - (i) When the tenderer withdraws or modifies the offer after opening of tender but before acceptance of the tender;
 - (ii) When he does not execute the agreement, if any, prescribed within the specified time;
 - (iii) When he fails to commence the supply of the items as per purchase order within the time prescribed;
 - (iv) When the tenderer does not deposit the security money after the purchase order is given.
- (b) **Forfeiture of security deposit:** Security deposit shall be forfeited in the following cases :-
 - (i) When any terms and conditions of the contract is infringed;
 - (ii) When the tenderer fails to make complete supply satisfactorily;

1.Added vide Circular No.19/96 dated 1.7.1996.

- (c) Notices will be given to the tender with reasonable time before earnest money or security deposit is deposited is forfeited.
- (d) The forfeited amount of earnest money/security deposit shall be credited to "Other receipts" of the department concerned and necessary action for arranging transfer entry shall be taken.

SECTION – V

- Rule 58 :
- (1) If the supplier requires an extension of time on completion of contractual supply on account of occurrence of any hindrance he shall apply in writing for extension on occurrence of hindrance but not after the stipulated date of completion of supply.
 - (2) The Purchase Officer may extend the delivery period with or without liquidated damages in case they are satisfied that the delay in the supply of goods is on account of hindrances. Reasons shall be recorded.
 - (3) **Extension in delivery period :** In case of extension in the delivery period with liquidated damages the recovery shall be made on the basis of following percentages of value of stores which the tenderer has failed to supply :-

(a) Delay upto one fourth period of the prescribed delivery period;	2.5%
(b) Delay exceeding one fourth but not exceeding half of the prescribed delivery period;	5%
(c) Delay exceeding half but not exceeding three fourth of the prescribed delivery period.	7.5%
(d) Delay exceeding three fourth of the prescribed delivery period.	10%

Note : Fraction of a day in reckoning period of delay in supplies shall be eliminated if it is less than half a day. The maximum amount of liquidated damages shall be 10%.

SECTION - VI

¹[Rule 59 : **Negotiations - Objective :**

- (1) Negotiations shall be undertaken in exceptional circumstances. Negotiations will not make original offer made by the tenderer inoperative. The Purchase Committees will have option to consider original offer in case the tenderer decides to increase rates originally tendered or imposes new terms and conditions.
- (2) Negotiations may be undertaken in the following cases :-
 - (a) **Negotiations before tenders :**
Negotiations before advertisement for tender may be resorted to in the following cases :-
 - (i) Where Purchase pertains to proprietary articles as defined in these rules;
 - (ii) Where stores under purchase are continuously in short supply;
 - (iii) In case of small orders for the purchase of non-proprietary articles;
 - (iv) In case of purchases without tender as mentioned in Rule 30 of these Rules wherever considered necessary.
 - (b) **Negotiation after tenders :** Negotiation after tenders should be discouraged. It may, however, be undertaken only with the lowest tenderer under the following circumstances :-
 - (i) When ring prices have been quoted by the tenderers for the particular stores under purchase;
 - (ii) When the rates tendered vary considerably and considered much higher than the prevailing market rate at the time of opening of tender.
 - (c) **Powers of Negotiations :** The Purchase Committees shall have full powers to undertake negotiation. Detailed reasons and results of negotiations shall be recorded in the proceedings.

1.Substituted vide Circular No.3/99 dated 8.2.1999.

(3) Procedure for Negotiation :

- (a) Negotiation will be conducted with the lowest bidder only.
- (b) The lowest tenderer(s) shall be informed in writing either through messenger if they are local and by registered letters in case they belong to outstation. A minimum time of 7 days in case of tenderers being of outstations, and 3 days in case of local tenderers shall be given prior to negotiations. In case of urgency the Purchase Committee may reduce this time provided the lowest tenderer has received the intimation regarding holding of negotiations. Reasons in such cases will be recorded.

Note : In case of non-satisfactory achievement of rates from lowest tenderer, the Committee may choose to make a written counter offer to the lowest tenderer and if this is not accepted by him, the Committee may decide to reject and re-invite tenders or to make the same counter-offer first to the second lowest tenderer, then to the third lowest tenderer and so on in the order of initial bidding, and work/supply order be awarded to the tenderer who accepts the counter-offer.

This procedure should be used in exceptional cases only.

- (c) In case (of unacceptable rates) the rates even after negotiations are very high fresh tenders should be invited.]

SECTION-VII

Rule 60: **Repeat Orders:** Purchases may be increased by 50% of the quantity originally ordered by repeat orders after recording reasons provided that such orders shall not be given for a period exceeding one month from the date of the expiry of last supply made and also subject to the condition that prices have since not reduced and purchases were not made on urgent basis or under rule 38 and 40(2).

Rule 61: **Re-invitation of tender:-** Re-invitation of tenders shall be resorted to sparingly as the Government is put to loss due to higher rates which can be avoided if proper attention is paid at the time of invitation of tenders regarding complete specification, sufficient publicity or adequate time and their validity period. However, there may be cases where tenders are required to be re-invited on account of expiry of validity period, considerable change in specification after the receipt and opening of tenders, insufficient publicity or inadequate time allowed in notices inviting tenders or offers being insufficient or offers having unusual terms and conditions or any other reasons. Detailed reasons for re-invitation of fresh tenders shall be recorded.

The extent of loss due to re-tendering and the designation of Government servant responsible for the loss and the action taken or proposed to be taken against him alongwith other information as required under rule 20(4) of Part-I of G.F.& A.R. shall be furnished to the authorities mentioned in these Rules.

¹[SECTION – VIII

1. Deleted vide Circular No.19/96 dated 1.7.1996

49 & 50

SECTION-IX

Rule 64 : Primary requirements of Purchases:

- (i) Purchases shall be made in most economical manner in accordance with the definite requirements of the public service.
- (ii) Stores shall not be purchased in piece meals or splitted to avoid sanction of higher authority.
- (iii) Stores shall not be purchased in advance of actual requirements, if such purchase is likely to prove unprofitable to Government .
- (iv) Where scale of consumption or limits of stores have been laid down by competent authority, the officer ordering purchases shall certify on the purchases order that the prescribed scales or limits are not exceeded.
- (v) Purchases through tenders shall be made only from those firms who are registered with the Sales Tax Department and Sales Tax registration numbers are mentioned on bills/cash memos, etc. In case of petty purchases or purchases where the dealers do not require such registration, condition of sales tax registration number may not be insisted upon.
- (vi) In case of such purchases where there is a system of allowing discount or rebate in particular periods of the year, purchases shall be so regulated that facility of such discount or rebate is availed to the fullest extent.
- (vii) Purchases will be subject to Budget provision specific or otherwise and covered by competent sanction.
- (viii) Unless Government directs Departments shall not place orders on the firms where tender has been accepted by another departments for supply of same articles without observing procedure laid in these rules.

Note: Police Department may however, place orders on rate contract entered by Medical and Health Department.

Rule 65: Provision for concessional sales tax: In case of Inter State sales or supplies within Rajasthan for office use, the Department should use "D" Form in the manner provided under Sales Tax Act and Rules. The supply order should indicate the levy of concessional rate of Sales Tax.

Rule 66 : Exemption from payment of Octroi : Purchases by the Department for office use only and not for commercial purposes or for sale or re-sale, or use for manufacturing purposes, are exempted from the payment of octroi to the Municipalities in accordance with the following procedure:-

- (i) A certificate in the form prescribed as under should be attached to the supply order and produced at the octroi posts for exemption from payment of octroi duty:-

FORM

"

(Name)

(Designation)

Rajasthan Government do hereby certify that the goods detailed below purchased from M/s _____ of _____ holder of Sales Tax Registration Certificate No. _____ dated _____ purchased by me on behalf of State Government for the purpose of official use by the said Government and not for Commercial purpose or for sale or re-sale or use as manufacture for any goods for sale. The rates of goods accepted are exclusive of octroi duty, local tax.

"Details of goods"

Signature
Designation of the authorised
Officer of the Government
(Seal)

Place : _____

Date : _____

- (ii) Purchase should be made at the rates excluding the element of octroi duty and local taxes.

SECTION – X

Rule 67 : (1) **Advances** : Advances for purchase of stores shall be given only in the following cases where it is absolutely necessary and in exceptional circumstances as per delegation of financial powers after taking necessary precautions and securing the Government against any loss and for preventing the system from becoming general :-

- (i) The firms are established one having reputation for their dealings. Such advances at the percentages prescribed under delegation of financial powers shall be made as per conditions of contract, on submission of proof of despatch through bank and the balance shall be paid on receipt of the goods subject to the usual inspection and verification.
- (ii) The advance in respect of goods/articles of higher value should preferably be made on proof of dispatch and prior inspection of stores regarding quality before despatch.
- (iii) It shall also be made clear to the suppliers that they are in no way absolved from the responsibility in respect of quality and quantity of stores despatched by them and recoveries are liable to be made if the stores received are found in any way to be defective or short in quantity.

- (2) (i) Advances to the extent of 100% may be permitted by the Head of the Department to all State Governments/Central Government Corporation/Undertakings.
- (ii) Advances up to 100% may also be given in case of procurement of articles from well established and reputed firms against proof of despatch and prior inspection
- (iii) The Head of Department may permit an advance to the extent of 90% of the cost of computers, etc., purchased and installed through Rajasthan State Agency for Computer services. The balance of 10% shall be paid after successful installation by the Computer agency
- (3) **Payment after Test:** Where the conditions of tender and contract provide for payment after test and trial it shall be incumbent on the purchase officer to take necessary action in the matter.
- (4) Where advances payments are made against proof of despatch or otherwise but goods are not received within a reasonable period, the purchase officer shall take immediate steps to inform the supplier and shall also take immediate steps to recover the Government money already paid according to the conditions of the contract. Where recovery is not possibly easily, the purchase officer shall take recourse to law in force.
- (5) **Recoveries from Suppliers:** Recovery of liquidated damages, short supply, breakage, rejected articles shall be made ordinarily from bills. The Purchase Officer shall withhold amount to the extent of short supply, broken/damaged or for rejected articles unless these are replaced satisfactorily. In case of failure the amount shall be recovered from his dues and security deposit available with the department. The balance, if any, shall be demanded from the supplier and when recovery is not possible, the Purchase Officer shall take recourse to law in force.

SECTION-XI

Rule 68 : (1) Forms for making purchases and Contracts : Tender notice, tender form, condition of tender and contract and agreement shall be in the S.R. Forms 14, 15, 16, 17.

Note 1. In case of limited tenders the above forms shall not be used. The limited notice shall usually, contain full particulars as laid down in Rule 45 of these rules.

2. The Purchases order shall mention specification, quantity, period and places of delivery, rate ,expenses, of any, testing, etc.

(2) Copies of all contracts and agreement for purchase of one lac and above entered with the supplier shall be sent to Accountant General (Audit), Rajasthan.

(3) The standard form of Conditions of Contract shall be used in cases of all contracts. The Departmental Purchase Committee may, however, vary the conditions of tender in view of practical considerations provided the change is concurred by the Chief Accounts Officer, member of the Committee. Full reasons shall be recorded.

Rule 69 : Provision for inspection, testing, sample, etc. : Provision for inspection on receipt of stores, its testing, rejection, obtaining of samples etc. as contained in Rule 5 of Chapter-I of Part-II of these Rules shall be followed.

SECTION – XII

Rule 70 : Duties and Responsibilities of Purchase Officer : The Purchase Officer shall ensure the observation of the provision of these rules particularly the following :-

- (i) Items centralised for purchases from rate contract firms by the C.S.P.O. are purchased only from such firms except on N.A.C. of the organisation for a specified period.
- (ii) In cases where rate contracts of C.S.P.O. exist, items are purchased in preference to rate contracts of D.G.S.&D. Purchases in case of other than the items of centralized list of C.S.P.O. shall be made from the D.G.S.&D. contract holding firms of Rajasthan.
- (iii) Rates received for items to be purchased from the firms of Rajasthan and outside Rajasthan which are not entitled to price preference as per relevant rules is computed as per provisions of rule 54 of this chapter.
- (iv) Items reserved for S.S.I. units are purchased invariably from these units of State.
- (v) While making purchases price preference as prescribed is given to S.S.I. units in compliance with the Government orders and policy.
- (vi) Compliance of Rule 62(3)(ii) is made strictly in making purchases from S.S.I. units upto the extent of percentage fixed in comparison to the firms located outside Rajasthan. Items are purchased from consumers stores/Upbhokta Bhandars, etc. to the extent specified for them.

¹[SECTION – XIII

Rule 71 : Purchase of Stationery articles]

SECTION – XIV

Rule 72 : Standardised Code of Suppliers : Standardised code for suppliers as adopted by the State Government will be as per Appendix-3. The code shall apply to purchase transactions only.

.....
1. Deleted vide Circular No.12/96 dated 25.3.1996.

SECTION-XV
INVENTORY CONTROL TECHNIQUES
Guidelines

Rule 73: Notwithstanding anything contained in the forgoing rules, the following guidelines are issued in respect of various techniques of Inventory Control for adoption by the Departments concerned looking to their specific requirements.

Inventory is an important item not only in an organisation where accounts are maintained on commercial principles but in other Government Departments which render service to the public. Proper inventory control would affect the efficiency and effectiveness of the Government activities.

Huge amounts are invested in inventories. Due to lack of knowledge of modern techniques of inventory control, the inventories are not properly utilised and the Government has to bear loss caused due to theft, pileferage, obsolescence, surpluses, inadequate supply, delay in execution of works, improper maintenance etc.

It is, therefore, necessary that Government departments should design their inventory control system in a form best suitable to their specific requirements so that scarce resources of the Government are utilised efficiently to ensuring that works/ services are executed/rendered in an efficient and economical manner and unnecessary blocking of funds is avoided.

Rule 74: Various Techniques:

There are several techniques of inventory control. Some of the important techniques which may be applied in Government departments are discussed in this section as under:-

1. **Month's Consumption Analysis for Head of Department /Controlling Officers :**
Month's Consumption analysis is useful for the top management/Heads of Department. It is calculated in terms of "month 's consumption" basis rather than in absolute figures. It will help them in knowing average consumption of inventory and assist them in setting periodical target/stock limit for inventories.
2. **Inventory Classification :** In Government departments, number of items are kept in stores for various purposes. Such items are not of equal importance. It is difficult to have control over each item. At the same time Department is expected to have adequate knowledge of items in stores for better supervision and control. To achieve this objective, inventories need to be classified into groups on the basis of their use, consumption, value, lead time., etc. Government Departments may adopt any classification given below as may be considered suitable to them :-

(i) A.B.C. Classification:

- (a) The classification is based on the principle of "Vital-Few" and "Trivial Many". It means the Department should pay high degree of attention on Vital Few, which significantly affect the funds placed at its disposal. In departments certain items are used in small quantity but they involve high value, while certain items are used in huge quantity involving low value. There are other items which are neither used in large quantity nor in small quantity and may be termed as of medium importance.

The items may therefore, be classified on the following basis as may be convenient to the Department :-

<u>Itemwise Category</u>	<u>Percentage of consumer Items</u>	<u>Percentage of value</u>
A	Small	High
B	Medium	Medium
C	High	Least

- (b) The above classification will help the Department in deciding the extent of supervision & control over those items which are considered critical to the requirements and are of high value, requiring constant watch on their stock position at a given time and thus prompt the department to have better planning in advance for their purchases, etc.

(ii) F.S.N.(Fast, Slow and Non-moving) Classification:

The classification is based on the frequency of issues of the items. In the departments, the frequency of issue/consumption of certain items may be considerable-Fast moving. Such items will need constant control and monitoring regarding their stock position., etc. The classification will help the Department to keep close supervision over fast moving items, their replenishment etc., at the proper time and at the same time help them in arranging action for timely transfer, disposal etc., of non-moving items.

(iii) H.M.L. (High, Medium and Low) Classification:

The classification would involve an analysis on the basis of cost per item. Inventories may be classified on the basis of High cost, Medium Cost and Low Cost. Although need to exercise control over medium cost and low cost is there, but this classification will give focus for keeping control over consumption of high cost items and to decide the frequency of physical verification of inventories to have proper control.

(iv) V.E.D. (Vital, Essential and Desirable) Classification:

The classification is based on the 'Vitality' of an item and its effect on services or production. Such type of classification is useful in management of spare parts' inventory or in Hospital administration where the drugs and other items can be classified on the basis of their Vitality of use. The departments should keep watch over selected Vital items to ensure their uninterrupted supply and availability in stores and thus efficient functioning of the Department is ensured.

(v) S.D.E. (Scarce, Difficult and Easily)/ G.C.L.F.(Government Controlled, Local and Foreign) Classification :

The classification is based on the availability of items which are scarce/in short supply/ Government Controlled or to be imported from other countries. The items are procured and stored irrespective of their value, volume and frequency of issues to avoid the critical situation of failure of services or production. Seasonal and

off-seasonal items should also be viewed in the same context. Items which are easily available in local markets, are thus not to be stores in large quantity. This would need planning in advance keeping in view that longer lead time would be necessary for those items which are to be imported or procured from Government sources.

3. **Ordering System – E.O.Q. Approach :** Placing order of items involve two important aspects, one regarding its quantity at a given time and the other is the periodicity. In this, two costs viz., ordering costs or acquiring cost of the purchasing section and inventory carrying Cost of stores section, are to be considered. Ordering cost is reduced with the increase in size of order while inventory carrying cost goes up with the increase in size of order. While placing an order it is necessary to examine the size of order, where the above costs would be minimum. This size of order decided at a given time would be 'Economic order of Quantity' (EOQ). If the department places an order more or less than this size it will not be an economical order of the department.
4. **Reduction of Lead Time :** The procurement time is lead time. It is the time taken in making requisition for an item and in invitation of tenders, receipt, inspection and final lodging in stores. The lead time is of two types viz., Internal Lead Time (I.L.T.) and External Lead Time (E.L.T.). The internal lead time is often more due to lack of advance planning as per requirements of the Department and therefore, needs attention at higher level to arrange initiation of the process of procurement will in time so as to ensure constant availability of items in the store. E.L.T. is time taken for making supplies by the supplier which is beyond control but efforts should be made to monitor and reduce it.
5. **Inventory Level :** Another important aspect of inventory control is the level at which inventories are required to be kept at a time to ensure proper working of the department. The inventory level should not be too much or too low. This would avoid chances of inventories becoming surplus, obsolete and consequently prevent blocking of funds and avoid stock out situation. The following levels are explained for the information of the departmental authorities who may adopt any one of them as convenient to them:-

- (i) Minimum Level or Safety Level.
- (ii) Re-order Level or Replenishment Level.
- (iii) Maximum Level.

(i) Minimum Level: The level indicates the lowest quantity of stock to be kept at a particular time to ensure proper functioning of the department. The level is worked out on the basis of month's average consumption and lead time involved in procuring the items. Analysis like V.E.D., analysis for Vital items, S.D.E., analysis for scarce items and GOLF analysis for Government Controlled Local and Foreign items as explained above are useful to ensure adequate safety stock all the time to avoid running out of stock.

(ii) Re-order Level : This is the level at which the department should place an order for fresh supply of inventories. The level can be worked out as under :-

$$\text{Re-order Level} = \text{Safety Stock Level} + \text{Maximum Lead Time Consumption}$$

(iii) Maximum Level : This is the level at which the department is required to keep maximum quantity of inventory at a time to avoid surplus stock, chances of obsolescence and consequent losses thereon. The level can be worked out as under :-

$$\text{Maximum Level} = \text{Order Quantity} + \text{Safety Stock}$$

The levels explained above should be reviewed periodically and revised, if necessary.

6. **Inventory Records :** Proper records of inventories are necessary for effective inventory control, formulation of policy and taking decisions for purchases, fixing limits etc. The records should provide information regarding consumption pattern, lead time, progressive consumption, and balances of items. Bin cards are an effective tool of inventory control. Bin cards should be prepared for each item of inventories and kept with the items or hung on bins or racks in the store rooms. They provide ready information about the description of material, specification, location, receipts, issues, and the balances in stock and helps physical verification and provide counter check with Stores Ledgers. The Departments should, however, maintain initial records as mentioned in Part-II Chapter-I Section-I and Appendix-4 of these rules.
7. **Inventory Reporting System :** An effective Inventory Control system would need proper information and reporting system. The decision making process depends upon timely, accurate, adequate, relevant information. The following reports are given for adoption :-

(i) Special Reports : The following information will keep the higher officers informed about the level of inventories, etc., and help them in taking important decisions:-

- (a) Budget allocation for purchases.
- (b) Total investment in existing inventories.
- (c) Planning for acquisition – determination of methods of inventory control relevant to Deptt.
- (d) Purchases position.
- (e) Position of physical verification.
- (f) Inventory losses due to:-
 - (i) obsolescence.
 - (ii) deterioration.
 - (iii) damages.
 - (iv) theft/losses etc.
- (g) List of non-moving items – Yearly basis.
- (h) Supplier's performance and dependability.
- (i) Alternate suppliers & their prices pattern.

(ii) Routine Reports : The following reports are used for routine decisions and should be prescribed monthly, quarterly or half yearly as may be considered necessary:-

- (a) Likely stock out items – Quarterly basis.
- (b) Pending purchases orders – Quarterly basis.
- (c) Inventory Turnover Rates – Monthly basis.
- (d) Excess stock item – Quarterly basis.
- (e) Inventory carrying cost – yearly basis.

8. **Standardisation, Variety Reduction and Codification :**

(i) Standardisation : Standardisation is a potential tool to eliminate unnecessary varieties of inventories and thereby affect cost improvement and savings on inventories. In case of non-standardised items there may be chances of non-availability of spare parts in the market after a period of time. It is necessary for the Department to standardise items to the extent possible within the purchase rules. This will help them in finding out established suppliers and save time to locate them and ensure timely supplies.

(ii) Variety reduction : Variety reduction is another important aspect of inventory control. It would help in reducing variety in stores which would ultimately affect the cost of inventory of spares and other items. The lesser the items to be controlled, the easier and more effective will be the inventory control process. It would also help in reducing unnecessary paper work and savings in establishment. The technique would benefit Government departments to eliminate keeping unnecessary types, grades, shapes and sizes of items and specifying fewer items to serve the same purpose of a lower cost.

(iii) Codification and Computerisation : Another important aspect of inventory control is Codification. It implies assigning of symbol-numeric or alphabetic for each classified item to ensure proper maintenance of stores and to facilitate computerisation of inventory control. It would avoid ambiguity, vagueness and confusion in naming any item. The departments would benefit in the form of time saving, easy identification of items, easy store operation, improved record keeping, maintenance of secrecy, and adoption of Computers in inventory control process. This will also help them in designing better information system.

Rule 75 : The Departments as may be specified by the Government shall on the basis of above guidelines design inventory control system by adopting any one or more techniques mentioned above and incorporate rules in their Departmental manual after obtaining sanction of the Finance Department.

**PURCHASE OF STORES (PREFERENCE TO INDUSTRIES OF
RAJASTHAN) RULES, 1995
(See Rule 62)**

¹[In exercise of powers enabling in this behalf and in supersession of this Department Order No.F.1(50)FD/CSPO/63 dated August 8, 1996 and No.F.2 (ii)(i)CSPO/66 dated October 15, 1966 regarding the Purchase of Stores (Preference to Cottage and Small Scale Industries) Rules, 1966 and Purchase of Stores (Preference to Large & Medium Scale Industries) Rules, 1966 appended thereto, the Governor is pleased to make the following Rules namely, the Purchase of Stores (Preference to Industries of Rajasthan) Rules, 1995.

1. (i) These Rules may be called "The Purchase of Stores (Preference to Industries of Rajasthan)Rules, 1995."
- (ii) These rules shall come into force with immediate effect.
- (iii) These Rules shall apply to Purchase of Stores made by Departments of Government and all State Public Sector Undertakings and Autonomous Bodies of the State Government.
2. In these Rules, unless the context otherwise requires,
 - (a) 'Cottage Industry' means a unit processing or manufacturing a product in a place which may not be a factory for the purpose of Factories Act, 1948 i.e. an industry which is carried on wholly or primarily with the help of members of the family as a whole time or part time occupation.
 - (b) 'Small Scale Industry' means an organized manufacturing industrial unit having investment in plant and machinery upto ²[Rs. One Crore] and registered with the Director of Industries Rajasthan, Jaipur.

The following types of Ancillary Units having investment upto ²[Rs. One Crore] shall also be deemed to be Small Scale Industries :-

- (i) Units engaged in the manufacturing of Parts, Sub-Assemblies, Tooling or Intermediaries, or
- (ii) Units engaged in the rendering of Service and Supplying of, sending or proposing to supply or tender 60% of their production of the total services, as the case may be, to other units for production of other articles, provided that no such undertaking shall be subsidiary or named or controlled by another undertaking.

-
1. Existing Appendix - I Substituted vide Circular No.19/96 dated 1.7.1996 (CSPO Order No.F.15(1)FD/CSPO/96 (4/96) dated 31.1.1996
 2. Substituted vide Circular No. 21/2005 dated 26.9.2005 for – "Rs. 60 lacs" and "Rs.75 lacs" respectively.

- (c) 'Government' means the Government of Rajasthan in the Administrative Deptt.
- (d) 'Large and Medium Scale Industry' means factories registered in Rajasthan under the Factories Act and engaged in the manufacture or production of goods but excluding Cottage and Small Scale Industry as defined above.
- (e) 'Price Preference' means the concession described in Rule-7 of these rules.
- (f) 'Purchase Preference' means preference to Industries of Rajasthan for purchase of stores in case of rates offered being equal.
- (g) 'Stores' means all purchases made by all the Government Departments, State Public Sector Undertakings and Autonomous Bodies of the State Government.
- (h) 'Central Stores Purchase Committee' means the committee consisting of:-

¹ [(1)	Finance Commissioner & Finance Secretary	Chairman
(2)	Chief Engineer, PWD, Rajasthan	Member
(3)	Industries Secretary	Member
(4)	Mechanical Engineer appointed by Govt. time to time.	Member
(5)	Director of Industries	Member
(6)	Chairman, IGNB, Rajasthan	Member
(7)	Stores Purchase Officer (Deputy Secretary to Government Finance (CSPO) Department)	Member Secretary]

3. Stores shall be divided into the following two groups :-
 - (a) Items mentioned in Schedule I which shall be purchased entirely from Cottage and Small Scale Industrial Units.
 - (b) All other items which can be purchased from any source.
4. ²[(a) The Central Stores Purchase Committee shall exercise the powers to delete or add items in Schedule-I on the recommendations of a sub-committee comprising of the following :-
 - (i) The Commissioner of Industries, Rajasthan, Jaipur.
 - (ii) Director Small Industries Service Institute, Government of India, Jaipur.
 - (iii) Nominee of Chairman I.G.N.B. Rajasthan, Jaipur.
 - (iv) Chief Engineer PWD, Rajasthan, Jaipur or his nominee.
 - (v) Chief Engineer, PHED, Rajasthan, Jaipur or his nominee.
 - (vi) Dy. Secretary to Government, Finance (CSPO) Department, Jaipur.

In advising the Central Stores Purchase Committee, the sub-committee will take into account the experience gained by and the capacity of Cottage and Small Scale Industrial Units to supply a particular item of required quality and in sufficient quantity.

- (b) The sub-committee would also consider the proposals for rate contracts to be done by CSPO and send the same to CSPO in Finance Department with their recommendation for placing it before the Central Stores Purchase Committee for consideration and approval and issue of rate contract.]

1. Amended as per Admn.Deptt. Order No.प. 5 (50)प्र. सु./अनु-3/68-पार्ट दिनांक 12-7-1996.
 2. Amended as per Order No.F.15(1)FD/CSPO/91 dated 19.3.1998 (Circular No.5/98) with immediate effect.

5. Whenever the tenders in respect of the items in Schedule-I are issued a special clause will be incorporated in the Tender Notice that the Items are reserved for purchase from Cottage and

Small Scale Industrial Units and quotations received from other than Cottage or Small Scale Industries of the State shall not be taken into consideration.

6. (i) In respect of stores falling under sub-rule (b) of rule 3, the price preference to industries of Rajasthan shall be allowed over the rates of tenderers received from outside the State upto the rate of CST applicable on the goods intended to be purchased.

It shall be mandatory for the purchasing Officers to record reasons in writing in all cases where items manufactured by Industries of Rajasthan are not purchased and price preference is not given as provided in the Rules.

Provided that contract for supply of stores with Cottage and Small Scale Industries of Rajasthan may be given to the extent of their capacity by breaking the order in part for purchase of stores.

The price preference shall be given by comparing the prices as follows :-

<i>Goods produced or manufactured by Industries of Rajasthan</i>	<i>Goods produced or manufactured by Industries from outside Rajasthan</i>
Price F.O.R. destination excluding RST.	Prices F.O.R. Destination excluding CST. Add weightage equal to the rate of CST applicable on the stores intended to be purchased

ORDER

Purchase of Stores (Preference to Industries of Rajasthan) Rules, 1995, envisage according purchase preference to tendering industrial manufacturing units of Rajasthan State over the tendering units from outside the State in case the tendered prices after grant of price preference as per rules are found equal.

In case the prices of the local industrial tenderers are not found competitive even after grant of price preference as per rules and the tendering unit from outside the State is adjudged lowest, minimum 70% of the requirement of Store, shall be made from local valid tendering industrial manufacturing unit(s) of the State at the rates and as per procedure described in enclosed circular, provided following conditions are fulfilled:-

- i) This provision will be applicable if in parallel rate contract local tendering unit(s) agree on minimum rate (without adding CST) of outside unit.
 - ii) This provision will be applicable in respect of local industrial manufacturing units registered in the State.
 - iii) This provision will be applicable only in respect of those goods in manufacturing of which atleast 51% components manufactured in Rajasthan are used. However, for Electronics Industry, this limit would be 30%. The certificate to this effect will be issued by Industries **Department** which will be called Eligibility certificates.
 - iv) Stores purchasing authority will satisfy itself of supplying capacity, and quality of stores to be purchased from local units before making minimum 70% purchase.
- This order is issued in supersession of previous orders of even number dated 29.8.96, 1.2.97 and 22.7.98 and will come into force with immediate effect.

(CSPO Order No.F.15(1)FD/CSPO/96 dated 30.1.1999.Circular No. 2/99)

CLARIFICATION

Sub : Application of provision of Purchase of Stores (Preference to Industries of Rajasthan) Rules, 1995 in different situations, clarification regarding.

With the introduction of order of even no. dated 30.1.99 regarding minimum 70% purchase of requirement of stores from the local units when they are not found competitive even after grant of price preference as per Rules and the tendering unit from the outside the State is adjudged lowest, certain doubt have been raised for implementing the decision. With a view to enable the purchasing officer to take quick, unambiguous and uniform decision in the larger public interest, following clarifications are issued:-

(i) When local units are to be given minimum 70% orders of the requirement of stores?

Such orders are required to be placed when the local industrial tenders are not found competitive even after grant of price preference as per Rules and the tendering unit from outside the State is adjudged lowest. The orders could be placed taking care of production capacity of local valid tendering industrial units and quality of stores found satisfactory.

(ii) At what rates the orders should be placed?

(I) Where an outside unit is lowest even after granting price preference to State unit :-

In such a situation the competent authority may enter into parallel rate contract/place parallel purchase order as per procedure prescribed with other outside unit(s)/local unit(s) of the State as per the following :-

(a) With local valid tendering units of the State: At the naked rate of the lowest outside tenderer excluding CST/concessional CST but RST extra.

(b) With outside unit(s) :

(i) At the lowest naked rate of the outside unit and CST extra, as applicable to lowest tenderer.

(ii) In case an outside unit is availing the facility of concessional CST and is offered parallel rate contract, such unit will be entitled only for naked rate of lowest outside State unit plus concessional CST.

(iii) If the lowest outside unit is availing concessional CST, in such cases naked rates shall be worked out by deducting normal CST applicable on goods from lowest rates plus concessional CST of the lowest outside tendering unit, and then CST shall be added to such worked out rates for offering parallel rate.

(II) Where an outside unit and a State unit(s) (after granting Price Preference) are found lowest, having equal rates:-

In such a situation, the local unit shall be granted 'Purchase Preference' over the outside competitive tenderer under the Price Preference Rules. Orders may be awarded to local competitive unit(s), subject to its/their production capacity. Competent Authority may enter into parallel rate contract/place parallel purchase order(s) with other qualified tenderer(s) as under :-

a) With other outside unit(s): As per para (I) (b) above.

b) With other State unit(s): At the naked rate of lowest outside unit excluding CST applicable to the lowest tenderer but RST extra.

(III) Where a local unit(s) is lowest after granting 'Price Preference' over the outside tenderer(s):-

In such a case, entire purchase should be made from the local unit subject to its capacity.

In case, competent authority is required to enter into parallel rate contract/place parallel purchase order with other qualified tenderer(s), then the same should be as under:

- (a) With outside units : At the lowest naked rate of local unit inclusive of CST, in other words CST shall be borne by the supplier.
- (b) With other local units: At the lowest rate of the local unit and RST extra as applicable.
- (c) If the outside unit is availing concessional CST in such cases naked rates shall be worked out by the deducting normal CST applicable on goods from lowest rates of local tendering unit and then concessional CST shall be added to such worked out rates for offering parallel rates.

(iii) Whether parallel R/C will be entered into simultaneously with all eligible qualified units?

While approving the lowest qualified outside State tenderer, parallel R/C may be entered with all units simultaneously looking to the requirement. Order shall be placed with State units in the ascending order i.e. 2nd, 3rd, 4th or other lowest valid tenderers taking care of their production capacity and quality of stores.

(iv) How the minimum 70% purchase can be ensured from local unit(s)?

In the first instance the supply orders be placed upto the production capacity of the successful lowest outside tendering unit(s) if they are the lowest. However, in doing so, it may be ensured that the orders upto minimum 70% are placed with the State Units in the parallel R/C. This could be done with the State units simultaneously taking care of the capacity of outside lowest unit and requirement of the purchasing department for a period of time (say quarterly).

Note:

- (1) In case equal rates are offered by more than one State or outside units, the sanctioning authority will first decide any one State unit and any one outside unit to be the lowest tenderer as per the procedure laid down in tender document, remaining firms shall be treated other than lowest.**
- (2) In order to make the tender competitive and transparent the departments would make a specific mention in NIT/tender documents as how much minimum quantity shall be procured from outside units if they are found to be lowest tenderers.**
- (3) The procedure of deciding lowest tenderer in case of equal rates should also be mentioned in tender documents.**

(CSPO Order No.F.15(1)FD/CSPO/96 dated 30.1.1999. Circular No. 3/99)

ORDER

With a view to protect the interests of the local industrial units of the State an order of even No. dated 30.1.1999 and circular No. 3/99 dated 30.1.1999 was issued by Finance(CSPO) department. This order mainly envisages minimum 70% of the requirement of store shall be made from local valid tendering industrial manufacturing unit(s) of the State where the rates are not found competitive even after grant of price preference as per rules and the tendering unit from outside the State is adjudged lowest.

This provision is further partially amended as under:-

1. The limit of minimum 70% is enhanced to 80% with the condition that 60% of this 80% shall be reserved for SSI units and remaining 40% requirement of stores shall be fulfilled from the other local industrial units.
2. Condition with regard to use of atleast 51% (for electronics industries 30%) component manufactured in Rajasthan in manufacturing goods is dispensed with.
3. The words and figure "minimum 70%" wherever appearing in circular No.2/99 and 3/99 of even No.30.1.1999 issued in this regard shall be read as "minimum 80% (60% of this 80% shall be reserved for SSI units.)"

Other terms and conditions of the said order would remain the same.

This order will come into force with immediate effect.

(CSPO Order No.F.15(1)FD/CSPO/96 dated 21.3.2000. Circular No. 8/2000)

(ii) In case a tenderer offering to supply the stores is a dealer located in Rajasthan and the tendered prices are equal to the rates offered by Industries of Rajasthan and the quality and specifications of the stores are same, the Industries of Rajasthan shall be given purchase preference over such local dealer.

7. The powers to grant price preference shall be exercised by all officers to the extent they have been delegated powers for purchase of stores in the schedule of powers under General Financial & Accounts Rules or other general or special order applicable to particular department, public sector undertaking/Autonomous Body.

8. (i) Cottage and Small Scale Industries registered with Director of Industries, Rajasthan, Jaipur shall make payment of ¹[Earnest Money @ 0.5% (half percent) of the value of the quantity offered for supply by them] in respect of items for which they are registered as such. Such units shall be required to pay Security Deposit @ 1% of the value of the stores intended to be supplied on furnishing a certificate from the Director of Industries, Rajasthan, Jaipur in the following proforma :-

It is certified that M/s.....is a Small Scale Industry registered permanently with the Department vide Registration No.....dated..... for the manufactured/formulation/fabrications of the following items :-

- 1.
- 2.
- 3.

(ii) Such Industry shall submit an undertaking in respect of the production capacity of the items to be supplied or any other such evidences alongwith the tender in the form given below :

1.Substituted vide FD Circular No.F.15(1)FD/CSPO/96 dated 22.7.1998(Circular No. 15/98).

Item	Annual in Nos.	Capacity in value
1.		
2.		
3.		

³[Note :- If the cost of items to be purchased exceeds Rs.10000/-(Rupees ten thousand), the purchasing authority would be required to have the production unit inspected to satisfy itself of the production capacity and that the quality control measures are installed.]

9. Tender form to cottage and SSI firms registered with the Director of Industries, Rajasthan shall be sold ¹[free of cost] (subject to production of a certificate as prescribed in Rule 8).

10. (i) Five copies of tenders notice issued for the purchase of stores included in Schedule-I shall invariably be sent to the office of Director of Industries.

(ii) For the stores other than those included in Schedule-I, wherever in the opinion of the Purchasing Authority, Small Scale or Cottage Industries are likely to tender against a particular notice, 5 copies of each such notice shall be sent to the Director of Industries and Director of Small Industries Service Institute.

²[11. The Industries of Rajasthan may appeal against the decision of the purchase officer to Finance (GF&AR) Department, Government of Rajasthan. The appeal shall be heard and decided by a committee consisting of :-

- | | |
|---|----------|
| 1. Special Secretary, Finance | Convenor |
| 2. Special Secretary, Industries | |
| 3. Deputy Secretary of concerning Department, and | |
| 4. Head of the Department/Chief Executive Officer of the Public Sector/Undertaking/Autonomous Body concerned. | |

The decision of the committee shall be binding on the purchasing Government Department / Public Sector Undertaking/Autonomous Body.]

12. These rules are supplementary to the provisions of General Financial and Accounts Rules and/or purchase rules of State Public Sector Undertakings/Autonomous Body. In the event of any misconduct including unsatisfactory execution of contract or breach of terms and conditions of contract action shall be taken against the concerned industry of Rajasthan under the standardized Code as provided in GF&AR.]

-
1. Corrected as per Rule 46 of GF&AR vide Circular No.31/97 dated 27.9.97 for - "at 50% of the prescribed cost".
 2. Substituted vide Circular No.17/2000 dated 24.6.2000.
 3. Added vide Circular No. 24/2001 dated 31.10.2001.

**¹[LIST OF ARTICLES INCLUDED IN THE SCHEDULE-I APPENDED TO
THESE RULES**

AGRO & FOOD BASED

1. Cattle Feed
2. ²[deleted]

ANIMAL HUSBANDRY BASED

3. Belt Leather and Strips
4. Leather bags, leather footwear and leather boxes(Not Army type)

BUILDING AND CERAMICS BASED

5. Asbestos Cement pipe & fittings
6. Cement Hollow blocks
7. Crockery (all types)
8. Mosaic cement tiles, Ceramic Tiles
9. R.C.C. spunpipes, R.C.C. Hume pipes and other R.C.C.Products
10. Stone Chips and polished tiles

CHEMICAL BASED

11. Alum
12. Ayurvedic vetenary drugs
13. Boot polish
14. Candles
15. Cleaning powder/Detergent Powder
16. Computer Stationery
17. Fiber glass coolers
18. Furniture made of Partical board
19. General purpose ready mixed/Red oxide paint, stiff paints white and in all colours, paints and Varnish all types
20. Mineral water
21. Motor Storage batteries
22. Pet Containers
23. ³[Phenyl (Black Disinfectant Fluid)]
24. Phenyl and Nepthalene balls
25. Plastic cane, Plastic/PVC/LDPE overhead water storage tanks, plastic profile, Multi layer plastic bags, plastic articles
26. Polythene bags, Polythene film and Poly Propylene bags
27. P.V.C. Footwears, PVC doors and panels

-
1. Substituted vide Order No.F.15(1)FD/CSPO/82/Pt dated 6.10.2001 (Circular No.25/01).
 2. Deleted vide Circular No.2/2002 dated 7.2.2002 – "Nutrite Food".
 3. Substituted vide Circular No.21.2005 dated 26.9.2005 for – Phenyl.

28. Slate
29. Soap (Washing) bearing ISI Certification marks
30. Thermo meters
31. Tyre Retreading
32. Zinc oxide
33. Zinc water bottles

ENGINEERING AND ALLIED BASED

34. Agriculture implements viz. tagari, phabra, panja, cultivators, garden tools, belcha, Tractor Trolleys/Trailers, Kodali, Pick Axes
35. Aluminum utensils, utensils cooking and pressure cookers with ISI certification, utensils of all types
36. Animal driven vehicles
37. Barbed wire
38. Inlock wire mesh and other types of wire netting, welded wire mesh
39. Boxes made of metal (civil requirements only)
40. Buckets, Cans (made of G.I. Sheets for milk measuring)
Ghamalas (civil requirements only)
41. Bus/Truck Bodies
42. Chain links
43. Copper wire-Dore and enameled
44. C.I.soil pipes, C.I. Joints and couplings, Conduit Pipes
45. Filter proof seal/caps
46. Flushing cisterns (Metal/CI)
47. Hand driven carts of all types (civil requirements only)
48. Hinges
49. Manhole Covers
50. Metallic building hardware, Nuts and bolts except for high tensile and other special types, Rivets of all types, shovels, Spades, wire products such as wire nails, wood screws etc.
51. Room Coolers (Desert type)
52. Separator for insulation
53. Sewing Machine
54. Sprinklers and System
55. Steel tables, Steel tubular chairs, steel book cases, steel Almirah large and small with lockers, steel racks, steel shelves, steel stools, folding chairs
56. Steel Ventilators, steel metal doors, Windows and grills, Section window/Shutters, Rolling shutters
57. Tin trays
58. Umbrella (civil requirements)

- 59. Weights and weighing instruments of upto 50 Kg.
- 60. Wheel barrows

ELECTRICAL AND ELECTRONIC BASED

- 61. Ceiling Fans/Table Fans with ISI marks
- 62. Electrical fitting and fixtures
- 63. Electronic calculators with accessories
- 64. GLS lamps (conforming to ISI marks)
- 65. PVC wire and Cables
- 66. Quartz wall clocks
- 67. Tube light fixtures and chokes
- 68. Voltage stabilizer (ETDC testing certificate)

FOREST BASED

- 69. Brooms
- 70. Computer Furniture
- 71. Crown Corks
- 72. Rubber Stamps
- 73. Wooden Chairs, Wooden shelves

MINERAL BASED

- 74. Chalk crayons
- 75. Plaster of Paris, Surgical Plaster of Paris
- 76. Stone Grits

MISCELLANEOUS

- 77. Corrugated paper card board boxes and Cartoons
- 78. File pads/File Covers
- 79. Paper products viz. Paper cones, bags, ice cream cups, saucers, paper envelopes of all types

TEXTILE BASED

- 80. Absorbent Cotton (Sterilized)
- 81. Bandage cloth, Gauge cloth
- 82. Cotton Hosiery Baniyans only (civil requirements only) Socks (all type)
- 83. Curtain mosquito (civil requirements only)
- 84. Durries, Niwar, Tat Patti (Jute and Cotton), Tape cotton
- 85. Garments (Unit cost of which does not exceed Rs. One hundred)
- 86. Namda (felt) woolen
- 87. Tar paulins
- 88. Tents
- 89. Woolen Hosiery]
- ¹[(i) Jivanu Khad
- (ii) Microscope]

¹[Note : Purchasing authority/department may prescribe quality specifications according to their requirements. Reservation of above item shall be subject to the prescribed quality/specifications so prescribed, if any.]

1.Added vide Circular No.21/2005 dated 26.9.2005.

PURCHASE OF STORES
(PREFERENCE TO LARGE AND MEDIUM SCALE INDUSTRIES) RULES, 1966.]

-
1. Deleted vide Circular No.19/96 dated 1.7.1996.

APPENDIX –3
STANDARDISED CODE FOR SUPPLIERS
(See Rule 72)

1. This is the code for dealing with suppliers. All Departments and offices of the State Government shall follow this code and shall not maintain any separate code of their own.
2. No reference to this code shall be made in any circumstances in any communication to any party outside the Government or in any pleading or affidavit filed in a court.
3. (i) **APPROVED LIST OF SUPPLIERS** : Every Department/Office which makes regular and continuing purchases should maintain an up-to-date list of approved suppliers, after taking into consideration their financial standard, capacity, past performance, etc.
(ii) As recommended by the Stores Purchase Committee, it is desirable that there should be co-ordination between the Directorate General of Suppliers and Disposals and other departments of the Government, with a view to the preparation of a common list of suppliers. For this purpose, the Director General of Supplies and Disposals will make available for the Departments the list of approved suppliers maintained by them and also, periodically the amendments made to that list.
4. **REGISTRATION/REMOVAL** : The Head of the Office, or any other authority nominated by him will be competent to include the name of a firm in the list of approved suppliers maintained by that office.

Such competent authority may also lay down the conditions and formalities which have to be satisfied by a firm before its name can be included in the list of approved suppliers. Such an authority will also be competent to order the removal a firm from the list of approved suppliers.

5. A firm may be removed by the competent authority from the list of approved suppliers if on account of its performance or other disabilitation it is no longer considered fit to remain on the approved list. Such orders will be endorsed to other departments.
6. Removal from the list of approved suppliers may at discretion of the competent authority, be ordered if a firm :-
 - (a) fails to execute a contract or fails to execute it satisfactorily;
 - (b) no longer has the technical staff or equipment considered necessary;
 - (c) fails to furnish Income-Tax/Sales Tax clearance certificate as required under the Rules; and
 - (d) is declared bankrupt or insolvent or its financial position has become unsound, and in the case of a limited company, it is wound-up or taken into liquidation.
7. (i) Orders removing a firm from the list of approved suppliers should be communicated to it together with reasons therefor. It shall not be necessary to give the firm an opportunity of showing cause against the proposed action. It should, however, be made clear in the orders that it is open to the firm henceforth to tender as an unregistered firm.
(ii) A firm, with whom business dealings have been suspended or banned, shall be automatically removed from the list of approved suppliers. The fact of such removal should not be communicated to the firm.

8. In respect of firm which is registered for more than one item, orders regarding removal on account of reasons mentioned at (c) and (d) of para 6 above shall apply in respect of all items but in case of reasons at (a) and (b) of para 6 above, however, orders regarding removal may be made applicable in respect of one or more items, as may be relevant.
9. Once removed, the name of a firm may not be restored on the approved list unless it satisfies the normal registration requirements and the competent authority is satisfied that the firm should be registered.
10. Tenders received from a firm whose name has been removed from the list of approved suppliers may be given the same consideration as is given to tenders from unregistered parties.
11. **SUSPENSION** : Suspension of business may be ordered where pending full enquiry into the allegations it is not considered desirable that business with the firm should continue such an orders may be passed :-
 - (i) If the firm is suspected to be of doubtful loyalty to State.
 - (ii) If the State Bureau of Investigation or any other investigating agency recommends such a course in respect of a case under investigation; and
 - (iii) If State Government Department is prima-facie of the view that the firm is guilty of an offence involving moral turpitude in relation to business dealings, which if established would result in business dealing with it being banned.
12. (i) (a) An order of suspension on account of doubtful loyalty shall be passed by the department of supply.
 - (b) Such an order shall also be enclosed to and give effect to by all departments of the State Government. Such an order shall also be extended to all the allied firms.
- (ii) (a) An order of suspension for other reasons shall be passed by the department concerned.
 - (b) Such an order shall cover all the attached/Subordinate Offices of the department passing the orders but it shall not be circulated to other departments. The order shall, however, be extended to the allied firms.
13. **BANNING** : Banning of business dealing with a firm shall be of two types :-
 - (i) Banning by one department including its attached and Subordinate offices.
 - (ii) Banning by the departments of the State including its attached and Subordinate offices.
14. **BANNING BY ONE DEPARTMENT** :
 - (i) An order of the type mentioned in para 13(i) above for banning business dealing with a particular firm shall be passed by a department concerned. It will, however, be open to it, before such an order is issued, to consult the department of supply, if necessary.
 - (ii) Such an order may be passed in cases where the offence is not considered serious enough to merit a banning order of the second type, but at the same time, an order removing the name of the firm from the list of approved suppliers is not considered adequate.
 - (iii) It shall be passed for a specified period.

- (iv) It shall be extended to the allied firms also.
- (v) It shall not be circulated to other departments, but shall cover all the attached/Subordinate offices of the department issuing the order. A copy of the order should, however, be sent to the Department of Supply.
- (vi) No contract of any kind whatsoever shall be placed with the banned firm including its allied firms by the department issuing the orders and its attached and Subordinate offices after the issue of a banning order. Contracts concluded before the issue of the banning order shall, however, not be affected by the banning order.

15. BANNING BY ALL DEPARTMENTS OF THE STATE GOVERNMENT : An order of the type mentioned in para 13 (ii) above for banning business dealing with a firm implies that all departments/offices subordinate to the State Government are forbidden from dealing with that firm.

16. The grounds on which such banning may be ordered are :-

- (i) if security consideration including question of loyalty to the State so warrant;
- (ii) if the proprietor of the firm, its employee, partner or representative is convicted by a court of law following prosecution by the State bureau of investigation or under normal process of law for offence involving moral turpitude in relation to business dealings;
- (iii) if there is strong justification for believing that the proprietor, or employee, or representative of the firm has been guilty of mal-practices such as bribery, corruption, fraud, substitution of tenders, interpolation, misrepresentation, evasion or habitual Default in payment of any tax levied by law.
- (iv) if the firm continuously refuses to return Government dues without showing adequate cause, and Government are satisfied that this is not due to a reasonable dispute which would attract proceedings in arbitration or court of law; and
- (v) if the firm's employee is a Government Servant dismissed/removed on account of corruption or employ a non official connected for an offence involving corruption or abatement of such an offence in a position where he could corrupt Government Servants.

17. (i) Banning of firms and the revocation thereof shall be ordered to the Department of Supply.

(ii) A banning order passed in respect of a firm shall be extended to all its allied firms.

(iii) Such an order shall be endorsed to and automatically implemented by all department of the State Government including there attached and Subordinate Offices.

18. A banning order shall specify :-

- (i) The specific period (permanent if required) for which it will be effective; and
- (ii) The name of the all the partners, Director of Firm and its allied concerns.

19. No contract of any kind whatever shall be placed with a banned firm, including its allied firms by the department/offices of the Government of Rajasthan after the issue of the banning orders. Contracts conducted before the issue of the banning order shall, however not be affected by the banning orders. Particular care should be taken to see that the same firm does not appear under a different name to transact business with Government. Even in cases of risk purchase, no contract should be placed on a banned firm.

20. Applications for export/import licences from banned firm will be dealt with in accordance with the provisions of the Export/Import Act and will not be affected by a banning order issued under this code, it will, however, be open to the Foreign Trade as distract from the CCI&E, to the business dealing with a firm which has been guilty of malpractices involving moral turpitude, in relation to its export/import activities.
21. The supply or controlled raw materials, including imported raw materials, will not be denied to a banned firm. The allotment of such raw materials shall be regulated by law/rules governing their allocation.
22. A banning order will be circulated to all Departments in accordance with the following procedure :
- (i) The Department of supply will circulate it to :-
 - (a) All other Departments of the State Government;
 - (b) All offices under its control.
 - (ii) Other departments will, in their turn, communicate the order to offices under their control.
23. **REVOCATION OF ORDERS :**
- (i) An order for banning/suspension passed for a certain specified period shall be deemed to have been automatically revoked on the expiry of that specified period and it will not be necessary to issue a specific formal order of revocation, except that an order of suspension/banning passed on account of doubtful loyalty or security consideration shall continue to remain in force until it is specially revoked.
 - (ii) An order of banning for the reasons mentioned at para 16 (ii) above may be revoked if in respect of the same facts, the accused has been wholly exonerated by a court of law.
 - (iii) A banning/suspension order may, on a review, be revoked by the competent authority if it is of the opinion that the disability already suffered is adequate in the circumstances of the case.
24. **COMMUNICATION TO FIRM :** The decision regarding removal from registration/suspension/banning of business dealing taken after the issue of a show cause notice and consideration of representation, if any, in reply there to should be communicated to the firm concerned.
25. **CLEARING & TRANSPORT ORGANISATION:** Action against clearing and transport organisation may also be taken under the provision of this code.
26. **REVIEW:** The Departments concerned may on representation or appeals from the firm or even otherwise review banning/suspension orders.
27. **MAINTENANCE OF UPTO DATE LIST :** The Supply departments shall be responsible for keeping an upto-date list of firms against whom order of banning of the second type have been issued and circulated every quarter a list of addition the deletion during the previous quarter to all the Departments of State Government.
28. **CLASSIFICATION OF ORDERS :** Banning and suspension orders shall be classified as "**Confidential**".

29. (i) **FIRMS** : The term "**firms**" used in the code includes an individual or a person, a company, a co-operative society, a Hindu Undivided Family and an association or body of person, whether incorporated or not, engaged in trade or business.
- (ii) **PROPRIETORS** : This term includes Directors of a private limited company ,member of a Hindu undivided family, a member of an association of persons and a Director of a Public Limited Company.
- (iii) **ALLIED FIRMS**: All concerns which come within the sphere of effective influence of the banned/suspended firms shall be treated as allied firms. In determining this, the following factors may be taken into consideration:-
- (a) Whether the management is common;
 - (b) Majority interest in a management is held by the partners or directors of banned/suspended firm;
 - (c) Substantial majority shares are owned by he banned/suspended firm and by virtue of this it has a controlling voice.
30. Draft Office Memorandum has been prescribed in this behalf as per Annexure "A" attached with these orders.

OFFICE MEMORANDUM

The undersigned is directed to say that Rajasthan Government have decided to ban/suspend business dealing in the non-statutory sphere with the firm of M/s.---
-----for a period of -----

2.The particulars regarding the proprietor/partners of the firm are given:-

3 The following are the allied firms and business dealing with them should also be deemed to have been banned/suspended:-

4. Above mentioned facts shall not be conveyed to the firm(s)persons not concerned.

Signature of Issuing Authority

LIST OF FORMS

	Rule No.	Present Form No.	New Form No. Sr. Form
1. Dead Stock Register	-	162	1
2. Stock Register of Statutory	-	161	2
3. Accession Register	-	-	3
4. Indent	10	-	4
5. Register of obsolete and unserviceable stores	17(1)	-	5
6. Survey Report	21(ii)	-	6
7. Sale Account	26	-	7
8. Register of Serious Irregularities	Annexure-A	(Clause-10)	8
9. Sale of Tender form Register	-	-	9
10. Tender Receipt Register	-	-	10
11. Declaration by Tenderers	-	-	11
12. Opening of Tender, Details Representative	-	-	12
13. Register of Interest Bearing Securities	-	-	13
14. Tender Notice	-	-	14
15. Tender Form	-	-	15
16. Conditions of Tender and Contract	-	-	16
17. Agreement	-	-	17

PERMANENT STOCK REGISTER AND STORES LEDGER

Name of article.....Category.....Identification mark.....

Date of Transaction	Source of receipt with <u>voucher number etc.</u> Particulars of issue or disposal	Full Specifications	Quantity received
1	2	3	4

Quantity issued or disposed of	Balance after each transaction	Purchase or sale price	Initials of S.K. etc.
5	6	7	8

Date	<u>Physical Verification</u>		Remarks indicating Obsolete/ Surplus or/and unserviceable etc.
	Result	Initials of V.O.	
9	10	11	12

Notes :- 1. This form is intended for articles of which numerical accounts only are required to be kept. Separate Registers for permanent stock and other stores should be maintained.

2. Articles of similar description should be put into separate categories, each category comprising article of the same measurement and make and manufacture with the same metal or wood or other material.

3. Incidental charges, if considerable, should be inserted below the purchase price in Column 7.

4. On transfer of charges, the successor must record the result of his counts in cols. 10 & 11 initialing the entries and draw a red ink line below the book balance in column 6.

5. An index should be maintained in the beginning of the Register.

.....

1. Added SR FORM 1 to 8 vide Circular No. 16/95 dated 8.6.1995.

STATIONERY REGISTER

Name of Department/Office.....

Name and description of article.....

Date	Quantity received	Quantity issued	Balance	Particulars	Purchase Price	Remarks
1	2	3	4	5	6	7

SR FORM – 3

(See Rule 7 (4) (v))

ACCESSION REGISTER

Accession Number	Name of Book	P A R T I C U L A R S			
		Name of Author	Publisher	Edition	No. of pages
1	2	3(i)	(ii)	(iii)	(iv)

.....

Source Firm's bill No. & date	Price	No.of Books	Amount	Initial Librarian	Ref.Code No.	Remarks
4	5	6	7	8	9	10

GOVERNMENT OF RAJASTHAN
INDENT

SR-4
GF7AR Part.II Rule-10

<u>Indent for stores</u> Counterfoil Part.I Indent No.....date..... on..... (Name of supplier office)			<u>Indent for stores</u> Indent Part II Indent No.....date.....			Invoice of stores Pt. III against Indent No.dated..... issued by..... (Name) (To be retained by Indenting Officer.			Invoice of stores Pt. IV against Indent No..... dated..... issued by (name) (To be retained by supplying Officer.		
S. No.	Name of Item with descrip- tion	No. of quantity required <div style="display: flex; justify-content: space-between; font-size: small;">In words In figures</div>	S. No.	Name of Item with descrip- tion	No. of quantity required <div style="display: flex; justify-content: space-between; font-size: small;">In words In figures</div>	S. No.	Name of Item with descrip- tion	No. of quantity required <div style="display: flex; justify-content: space-between; font-size: small;">In words In figures</div>	S. No.	Name of Item with descrip- tion	No. of quantity required <div style="display: flex; justify-content: space-between; font-size: small;">In words In figures</div>
These stores should be delivered/despached to Sh..... (Name & Designation)			These stores should be delivered/despached to Sh..... (Name & Designation)			Delivered/despached to Mr..... Supply Officer Received.....			Delievered/Despached to Mr..... Supply Officer Received.....		
Signature verified Indenting Officer			Signature verified Indenting Officer			Signature of receiving officer/official (Name & designation)			Signature of receiving Officer/Official (Name & designation)		

Note:-1.This form is intended for bulk and regular issue or transfer of stores from Central Stores of Department to the Units.

2.For issue within office, a simple form may be prescribed for internal control by Head of Department.

REGISTER OF OBSOLETE AND UN-SERVICEABLE STORES

Office of the

Item No.	Particulars of stores	Reference of Stock Register	Brief particulars as to quality make etc.	Year of Purchase	Purchase Price
1	2	3	4	5	6

Circumstances under which rendered surplus, unserviceable obsolete	Present condition of store i.e. whether serviceable or unserviceable	Approximate cost expected to be realised	Any suggestion for disposal	Remarks
7	8	9	10	11

SURVEY REPORT

Office of the

Item No.	Particulars of stores	Quantity/ Weight	Book Value Original purchase price	Condition & year of purchase	Mode of disposal (sale, Public Auction or otherwise)	Orders of the authority for disposal.
1	2	3	4	5	6	7

Signature.....
Designation.....
Date.....

SALE ACCOUNT

Office of the

Item No.	Particulars of stores	Quantity/ Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	E.M.realised on the spot
1	2	3	4	5	6	7

Date on which the complete amount is realised and credited into Treasury	Whether the article were actually handed over on the spot, if not, the actual date of handing over of the articles with quantities	Auctioner's Commission and acknowledgement for its payment	Remarks, if any
8	9	10	11

Certified that the above entries have been checked with the survey report.

Recommendation of the Committee.

Dated.....

Signature of the Officer Committee members
who supervised the Auction.

SR FORM-8

(See clause 10 of Annexure 'A' to Rule 12 (3))

REGISTER OF SERIOUS IRREGULARITIES

S. No.	Reference of Inspection Report	Name of the Office	Date of Stock verification done by the Departmental Officer	Stock verification conducted by the Departmental officer under Rule 12(1) of GF&AR Part II or not	Result of physical verification of stock duly recorded in the Stock ledger or not	Other serious irregularities stating the amount involved	Initial of the Section Incharge
1	2	3	4	5	6	7	8

SALE OF TENDER FORM REGISTER
(See Rule 47-i)

Sl. No.	Name of party with full address	Amount Received	<u>Postal Order</u> No. Date
1	2	3	4

Tender form number issued	initial of clerk	Initial of Accountant / A.A.O.	<u>Full Signature of Receptient or in case despatch</u> No. Date
5	6	7	8

Disposal of Postal Order	Reference of Tender Receipt Register	Remarks
9	10	11

TENDER RECEIPT REGISTER
(See Rule 48-I)

Sl. No.	Receipt Register No.	Tender Number	Name and address of tendering firm
1	2	3	4

Whether sealed properly or not	Date & Time of receipt	Delayed tender	
		Date	Time
5	6	7	

Late Tender		Initials of Officer
Date	Time	
8		9

DECLARATION BY TENDERERS

[See Rule 48 (vii)]

I/We declare that I am/we are bonafide/Manufacturers/Whole Sellers/Sole distributor/ Authorised dealer/dealers/sole selling/Marketing agent in the goods/stores/equipments for which I/We have tendered.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my/our security may be forfeited in full and the tender if any to the extent accepted may be cancelled.

Signature of the tenderer

OPENING OF TENDER-LIST OF REPRESENTATIVES**[See Rule 52(ii)]**

Date:-----

Time:-----

Sl. No.	Name and address of tendering firm	Name of the Representing of the Firm	Signature of Representative.
1	2	3	4

=====

REGISTER OF INTEREST BEARING SECURITIES
[See Rule 57 (3) (IV)]

Item No.	Name and address tenderer	Purchase Order		Date of receipt of security
	 No. Date	
1	2	3	4	

PARTICULARS OF SECURITIES RECEIVED				
..... Numbers	Date of Issue	Nature	Name of Post Office	Amount in (Rs.)
5				

Initial of Clerk	Initial of Officer	Place of Loding	Date of return or forfeiture	Signature of Recipient in case of return
6	7	8	9	10

Initials of Officer	Remarks
11	12

OFFICE _____
TENDER NOTICE
(See Rule 68)

Tender Number/_____ (Year)

Sealed tenders are invited for the supply of articles as mentioned below for the period from _____ to _____ .

Sl. No.	Name of articles	Specification (with ISI number, patent, agmark part No., etc., ISI No., GSM, Weight type, etc., in case of paper.	Quantity	Earnest Money (Rs.)	
				Validity	Delivery Period

I. (1) Items at Sl.No. _____ are exclusively reserved to be purchased from SSI Units. Tenders received from tenderers other than Cottage and SSI will not be considered.

¹[(2) Price Preference as per rules will be admissible in the rates tendered by "Industries of Rajasthan" other items mentioned at Sl. No. _____.]

(3) Tenders will not be considered without earnest money.

II. Tenders are to be submitted on prescribed tender form which can be obtained on application from this office on payment of Rs. _____ in cash, or Money Order in the name of _____ which will not be refunded. Tenders not submitted on prescribed form will be rejected.

Terms and conditions of tender are available in the office which may be seen/obtained by each tenderer before giving their tender.

III. Tenders in a sealed envelope marked conspicuously "tender for _____" should reach on or before _____ (date) at _____ (time). The tender should be handed over personally at the above office and a receipt obtained or be sent per registered post. The tenders will be opened on the same day at _____ (time) before purchase committee or by an officer duly authorised in the presence of any intending tenderer or their authorised representative who may be present.

IV. Government are not bound to accept the lowest tender and may reject any tender or any part of the tender without assigning any reason therefor.

V. Tenders received after the prescribed time and date shall be rejected.

VI. The tenderers will have to submit invariably an "**Income Tax Clearance Certificate**" from the Income Tax Officer of the circle concerned, Sales Tax registration number and "**Sales Tax Clearance Certificate**" from the Commercial Taxes Officer concerned without which the tenders will not be considered.

1. Substituted vide Circular No.19/96 dated 1.7.1996.

¹[VII. SSI Units are partially exempted from the payment of earnest money on the basis of registration and ²[deleted] issued by the Director of Industries or their representative and shall pay earnest money @ 1% of the estimated value of the tender.]

DESIGNATION OF OFFICER

Note : Name of Officer inviting tenders shall not be mentioned in the notice.

1. Substituted vide Circular No.19/96 dated 1.7.1996.

2. Deleted words 'competency certificate' vide Circular No.27/96 dated 27.8.1996.

OFFICE OF.....

(See Rule 68)
TENDER FORM

- I. Tender for.....(name of the articles for which the tender is submitted)
- II. Name and postal address of the firm submitting the tender.
- III. Addressed to:
- IV. Reference:
- V. The tender fee amounting to Rs..... has been deposited vide cash receipt No.....and date/Crossed Postal Number.....
- VI. We agree to abide by all the conditions mentioned in. Tender Notice Number..... Dated.....Issued byand also the further condition of the said Tender Notice given in the attached sheets (all the pages of which have been signed by us in token of our acceptance of the terms mentioned therein).
- ¹[VII. The rates for the supply of following items are as under and the quantity to be supplied noted against each:

S. No.	Name of article with specification	Rate	Net Price	Quantity
1	2	3	4	5
		Only basic price. All other levies: Excise duty, Central-Sales Tax, Rajasthan Sales Tax, Octroi (if any); cartage, packing etc .may be shown separately. Any discounts e.g. quantitative discounts and others may also be mentioned in details.]		

- VIII. Goods will be delivered within a period offrom the date of the receipt of firm order/goods will be delivered as under:

Quantity	Period/Date if any.
.....

- IX. The rates Quoted above are valid uptoThe period can be extended with mutual agreement.
- X. Bank Draft/Bankers Cheque No.Drawn on (Name of the Bank)/Cash receipt No...../Challan No. and datefor Rs.....to cover earnest money is enclosed.

1.Substituted vide Circulars No. 8/99 dated 5/3/1999.

XI. The Income Tax Clearance Certificate, Sales Tax Registration Number and Sales Tax Clearance Certificate are submitted herewith.

XII. Declaration of manufacturer/Dealer, etc., is also enclosed.

Signature of tenderer

Encl.

CONDITIONS OF TENDER AND CONTRACT FOR OPEN TENDER

(See Rule 68)

Note: Tenders should read these conditions carefully and comply strictly while sending their tenders.

1. Tenders must be enclosed in a properly sealed envelope according to the directions given in the tender notice.
2. **"Tenders by bona-fide dealers:"** Tenders shall be given only by bona-fide dealers in the goods. They shall, therefore, furnish a declaration in the SR FORMS 11.
3. (i) Any change in the constitution of the firm, etc., shall be notified forthwith by the contractor in writing to the purchase officer and such change shall not relive any former member of the firm, etc., from any liability under the contract.
 (ii) No new partner/partners shall be accept in the firm by the contractor in respect of the contract unless he/they agree to avoid by all its terms, conditions and deposit with the purchase officer a written agreement to this effect. The contractors receipt for acknowledgement or that of any partners subsequently accepted as above shall bind all of them and will be sufficient discharge for any of the purpose of the contract.
4. **Sales Tax Registration and Clearance Certificate :** No Dealer who is not registered under the Sales Tax Act prevalent in the State where his business is located shall tender. The Sales Tax Registration Number should be quoted and a sales tax clearance certificate from the Commercial Taxes Officer of the Circle concerned shall be submitted without which the tender is liable to rejection.
5. ¹**[Income Tax Clearance Certificate :** Tenderers will have to submit an Income Tax Clearance Certificate from the Income Tax Officer of the circle concerned along with the tenders without which tender may not be considered.]
6. Tender forms shall be filled in ink or typed. No tender filled in pencil shall be considered. The tenderer shall sign the tender form at each page and at the end in token of acceptance of all the terms and conditions of the tender.
7. Rate shall be written both in words and figures. There should not be errors and/or over-writings, corrections if any, should be made clearly and initialled with dates. The rates should mention element of the Rajasthan State Sales Tax and Central Sales Tax separately.
8. All rates quoted must be FOR destination and should include all incidental charges except octroi, Central/Rajasthan Sales Tax which should be shown separately. In case of local supplies the rates should include all taxes, etc., and no cartage or transportation charges will be paid by the Government and the delivery of the goods shall be given at the premises of Purchase Officer. Goods to be purchased are for the purpose of official use, hence octroi is not payable. The rates, therefore, should be exclusive of octroi, and local tax, in case goods to be purchased are for the purpose of resale or use as manufacture of any goods for sale, the rates shall be inclusive of octroi and local tax. In the former case, a certificate in the prescribed form will be furnished along with the supply order.
9. (i) **Comparison of Rates :** In comparing the rates tendered by firms outside Rajasthan and those in Rajasthan but not entitled to Price Preference under the Rules, the element

.....
 1.Deleted as per Circular No.5/2003 dated 17.5.2003.

of Rajasthan Sales Tax shall be excluded whereas that of Central Sales Tax shall included.

(ii) While comparing the rates in respect of firms within Rajasthan the element of Rajasthan Sales Tax shall be included.

10. **Price Preference:** ¹[Price preference/preference will be given to the goods produced or manufactured by Industries of Rajasthan over goods produced or manufactured by Industries outside Rajasthan as per Purchase of Stores (Preference to Industries of Rajasthan) Rules, 1995.)]
11. **Validity :** Tenders shall be valid for a period of three months from the date of opening of Tender.
12. The approved supplier shall be deemed to have carefully examined the conditions, specifications, size, make and drawings, etc., of the goods to be supplied. If he has any doubts as to the meaning of any portion of these conditions or of the specification, drawing, etc., he shall, before signing the contract, refer the same to the Purchase Officer and get clarifications.
13. The contractor shall not assign or sub-let his contract or any substantial part thereof to any other agency.
14. **Specifications :**
 - (i) All article supplied shall strictly conform to the specifications, trade mark laid down in the tender form and wherever articles have been required according to ISI specifications, those articles should conform strictly to those specifications and should bear such marks.
 - (ii) The supply of articles marked with asterisk/at serial number....., shall in addition, conform strictly to the approved samples and in case of other material where there are no standard or approved samples, the supplier shall be of the very best quality and description. The decision of the Purchase Officer/Purchase Committee whether the articles supplied conform to the specifications and are in accordance with the samples, if any, shall be final and binding on the tenderers.
 - (iii) **Warranty/Guarantee clause :** The tenderer would give guarantee that the goods/stores/articles would continue to conform to the description and quality as specified for a period of..... days/months from the date of delivery of the said goods/stores/articles to be purchased and that notwithstanding the fact that the purchaser may have inspected and/or approved the said goods/stores/articles, if during the aforesaid period of.....days/months, the said goods/stores/articles be discovered not to conform to the description and quality aforesaid or have determined (and the decision of the Purchase Officer in that behalf will be final and conclusive), the purchaser will be entitled to reject the said goods stores/articles or such portion thereof as may be discovered not to conform to the said description and

1.Substituted vide Circular No.19/96 dated 1.7.1996.

quality, on such rejection the goods/articles/stores will be at the seller's risk and all the provisions relating to rejection of goods, etc., shall apply. The tenderer shall if so called upon to do, replace the goods, etc., or such portion thereof as is rejection by the Purchase Officer, otherwise the tenderer shall pay such damage as may arise by reason of the breach of the condition herein contained. Nothing herein contained shall prejudice any other right of the Purchase Officer in that behalf under this contract or otherwise.

- (iv) In case of machinery and equipment also, guarantee will be given as mentioned in clause (iii) above and the tenderer shall during the guarantee period replace the parts if any and remove any manufacturing defect if found during the above period so as to make machinery and equipments operative. The tenderer shall also replace machinery and equipments in case it is found defective which cannot be put to operation due to manufacturing defect, etc.
- (v) In case of machinery and equipment specified by the Purchase Officer the tenderer shall be responsible for carrying out annual maintenance and repairs on the terms and conditions as may be agreed. The tender shall also be responsible to ensure adequate regular supply of spare parts needed for a specific type of machinery and equipments whether under their annual maintenance and repairs rate contract or otherwise. In case of change of model he will give sufficient notice to the Purchase Officer who may like to purchase spare parts from them to maintain the machinery and equipments in perfect condition.

15. Inspection :

- (a) The Purchase Officer or his duly authorised representative shall at all reasonable time have access to the suppliers premises and shall have the power at all reasonable time to inspect and examine the materials and workmanship of the goods/equipment/machineries during manufacturing process or afterwards as may be decided.
- (b) The tenderer shall furnish complete address of the premises of his office, godown and workshop where inspection can be made together with name and address of the person who is to be contacted for the purpose. In case of those dealers who have newly entered in business, a letter of introduction from their bankers will be necessary.

- 16. Samples :** Tenders for articles marked within the schedule shall be accompanied by two set of samples of the articles tendered properly packed. Such samples if submitted personally will be received in the office. A receipt will be given for each samples by the officer receiving the samples. Samples if sent by train, etc., should be despatched freight paid and the R/R or G.R. should be sent under a separate registered cover. Samples for catering/food items should be given in a plastic box or in polythens bags at the cost of the tenderer.
17. Each sample shall be marked suitably either by written on the sample or on a slip or durable paper securely fastened to the sample, the name of the tenderer and serial number of the item, of which it is a sample in the schedule.
18. Approved samples would be retained free of cost upto the period of six months after the expiry of the contract. The Government shall not be responsible for any damage, wear and tear or loss during testing, examination, etc., during the period these samples are retained.
- The Sample shall be collected by the tenderer on the expiry of stipulated period. The Government shall in no way make arrangements to return the samples. The samples

uncollected within 9 months after expiry of contract shall be forfeited by the Government and no claim for their cost, etc., shall be entertained.

19. Samples not approved shall be collected by the unsuccessful tenderer. The Government will not be responsible for any damage, wear and tear, or loss during testing, examination, etc., during the period these samples are retained. The uncollected samples shall be forfeited and no claim for their cost, etc., shall be entertained.
20. Supplies when received shall be subject to inspection to ensure whether they conform to the specifications or with the approved samples. Where necessary or prescribed or practical, tests shall be carried out in Government laboratories, reputed testing house like Sri Ram Testing House, New Delhi and the like and the supplies will be accepted only where the articles conform to the standard of prescribed specifications as a result of such tests.
21. **Drawl of Samples:** In case of tests, samples shall be drawn in four sets in the presence of tenderer or his authorised representative and properly sealed in their presence. Once such set shall be given to them, one or two will be sent to the laboratories and/or testing house and the third or fourth will be retained in the office for reference and record.
22. **Testing charges :** Testing charges shall be borne by the Government. In case urgent testing is desired to be arranged by the tenderer or in case of test results showing that supplies are not upto the prescribed standards or specifications, the testing charges shall be payable by the tenderer.
23. **Rejection:**
 - (i) Articles not approved during inspection or testing shall be rejected and will have to be replaced by the tenderer at his own cost within the time fixed by the Purchase Officer.
 - (ii) If, however, due to exigencies of Government work, such replacement either in whole or in part, is not considered feasible, the Purchase Officer after giving an opportunity to the tenderer of being heard, shall for reasons to be recorded, deduct a suitable amount from the approved rates. The deduction so made shall be final.
24. The rejected articles shall be removed by the tenderer within 15 days of intimation of rejection, after which Purchase Officer shall not be responsible for any loss, shortage or damage and shall have the right to dispose of such articles as he thinks fit, at the tenderer's risk and on his account.
25. The tenderer shall be responsible for the proper packing so as to avoid damage under normal conditions of transport by sea, rail and road or air and delivery of the material in good condition to the consignee at destination. In the event of any loss, damage, breakage or leakage or any shortage the tenderer shall be liable to make good such loss and shortage found at the checking/inspection of the materials by the consignee. No extra cost on such account shall be admissible.
26. The contract for the supply, can be repudiated at any time by the Purchase Officer, if the supplies are not made to his satisfaction after giving an opportunity to the tenderer of being heard and recording of the reasons for repudiation.
27. Direct or indirect canvassing on the part of the tenderer or his representative will be a disqualification.

28. (i) **Delivery period:** The tenderer whose tender is accepted shall arrange supplies within a period of.....from the date of supply order/by.....as under:-

S.No.	Items	Quantity	Delivery period
-------	-------	----------	-----------------

- (ii) **Extent of quantity – Repeat orders :** If the orders are placed in excess of the quantities shown in tender the notice, the tenderer shall be bound to meet the required supply. Repeat orders may also be placed on the rate and conditions given in the tender provided that the repeat orders are up to 50% of the quantity originally purchased and the period is not more than one month from the date of expiry of last supply. If the tenderer fails to do so, the Purchase Officer shall be free to arrange for the balance supply by limited tender or otherwise and the extra cost incurred shall be recoverable from the tenderer.

- (iii) If the Purchase Officer does not purchase any of the tendered articles or purchases less than the quantity indicated in the tender form, the tenderer shall not be entitled to claim any compensation.

29. **Earnest Money :**

- (a) Tender shall be accompanied by an earnest money of Rs..... without which tenders will not be considered. The amount should be deposited in either of the following forms in favour of.....

- (i) Cash through treasury challan deposited under head "**8443-Civil Deposits – 103 – Security Deposits**".
- (ii) Bank Drafts/Bankers Cheque of the scheduled Bank.

- (b) **Refund of earnest money :** The earnest money of unsuccessful tenderer shall be refunded soon after final acceptance of tender.

- ¹(c) **Partial exemption from earnest money :** Firms which are registered with Director of Industries Rajasthan, shall furnish the amount of earnest money in respect of items for which they are registered as such subject to their furnishing registration certificate in original or Photostat copy or a copy thereof duly attested by any Gazetted Officer ²[deleted] from the Director of Industries Rajasthan, at the rate of 1% of the estimated value of the tender shown in NIT.]

- (d) The Central Government and Government of Rajasthan Undertakings need not furnish any amount of earnest money.

- (e) The earnest money/security deposit lying with the department/office in respect of other tenders awaiting approval or rejected or on account of contracts being completed will not be adjusted towards earnest money/security money for the fresh tenders. The earnest money may however, be taken into consideration in case tenders are re-invited.

30. **Forfeiture of earnest money :** The earnest money will be forfeited in the following cases :

- (i) When tenderer withdraws or modified the offer after opening of tender but before acceptance of tender.
- (ii) When tenderer does not execute the agreement if any, prescribed within the specified time.
- (iii) When the tenderer does not deposit the security money after the supply order is given.

.....

1. Substituted vide Circular No. 19/96 dated 1.7.1996.
2. Deleted words "competence certificate" vide Circular No.27/96 dated 27.8.1996.

- (iv) When he fails to commence the supply of the items as per supply order within the time prescribed.

31. (1) Agreement and security deposit :

- (i) Successful tenderer will have to execute an agreement in the Form 17 within a period of 7 days of receipt of order and deposit security equal to 5% of the value of the stores for which tenders are accepted ¹[deleted] within 15 days from the date of despatch on which the acceptance of the tender is communicated to him.
- (ii) The earnest money deposited at the time of tender will be adjusted towards security amount. The Security amount shall in no case be less than earnest money.
- (iii) No interest will be paid by the department on the security money.
- (iv) The forms of security money shall be as below :-
 - (a) Cash/Bank Draft/Bankers Cheque/Receipted copy of challan.
 - (b) Post office Savings Bank Pass Book duly pledged.
 - (c) National Savings Certificate, Defence Savings Certificates, Kisan Vikas Patras, or any other script/instrument under National Savings Scheme for promotion of small savings, if the same can be pledged. These certificates shall be accepted at surrender value.
- (v) The security money shall be refunded within one month of the final supply of the items as per purchases order in case of one time purchase and two months in case delivery is staggered, after the expiry of contract on satisfactory completion of the same or after the expiry of the period of guarantee if any, whichever is later and after satisfied there are no dues outstanding against the tenderer.

- ²[(2) (i) Firms registered with the Director of Industries Rajasthan in respect of stores for which they are registered, subject to their furnishing the registration and prescribed ³[deleted] in original form the Director of Industries or a photostat copy of a copy thereof duly attested by any Gazetted Officer, will be partially exempted from earnest money and shall pay security deposit at the rate of 1% of the estimated value of tender.]

- (v) Central Government and Government of Rajasthan's Undertakings will be exempted from furnishing security amount.

(3) Forfeiture of Security Deposit : Security amount in full or part may be forfeited in the following cases :-

- (a) When any terms and conditions of the contract is breached.
 - (b) When the tenderer fails to make complete supply satisfactorily.
 - (c) Notice of reasonable time will be given in case of forfeiture of security deposit. The decision of the Purchase Officer in this regard shall be final.
- (4) The expenses of completing and stamping the agreement shall be paid by the tenderer and the department shall be furnished free of charge with one executed stamped counter part of the agreement.

32. (i) All goods must be sent freight paid through Railways or goods transport. If goods are

-
- 1.Substituted vide Circular No. 19/95 dated 28.6.1995 for – "Rs.50,000/-" and deleted the words "subject to the maximum of Rs. 1.00 lac" vide Circular No. 6/96 dated 5.2.1996.
2.Substituted vide Circular No. 27/96 dated 27.8.1996.
3.Deleted words "competence certificate" vide Circular No. 27/96 dated 27.8.1996.

sent freight to pay the freight together with departmental charge 5% of the freight will be recovered from the suppliers bill.

(ii) R.R. should be sent under registered cover through Bank only .

(vi) In case supply is desired to be sent by the purchase officer by passenger train, The entire railway freight will be borne by the tenderer .

(vii) Remittance charges on payment made shall be borne by the tenderer.

33. Insurance :

(i) The goods will be delivered at the destination godown in perfect condition .the supplier if he so desires, may be insure the valuable goods against loss by theft, destruction or damage, by fire, flood, under exposure to whether or otherwise viz. (war, rebellion, riot, etc.). The insurance charges will be borne by the supplier and State will not be required to pay such charges , if incurred

(ii) The articles may also be got insured at the cost of the Purchaser, if so desired by the Purchaser, in such cases, the insurance should invariably be with Life Insurance Corporation of India or its subsidiaries.

34. Payments:

(i) Advance Payment will not be made except in rare and special cases. In case of advance payment being made, it will be against proof of despatch and to the extent as prescribed in financial powers by rail/reputed goods transport companies, etc., and prior inspection ,if any . The balance if any will be paid on receipt of the consignment in good condition with the certificate to that effect endorsed on the inspection not given to the tenderer .

(ii) Unless otherwise agreed between the parties payment for the delivery of the stores will be made on submission of bill in proper form by the tenderer to the Purchase Officer in accordance with G.F.&A.R all remittance charges will be borne by the tenderer.

(iii) In case of disputed items, 10 to 25% of the amount shall be withheld and will be paid on settlement of the dispute.

(iv) Payment in case of those goods which need testing shall be made only when such tests have been carried out, test results received conforming to the prescribed specification .

35.(i) The time specified for delivery in the tender form shall be deemed to be the essence of the contract and the successful tenderer shall arrange supplies within the period on receipt of the firm order from the Purchase Officer.

(ii) **Liquidated damages** : In case of extension in the delivery period with liquidated damages the recovery shall be made on the basis of following percentages of value of Stores with the tenderer has failed to supply :-

- | | |
|--|------|
| (1) (a) delay up to one fourth period of the prescribed delivery period | 2 ½% |
| (b) delay exceeding one fourth but not exceeding half of the prescribed period | 5% |

- (c) delay exceeding half but not exceeding three fourth of $7\frac{1}{2}\%$
the prescribed period.
- (d) delay exceeding three fourth of the prescribed period. 10%
- (2) Fraction of a day in reckoning period of delay in supplies shall be eliminated if it is less than half a day.
- (3) The maximum amount of liquidated damages shall be 10%
- (4) If the supplier requires an extension of time in completion of contractual supply on account of occurrence of any hindrance, he shall apply in writing to the authority, which has placed the supply order, for the same immediately on occurrence of the hindrance but not after the stipulated date of completion of supply.
- (5) Delivery period may be extended with or without liquidated damages if the delay in the supply of goods is on account of hindrances beyond the control of the tenderer.
36. **Recoveries :** Recoveries of liquidated damages, short supply, breakage, rejected articles shall ordinary be made from bills. Amount may also be withheld to the extent of short supply, breakages, rejected articles and in case of failure in satisfactory replacement by the supplier alongwith amount of liquidated damages shall be recovered from his dues and security deposit available with the department. In case recovery is not possible recourse will be taken under Rajasthan PDR Act or any other law in force.
37. Tenderers must make their own arrangements to obtain import licence, if necessary.
38. If a tenderer imposes conditions which are in addition to or in conflict with the conditions mentioned herein, his tender is liable to summary rejection. In any case none of such conditions will be deemed to have been accepted unless specifically mentioned in the letter of acceptance of tender issued by the Purchase Officer.
39. The Purchase Officer reserves the right to accept any tender not necessarily the lowest, reject any tender without assigning any reasons and accept tender for all or anyone or more of the articles for which tenderer has been given or distribute items of stores to more than one firm/supplier.
40. The tenderer shall furnish the following documents at the time of execution of agreement:-
- (i) Attested copy of Partnership Deed in case of Partnership Firms.
 - (ii) Registration Number and year of registration in case partnership firm is registered with Registrar of Firms.
 - (iii) Address of residence and office, telephone numbers in case of sole Proprietorship.
 - (viii) Registration issued by Registrar of Companies in case of Company.
41. If any dispute arise out of the contract with regard to the interpretation, meaning and breach of the terms of the contract, the matter shall be referred to by the Parties to the Head of the Department who will appoint his senior most deputy as the Sole Arbitrator of the dispute who will not be related to this contract and whose decision shall be final.

42. All legal proceedings, if necessary arise to institute may by any of the parties (Government of Contractor) shall have to be lodged in courts situated in Rajasthan and not elsewhere.

Signature of tenderer.

AGREEMENT (See Rule 68)

An agreement made this ----- day of ----- between -----
----- (hereinafter called "**the approved supplier**", which expression shall, where the context so admits, be deemed to include his heirs successors, executors and administrators of the one part and the Government of the State of Rajasthan (herein after called "the Government" which expression shall, where the context so admits, be deemed to include his successors in office and assigns) of the other part.

2. Whereas the approved supplier has agreed with the Government to supply to the _____ of the State of Rajasthan at its Head Office as well as at branches offices throughout Rajasthan, all those articles set forth in the schedule appended hereto in the manner set forth in the conditions of the tender and contract appended herewith and at the rates set forth in column _____ of the said schedule.

3. And whereas the approved supplier has deposited a sum of Rs. _____ in _____.

(1) Cash/Bank Draft/Challan no./Banker Cheque No. _____ dated _____.

(2) Post Office Savings Bank Pass Book duly hypothecated to the Departmental authority.

(3) National Savings Certificates/Defence Savings Certificates, Kisan Vikas Patras, or any other script/instrument under National Saving Schemes for promotion of Small Savings, if the same can be pleased under the relevant rule. (The certificates being accepted at surrender value) as security for the due performance of the aforesaid agreement which has been formally transferred to the departmental authority.

4. Now these Presents witness:

(1) In consideration of the payment to be made by the Government through _____ at the rates set forth in the Schedule hereto appended the approved supplier will duly supply the said articles set forth in _____ and _____ thereof in the manner set forth in the conditions of the tender and contract.

(2) The conditions of the tender and contract for open tender enclosed to the tender notice No. _____ dated _____ and also appended to this agreement will be deemed to be taken as part of this agreement and are binding on the parties executing this agreement.

(3) Letters Nos. _____ received from tenderer and letters nos. _____ issued by the Government and appended to this agreement shall also form part of this agreement.

(4) (a) The Government do hereby agree that if the approved supplier shall duly supply the said articles in the manner aforesaid observe and keep the said terms and conditions, the Government will through _____ pay or cause to be paid to the approved supplier at the time and the manner set forth in the said conditions, the amount payable for each and every consignment.

(c) The mode of Payment will be as specified below:-

1. _____
2. _____
3. _____

5. The delivery shall be effected and completed within the period noted below from the date of supply order:-

S.No.	Items Quantity	Delivery period
6. (1) (i)	In case of extension in the delivery period with liquidated damages, the recovery shall be made on the basis of following percentages of value of stores which the tenderer has failed to supply :-	
(a)	Delay upto one fourth period of the prescribed delivery period.	2½%
(b)	Delay exceeding one fourth but not exceeding half of the prescribed delivery period.	5%
(c)	Delay exceeding one fourth but not exceeding three fourth of the prescribed delivery period.	7½%
(d)	Delay exceeding three fourth of the prescribed delivery period.	10%

Note : (i) Fraction of a day in reckoning period of delay in supplies shall be eliminated if it is less than half a day.

(ii) The maximum amount of agreed liquidated damages shall be 10%

(iii) If the supplier requires an extension of time in completion of contractual supply on account of occurrence of any hinderences, he shall apply in writing to the authority which had placed the supply order, for the same immediately on occurrence of the hinderence but not after the stipulated date of completion of supply.

(2) Delivery period may be extended with or without liquidated damages if the delay in the supply of goods is on account of hinderences beyond the control of the tenderer.

7. All disputes arising out of this agreement and all questions relating to the interpretation of this agreement shall be decided by the Government and the decision of the Government shall be final.

In witness whereof the parties hereto have set their hands on the..... day of199.....

Signature of the approved supplier.

Signature for and on behalf of Governor
Designation

Date:

Date:

Witness No. 1

1. Witness

Witness No.2

2.Witness

Appendix - 5

[See Rule 38(A)]

Procedure for Award of Consultancy Services

The following procedure shall be followed for award of consultancy services:-

- (1) **The term consultants** includes a wide variety of private and public entities, including consulting firms, engineering firms, architects, construction managers, management firms, procurement agents, inspection agents, auditors, investment and merchant banks, universities, research institutions, government agencies, non-governmental organisations (NGOs) and individuals. The consultants are used to help in a wide range of activities - such as policy advice; institutional reforms, management, engineering services, construction supervision, financial services, procurement services, social and environmental studies, and identification, preparation and implementation of projects etc.
- (2) **General Considerations:** While the specific rules and procedures to be followed for employing consultants depend on the circumstances of the particular case, four main considerations are to be observed in the selection process:-
 - (i) the need for high-quality services,
 - (ii) the need for economy and efficiency,
 - (iii) the need to give qualified consultants an opportunity to compete in providing the services,
 - (iv) the importance of transparency in the selection process.

In the majority of the cases, these considerations can best be addressed through competition among qualified short-listed firms in which the selection is based both on the quality of the proposal and cost of the services to be provided.

- (3) **Conflict of Interest :** It is to be ensured that consultants provide professional, objective, and impartial advice and at all times hold the client's interests paramount, without any consideration for future work and strictly avoid conflicts with other assignments or their own corporate interest. Consultants shall not be hired for any assignment that would be in conflict with their prior or current obligations to other clients, or that may place them in a position of not being able to carry out the assignment in the best interest of the department.

Without limitations on the generality of this rule, consultants shall not be hired under the circumstances set forth below:-

- (i) A firm which has been engaged by the department to provide goods for a project and any of its affiliates, shall be disqualified from providing consulting services for the same project and conversely.

- (ii) Consultant or any of their affiliates shall not be hired for any assignment which, by its nature, may be in conflict with another assignment of the consultants. As an example, consultants hired to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project and consultants assisting a department in the public assets shall not purchase, nor advise purchasers of such assets.
- (4) **Eligibility :** Firms that are registered or incorporated in, and individuals and personnel are eligible to compete for consulting services. Government-owned enterprises may participate only if they can establish that they are legally and financially autonomous.
- (5) **Associations Between Consultants :** Consultants may associate with each other to complement their respective areas of expertise, or for other reasons. Such an association may be for the long term (independent of any particular assignment) or for a specific assignment. The 'association' may take the form of a joint venture or a sub-consultancy. In case of joint venture, all members of joint venture shall sign the contract and shall be jointly and severally liable for the entire assignment. Once the short list is finalised, and the request for proposals (RFP) are issued, any association in the form of joint venture or sub-consultancy among short-listed firms shall be permissible only with the approval of the department.
- (6) **Evaluation of the Performance of the Consultants :** Consultants shall observe due diligence and prevailing standards in the performance of the assignment. The department shall evaluate the performance of the consultants employed under contracts in a fair and confidential process. The performance rating will be an input for future short-listing. In the case of repeated poor performance, the firm will be notified and provided an opportunity to explain the reasons for it and the remedial action proposed. If poor performance persists, the department may exclude the firm from participation in future assignment for a stated period. Besides, the consultants shall be responsible for the accuracy and suitability of their work.
- (7) **Fraud and Corruption :** The consultants are required to observe the highest standard of ethics during the selection and execution of such contracts. For the purpose of this provision the terms set forth below as follows:
 - (i) "corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution; and
 - (ii) "fraudulent practice" means a misrepresentation of facts in order to influence the selection process or the execution of contract to the detriment of the department and includes collusive practices among consultants (prior to or after submission of proposals) designed to establish prices at artificial, non-competitive levels and to deprive the department of the benefits of free and open competition.In case a consultant is found responsible for corrupt and fraudulent practice following action shall be taken :
 - (a) The department will reject the proposal for award,
 - (b) The department will declare a consultant ineligible, either indefinitely or for a stated period of time, to be awarded any contract.

(8) **The Selection Process :** The selection process shall include the following steps:-

- (i) Administrative and financial sanction for the hiring of consultancy services.
 - (ii) Preparation of Terms of Reference (TOR).
 - (iii) Preparation of cost estimate and budget.
 - (iv) Advertisement.
 - (v) Preparation and issuance of request for proposals to the short listed firms (RFP):-
 - (a) Letter of Invitation (LOI)
 - (b) Information to Consultants (ITC)
 - (c) TOR,
 - (d) Proposed contract
 - (vi) Receipt of proposals.
 - (vii) Evaluation of technical proposals.
 - (viii) Final evaluation of quality and cost.
 - (ix) Single source selection of consultants.
 - (x) Award of the contract to the selected firm.
 - (xi) Negotiations.
- (i) **Administrative and Financial Sanction :** The department shall arrange to issue Administrative and Financial sanction subject to budget provision for conducting any consultancy through private or public consultants provided this consultancy can not be done by the department or any other department of the State Government.
- (ii) **Terms of Reference (T.O.R.) :** The department shall be responsible for preparing the TOR for the assignment. TOR shall be prepared by a person(s) specialised in the area of the assignment. The scope of services described in the TOR shall be compatible with the available budget. TOR shall define clearly the objective, goals, and scope of the assignment and provide background information (including a list of existing relevant studies and basic data) to facilitate the consultants in the preparation of their proposals. If transfer of knowledge or training is an objective, it should be specifically outlined alongwith the details of numbers of staff to be trained, and so forth, to enable consultants to estimate the required resources, TOR shall list the services and surveys necessary to carry out the assignment and the expected outputs (for example, reports, data, maps, surveys). However, TOR should not be too detailed and inflexible, so that competing consultants may propose their own methodology and staffing. The departments and consultants responsibilities should be clearly defined in the TOR.
- (iii) **Cost Estimate (Budget) :** Preparation of a well-thought-through cost estimate is essential if realistic budgetary resources are to be earmarked. The cost estimate shall be based on the department assessment of the resources needed to carry out the assignment : staff time, logistical support, and physical inputs (for example, vehicle, laboratory equipments etc.). The cost shall be defined into two broad categories; (a) fee or remuneration, and (b) reimbursable.

- (ix) **Advertisement, Invitation for Expression of Interest (EOI):** The request for expressions of interest shall be published in the newspapers and a copy may also be sent to such reputed firms dealing with such studies. The eligible consultants may be invited to indicate their interest in providing the consultancy services. The interested consultants be requested to provide information indicating that they are qualified to perform the services (brochures, description of similar assignments, experience in similar conditions, availability of appropriate skills alongwith staff etc.) Consultants may be allowed to associate to enhance their qualifications. It may be mentioned in notice that it is a proposal only for preparation of a list. After a review of letters of interest and information received from consulting firms a short list shall be prepared by the Committee. The procedure for allotting marks which are usually applicable for assessing the offers may even be adopted and EOI so received should be evaluated by giving marks out of 100. The list should be prepared in order of merit. The firms securing marks above 50 may be included in short list.

Note: The department can however advertise inviting technical and financial bids and short list the consultants directly without advertising EOI.

- (v) **Preparation and Issuance of the request for proposals (RFP) to the short listed firms :** The RFP shall include, (a) Letter of Invitation, (b) Information to consultants, (c) the TOR, (d) Proposed contract.
- (a) **Letter of Invitation (LOI) :** The LOIs shall state the intention of the department to enter into a contract for providing of consulting services, the source of funds, the details of the department and the date, time and address for submission of proposals.
- (b) **Information to Consultants (ITC):** All necessary information shall be made available to the short listed firms that would help them prepare responsible proposals and shall bring as much transparency as possible to the selection procedure by providing information on the evaluation process and by indicating the evaluation criteria and factors and their respective weights and the minimum passing quality score. The ITC shall indicate the expected input of key professionals. Consultants, however, shall be free to prepare their own estimates of staff time necessary to carry out the assignment. The ITC shall specify the proposal validity period (normally 60-90 days).
- (c) **TOR :** The TOR shall be prepared as indicated above in this rule.
- (d) **Contract :** The department shall use the appropriate form of contract containing conditions of payment, stages of submission of interim report and final report etc.

- (vi) **Receipt of Proposals** : The department shall allow enough time for the consultants to prepare their proposals. The time allowed shall depend on the assignment, but normally shall not be less than four weeks. The technical and financial proposals shall be submitted at the same time, any proposal or part proposal received after the closing time for submission of proposals shall be returned unopened, no amendment to the technical or financial proposal shall be accepted after the dead line. The technical envelope shall be opened immediately by the Committee. The financial proposals shall remain sealed until they are opened publicly.

Evaluation of the proposal shall be carried out in two stages, first the quality, and then the cost. The Committee shall not have access to the financial proposals until the technical evaluation is concluded. Financial proposals shall be opened only thereafter. The evaluation shall be carried out in full conformity with the provisions of the evaluation criteria enclosed with RFP.

- (vii) **Evaluation of the Technical Proposals** : The Committee shall evaluate each technical proposal taking into account several criteria : (a) the Consultant's relevant experience for the assignment, (b) the quality of the methodology proposed, (c) the qualifications of the key staff proposed, (d) transfer of knowledge, and each criteria shall be marked on a scale of 1 to 100 and then the marks shall be weighted to become scores.

The department shall normally divide these criteria into sub-criteria. The weight given to experience can be relatively modest, since this criterion has already been taken into account when short-listing the consultants. More weight shall be given to the methodology in the case of more complex assignments.

Evaluation of only the key personnel is recommended. Since key personnel ultimately determine the quality of performance, more weight shall be assigned to this criterion if the proposed assignment is complex. The department shall review the qualifications and experience of proposed key personnel in their curricula vitae, which must be accurate, complete, and signed by the authorised official of the consultant and the individual proposed. The individual shall be rated in the following three sub criteria, as relevant to the task:

- (a) **general qualifications** : general education and training, length of experience, position held, time with the consulting firm as staff, experience in other countries etc.
- (b) **adequacy for the assignment** : education, training and experience in the specific sector, field, subject, relevant to the particular assignment, and
- (c) **experience in the region** : knowledge of the local language, culture, administrative system, government infrastructure.

The committee shall evaluate each proposal on the basis of its responsiveness to the TOR. A proposal shall be considered unsuitable and shall be rejected at this stage if it does not respond to important aspects of the TOR or it failed to achieve minimum technical score specified in the RFP. At the end of the process, an evaluation report shall be prepared of the technical responsiveness of the proposal. The report shall substantiate the result of evaluation and describe the relevant strengths and weaknesses of the proposals. All records relating to the evaluation, such as individual mark-sheets, shall be retained until the completion of the project and its audit.

- (viii) **Final Evaluation of Quality and Cost :** After the evaluation of the technical proposal is completed, the department shall notify those consultants whose proposal did not meet the minimum qualifying mark or where considered non-responsive to the RFP and TOR indicating that their financial proposals will be returned unopened after completing the selection process. The department shall simultaneously notify the consultants that they have secured the minimum qualifying marks and indicating the date and time set for opening financial proposal.

After rejecting the offers securing less than the minimum qualifying marks for the quality, the financial envelopes of the rest shall be opened. The firm with the lowest price shall be selected.

- (ix) **Single Source Selection:** Single Source Selection of consultants does not provide the benefits of competition in regard to quality and cost and lacks transparency in selection and could encourage unacceptable practices. Therefore, single source selection shall be used in exceptional cases. The justification for single source selection shall be examined in the context of the overall interests of the department. The reasonableness of cost of consultancy shall be examined based on T.O.R. Key Personnel, Deployment of Personnel, Man-months and their remuneration, overheads, reimbursables and time required for completing the assignment.

Single-source selection may be appropriate only if it presents a clear advantage over competition : (a) for tasks that represent a natural continuation of previous work carried out by the firm, (b) where a rapid selection is essential (for example, in an emergency operation), (c) for very small assignments, or (d) when only one firm is qualified or has experience of exceptional worth for the assignment.

For this purpose every department may maintain a list of consultants having experience of such studies and single source selection may be made from that list.

For single source selection of consultants approval of Finance Department is required beyond the power delegated in Part-III of GF&AR. However, before sending the case to Finance Department the Committee would consider the matter in view of above mentioned conditions and would send the case to Finance Department with full justification.

Note : In case, if the initial assignment was not awarded on a competitive basis, for further continuation of previous work, Competitive process shall normally be followed in which the consultant carrying out the initial work is not excluded.

- (x) **Award of Contract :** After a final evaluation based on any of the above methodology is made, successful consultant shall be awarded the contract.
- (xi) **Negotiations:** Negotiations if required would be undertaken as per provisions given in rule 59 of GF&AR Part-II.

(9) Types of Contracts:

- (i) **Lump Sum (Firm Fixed Price) Contract :** Lump sum contracts are used mainly for assignments in which the content and the duration of the services and the required output of the consultants are clearly defined. They are widely used for simple planning and feasibility studies, environmental studies, detailed design of standard or common structure, preparation of data processing systems, and so forth. Payments are linked to outputs (deliverables), such as reports, drawings, bills of quantities, bidding documents, and software programs. Lump sum contracts are easy to administer because payments are due on clearly specified outputs.
- (ii) **Time Based Contract :** This type of contract is appropriate when it is difficult to define the scope and the length of services, either because the services are related to activities by others for which the completion period may vary, or because the input of the consultants required to attain the objectives of the assignment is difficult to assess. This type of contract is widely used for complex studies, supervision of construction, advisory services, and most training assignments. Payments are based on agreed to hourly, daily weekly or monthly rates for staff (who are normally named in the contract) and no reimbursable items using actual expenses and/or agreed unit prices. The rates for staff include salary, social costs, overhead, fee (or profit), and, where appropriate, special allowances. This type of contract shall include a maximum amount of total payments to be made to the consultants. This ceiling amount should include a contingency allowance for unforeseen work and duration, where appropriate. Time based contracts need to be closely monitored and administered by the client to ensure that the assignment is progressing satisfactorily, and payments claimed by the consultants are appropriate.
- (iii) **Percentage Contract :** These contracts are commonly used for architectural services. They may be also used for procurement and inspection agents. Percentage contracts directly relate the fees paid to the Consultant to the estimated or actual project cost, or the cost of the goods procured or inspected. The contracts are negotiated on the basis of marked norms for the services and/or estimated staff month costs for the services, or competitively bid. It should be borne in mind that in the case of architectural or engineering services, percentage contracts implicitly lack incentive for economic design and are hence discouraged. Therefore, the use of such a contract for architectural service is recommended only if it is based on a fixed target cost and covers precisely defined services (for example, not works supervision).

- (iv) **Indefinite Delivery Contract (Price Agreement):** These contracts are used when department need to have "on call" specialized services to provide advice on a particular activity, the extent and timing of which can not be defined in advance. These are commonly used to retain "advisers" for implementation of complex projects (for example, dam panel), expert adjudicator for dispute resolution panels, institutional reforms, procurement advice, technical troubleshooting, and so forth, normally for a period of a year or more. The department and the firm agree on the unit rates to be paid for the experts, and payments are made on the basis of the time actually used.

(10) Important Provisions:

- (i) **Payment Provisions :** Payment provisions, including amount to be paid, schedule of payments, and payment procedures, shall be given in the contract. Payments may be made at regular intervals (as under time-based contracts) or for agreed outputs (as under lump sum contracts). Payments for advances (for example, for mobilization costs) must normally be backed by advance payment securities such as bank guarantee.

(ii) **Earnest Money and Security Deposit :**

- (a) **Earnest Money :** Consultants have to deposit Earnest Money @ 2% of estimated cost of consultancy work. However, if a retired Government Officer or society of such Government servants participate in tenders. (in case of within 2 years of retirement with the permission of Government as per rules) for consultancy, the quantum of the Earnest Money to be deposited would be @ ½% of estimated cost of consultancy work subject to maximum of Rs. 1.00 lac.
- (b) **Security Deposit :** Consultants have to deposit Security Deposit @ 5% of cost of consultancy work. After adjustment of Earnest Money, remaining amount of security deposit shall be deposited by the consultants in advance.
- (iii) **Staff Substitution:** During an assignment, if substitution is necessary (for example, because of ill health or because a staff member proves to be unsuitable), the Consultant shall propose other staff of at least the same level of qualifications for approval by the departments.

(11) Information to Consultants (ITC):

The ITC shall include adequate information on the following aspects of the assignment :

- (i) a very brief description of the assignment;
- (ii) standard formats for the technical and financial proposals;
- (iii) the names and contact information of officials to whom clarifications shall be addressed and with whom the consultants representative shall meet, if necessary;
- (iv) details of the selection procedure to be followed, including (i) a description of the two-stage process, if appropriate; (ii) a listing of the technical evaluation criteria and weights given to each criterion; (iii) the details of the financial evaluation; (iv) the minimum pass score for quality; and (v) the details on the public opening of financial proposals;

- (v) an estimate of the level of key staff inputs (in staff months) required of the consultants; and indication of minimum experience, academic achievement, and so forth, expected of key staff or the total budget, if a given figure can not be exceeded;
- (vi) details and status of any external financing;
- (vii) the deadline for submission of proposals;
- (viii) currency(ies) in which the costs of services shall be expressed, compared and paid;
- (ix) reference to any laws that may be particularly relevant to the proposed consultants contract;
- (x) a statement that the firm and any of its affiliates shall be disqualified from providing down stream goods, works or services under the project if, such activities constitute a conflict of interest with the services provided under the assignment;
- (xi) the method in which the proposal shall be submitted, including the requirement that the technical proposals and price proposals be sealed and submitted separately in a manner that shall ensure that the technical evaluation is not influenced by price;
- (xii) a request that the invited firm (i) acknowledge receipt of the RFP, and (ii) informs the department whether or not it will be submitting a proposal;
- (xiii) the short list of consultants being invited to submit proposals, and whether or not associations between short-listed consultants are acceptable;
- (xiv) the period for which the consultants proposals shall be held valid (normally 60-90 days) and during which the consultants shall undertake to maintain, without change, the proposed key staff, and shall hold to both the rates and total price proposed; in case of extension of the proposal validity period, the right of the consultants not to maintain their proposal;
- (xv) the anticipated date on which the selected Consultant shall be expected to commence the assignment;
- (xvi) a statement indicating (i) whether or not the consultants contracts and personnel shall be tax-free or not; if not, (ii) what the likely tax burden will be or where this information can be obtained, and statement requiring that the Consultant shall include in its financial proposal a separate amount clearly identified, to cover taxes;
- (xvii) if not included in the TOR or in the draft contract, details of the services, facilities, equipment, and staff to be provided by the department.
- (xviii) phasing of the assignment, if appropriate; and likelihood of follow-up assignments;
- (xix) the procedure to handle clarifications about the information given in the RFP; and
- (xx) any conditions for subcontracting part of the assignment.

(12) Guidance to Consultants :

- (i) When consultants receive the RFP, and if they can meet the requirements of the TOR and the commercial and contractual conditions, they should make the arrangements necessary to prepare a responsive proposal (for example, visiting the State and Department of the assignment, seeking associations, collecting documentation, setting up the preparation team). If the consultants find in the RFP documents-especially in the selection procedure and evaluation criteria-any ambiguity, omission or internal contradiction, or any feature that is unclear or that appears discriminatory or restrictive, they should seek clarification from the department in writing, within the period specified in the RFP for seeking clarifications.
- (ii) In this connection, it should be emphasized that the specific RFP issued by the department governs each selection. If consultants feel that any of the provisions of the RFP are inconsistent with the Guidelines, they should also raise this issue with the department.
- (iii) Consultants should ensure that they submit a fully responsive proposal including all the supporting documents requested in the RFP. It is essential to ensure accuracy in the curricula vitae of key staff submitted with the proposals. The curricula Vitae shall be signed by the consultants and the individuals and dated. Non-compliance with important requirements will result in rejection of the proposal. Once technical proposals are received and opened, consultants shall not be required nor permitted to change the substance, the key staff, and so forth. Similarly, once financial proposals are received, consultants shall not be required or permitted to change the quoted fee and so forth; except at the time of negotiations carried out in accordance with the provisions of the RFP.

GOVERNMENT OF RAJASTHAN

**GENERAL FINANCIAL AND
ACCOUNTS RULES**

AMENDED UPTO 28.05.08

DELEGATION OF FINANCIAL POWERS

Part – III

DELEGATION OF FINANCIAL POWERS

(Refer Rule 26 of Part-I of G.F.& A.R.)

GENERAL LIMITATIONS/CONDITIONS OF POWERS:

The powers contained in the Delegation of Financial Powers are subject to the following general limitations/conditions:-

- (i) No expenditure shall be incurred from the public revenue except on legitimate objects of public expenditure.
- (ii) Nothing contained in these delegations shall empower any subordinate authority to sanction, without the previous consent of Finance Department, any expenditure which involves the introduction of a new principle or practice likely to lead to increased expenditure in future.
- (iii) The powers shall be subject to the budget provision and also to the specific budget provisions wherever mentioned in the delegations.
- (iv) The powers contained in the delegation shall be subject to the Stores Purchase Rules and other provisions contained in the G.F. & A.R. Part-I and II. Purchase shall ordinarily be made on lowest rate through purchase committee except otherwise provided.
- (v) The powers relating to Financial Matters (Part-I) and powers to contingent expenditure (Part-II) and except purchase upto Rs. 2,000/- and those for regular and petty office expenses and personal claims shall be exercised only with the consultation of the F.A./C.A.O./Sr. A.O./A.O./A.A.O. wherever posted in the Departments/Offices.

DELEGATION OF FINANCIAL POWERS
(See Rule 26 of Part I)
Part I : FINANCIAL MATTERS

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
1.	Revenue and Receipt :						
(a)	To enter into Revenue yielding contracts.	<p>1. In case where the contract involves a short fall as compared to average of preceding three years sanction of next higher authority shall invariably be obtained.</p> <p>2. Powers will be exercised through the Committee as prescribed under Departmental Regulations to the extent that if the highest bidder backs out.</p>	Upto Rs. 25,000/- per contract.	Upto Rs. 1,00,000/- per contract.	Full Powers.	-	-
(b)	To enter into revenue yielding contracts in cases of liquor and other State Excise Contracts.	<p>i) The earnest money deposited by the highest bidder shall be forfeited.</p> <p>ii) in case the difference between highest and the second highest bid is less than or equal that of the earnest money, the contract shall be awarded to the second highest bidder provided that his bid is above the reserved price.</p>	-	-	Excise Commissioner, Rajasthan, Udaipur. Full powers.	-	-

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		iii) In case the difference between highest and the second highest bid is more than the earnest money, all such tenders as have bid above the reserve price, shall be given an opportunity for negotiation. iv) In case there is only one bidder left, the contract may be awarded to him provided that his bid is above the reserve price.					
2.	To sanction reduction of rent demand and from the rent roll of a particular piece of land due either to the land being submerged in the bed of river or tanks or due to construction of road or due to land being acquired for a public purpose or a Khatedar dying heirless as a result or which land remain uncultivated or where revenue yielding land was demarcated and reserved as grazing ground under orders of the Collector of the District or reduction of demand of land revenue due to surrender/ abandonments of land by tenants or conversion of agricultural land for non-agricultural purposes.	-	Tehsildar Upto Rs. 500/- in each case/ tenant. S.D.O. Upto Rs. 1,000/- in each case/tenant.	-	Collectors Full powers.	-	-
3.	To sanction reduction in assessment of demand of land revenue where such demand has been erroneously made.	-	Tehsildar Upto Rs. 500/- in each case/tenant.	-	Collectors Full powers.	-	-

S.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of	Admn.	Remarks
----	-----------------	------------------------	----------------	-----------------	---------	-------	---------

No.					Departments	Departments	
			S.D.O. Upto Rs. 1,000/- in each case.	-	Commissioner Colonisation Full powers	-	-
			Tehsildar Colonisation Upto Rs. 500/- in each case.	-	Dy.Commissioner Colonisation Upto Rs.2,000/- in each case.	-	-
			S.D.O. Colonisation Upto Rs.1,000/- in each case.	-	-	-	-
4.	To sanction reduction in the demand of land revenue created erroneously due to change of date of Jagir resumption.	-	-	-	Collectors Full powers.	-	-
5.	To sanction reduction in assessment of demand of Water Revenue if erroneously made by Public Health Engineering Department.	-	Executive Engineer Upto Rs. 5,000/- in each case.	Suptdg. Engineer Upto Rs. 10,000/- in each case.	Chief Engineer Full powers.	-	-
6.	To sanction reduction of demand raised on lands due to non- cultivation on account of land having remained under submergence of Water of tank or river.	Assessment of Land revenue at full rate will be made in such cases every year but on non-cultivation due to land having remained under submergence of water of tanks or river, only one fourth of the demand will be recovered and sanction for reduction of the remaining 3/4 th will be authorised as per powers vested in this item.	Tehsildar Upto Rs. 500/- in each case	S.D.O. Upto Rs. 1,000/- in each case.	Collectors Full powers.	-	-

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
-----------	-----------------	------------------------	-------------------	-----------------	------------------------	----------------------	---------

7.	Recovery of arrears of land revenue	To fix reasonable instalments so as to clear all arrears of land revenue within a maximum period of five years.	-	-	Collector Full powers.	-	-
8.	Remission :						
(i)	To sanction remission of land revenue due to causes other than calamities or weather.	Subject to rules on the subject.			Collectors Upto Rs. 5,000/- in each case.	Divisional Commissioner Full powers.	
(ii)	To sanction immediate remission of land revenue due to:						
(a)	Loss of crops because of locust or other losses.	-	-	-	Collectors Upto Rs. 5,000/- per harvest/District.	Divisional Commissioner Full powers.	-
(b)	Hail or other natural calamities such as cold blasts.	-	-	-	Collectors Upto Rs. 5,000/- per harvest/District	Divisional Commissioner Full powers.	-
9.	To sanction remission of rent of the salt area allotted on lease under the Rajasthan Land Revenue (Saline Areas Allotment) Rules, 1970 due to natural calamities such as Flood etc.	-	-	-	Upto Rent of one year or a part of it in each case depending on the extent of loss suffered.	Divisional Commissioner Full powers.	-
10.	To sanction remission of penal interest charges on account of delayed payment to Pension Contribution.	-	-	-	Director of Pension Department. Upto Rs. 5,000/- in each case.	Full powers.	-

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
11.	To sanction remission of penal interest charged on account of long term advances to Government Servants subject to regular payment of instalment.	-	-	-	Director Treasuries & Accounts. Upto Rs.5,000/- in each case.	Full powers.	
¹ [12.	To waive the enhanced rate of interest in cases of extreme hardship under rule 21 of Rajasthan State Aid to Industries (Loan) Rules, 1983.	This power shall not be sub-delegated further.	-	-	Upto Rs.10,000/- in each case.	Admn.Department (Industries) Upto Rs.50,000/- in each case.]	
13.	Time-Barred claims : To sanction time barred claims and pre-check.	As per provisions of rules 90 to 93 and 188 of Part-I of GF&AR and in accordance with requirements given below :	Full powers after pre-check by Junior Accountant/ Accountant/ Divisional Accountant of claims upto three years.	Full powers after pre-check by Accountant/ Divisional Accountant/ Assistant Accounts Officer of his office of claims of more than three years.	Full powers after pre-check by Accountant/Assistant Accounts Officer/Accounts Officer of his Department for claims of more than three years in case there is no Regional Officer.	-	-
(a)	Pay and Allowances.	(a) That proprietary of the claim is established. (b) Copies of Orders of the documents on which the claim is based. (c) Periods of absence when employee remained on leave, etc., during the period covered by the claim.					

.....
1. Substituted vide Circular No.5/2002 dated 27.3.2002.

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
(b)	Contingent Claims	(d) A statement showing the amounts already drawn, the amount as per claim preferred and difference payable to the claimant. (e) Reference to Treasury Voucher of the corresponding period when the claim was either not drawn or drawn less. (f) Prescribed bills duly signed and attested by the competent authority. (g) Reasons for delay keeping in view the provisions of rules.	-	-do- Old upto 3 Years	-do- (i) Old upto 5 Years. (ii) Upto Rs. 5000/- in each case without any time limit.	Full Powers	-
14.	Payments to heirs of deceased Government servants. To make payment of arrears of Pay and Allowances of deceased Government servants serving at the time of death.	As per provisions of rule 197 of G.F.& A.R.	Full powers				
15.	Undisbursed pay and allowances. To order the retention of undisbursed pay or allowances of Government servant for a period not exceeding three months.	As per provisions of Rule 193 of G.F. & A.R.	Full powers.				

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
16.	Permanent Advance						
	To sanction permanent advance in respect of subordinate offices	As per provisions of rule 212 of G.F. & A.R.	Rs.200/- for own office (Automatically empowered for their own offices	Upto Rs. 1000/- in each case	Upto Rs. 5000/- in each case	Upto Rs. 10,000/- in each case	
17.							
(i)	To incur expenditure on purchase of material for tableaux, dresses for folk dances, cultural programmes, decorations, distributions of sweets, Rewards, holding of public meetings, at homes, lunch ,dinner, printing work and other arrangements in connection with state festivals on Independence Day, Republic Day and Rajasthan Day						GAD Full Powers, Subject to Budget Provision.
(ii)	To incur expenditure for State Festivals on independence Day and Republic day.				Full Powers, Subject to Budget Provision.		
	Advances for Contingent expenditure / Stores;						
18.	To sanction advances for law suits to which the government is a party		Upto Rs.500/- in each case	Upto Rs.2000/- in each case	Full Powers		

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
19.	To sanction advance for purchase of Stores Machinery and other implements etc.	Subject to Rule 67 of Stores Purchas Rules contained in part –II of G.F.& A. R.	Upto Rs.2,000/-in each case. Note : The Powers by Head of office will be sparingly used in cases where adequate funds are not available in the permanent advance and delivery of articles of stores is not given without first paying amount at the time of making delivery of article.	Upto Rs. 10000/- or 75% of the cost whichever is less.	Full powers subject to powers of purchase or 90% of the cost of stores whichever is less. Chief Engineer, Rajasthan Ground Water Department i) Upto 95% in case of proprietary items against the proof of despatch by rail or road ii) Upto 100% in case of explosives on proof of despatch by rail or road	-	
20.	To sanction advances to the rate contract firms for repairs and maintenance of machinery and equipments	Subject to Rule 67 and subject also to the condition that rate contract contains provisions of such advance as a condition of rate contract and rate contract has been sanctioned by the competent authority	Full Powers	Full Powers	Full Powers		

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
21.	To sanction advances for purchase of drugs & medicines.	Subject to Rule 67 and subject also to the condition that rate contract contains provisions of such advance as a condition of rate contract and rate contract has been sanctioned by the competent authority			Director of Medical & Health Services, Principal Medical Colleges, Director Animal husbandry, Director Ayurved. Full powers subject to power of purchase or 75% of the cost of the drugs and medicines whichever is less		
22.	To sanction advance for Purchase of Computer and accessories to Rajasthan state Agency for Computer services	Subject to specific budget provisions.	-	-			Upto 90% of the cost of the hardware, 10% shall be released on its satisfactory installation.
23.	To sanction advance for Purchase of fertilizers, Tools & implements, Seeds / pesticides from State or Central Public Sector Undertaking.	In accordance with the terms of contract			Director of Agriculture Full Powers		
24.	To sanction advances to inspection Wing of DGS & D for carrying out inspection of stores at their prescribed rates of the contract / supply order value		Full Powers	Full Powers	Full Powers		
25.	To sanction advances for meeting expenses in connection with fairs, functions, festivals, etc. organised or celebrated through the departmental agency	Advance will be regulated with the following conditions:	Upto Rs. 5000/- in each case	Upto Rs. 10,000/- in each case	Full Powers		

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Deptt	Remarks
		(i)That sanction contains details of estimated expenditure. (ii)That ceiling for each fair, exhibition, festivals has been fixed by the Department in consultation with Finance Department. (iii)That ceiling of amount and instalment of drawl of advance has been fixed for Republic Day and Independence Day celebrations, etc. arranged by G.A.D.					
26. (i)	To sanction advance for annual rate contract holders for cleaning, sanitation, plant protection, lift operations, security arrangements in big offices, hospitals, schools, colleges, etc.	As per policy and directions of Government	Full Powers	Full powers	Full Powers		
(ii)	To sanction advance for other departmental purposes not covered above.	-	Upto Rs. 1,000/- in each case.	Upto Rs. 5,000/- in each case.	Full Powers		
¹ [(iii)]	To sanction advance for other Departmental purpose not covered under the scheme of Ground Water Department	As per the policy and directions of Government.	Executive Engineer Rs. 10,000/- in each case.	Superintending Engineer Rs. 15,000/- in each case.	Chief Engineer Full Powers.		

Note : Such advance shall be given only for wages/loading un-loading of material and other wages for which payment is to be made at site. Second advance shall be given only after rendering of accounts of first advance. Advance beyond Rs. 10,000/- shall be given in exceptional cases only.]

² [(iv)]	Development and Improvement – Programme/ Schemes : To sanction advance for implementation of Development Programme through NGOs/Voluntary Organisations.	1. The advance shall be granted on revolving basis upto 25% of the sanctioned cost of the project. 2. For safety of the above advance, the land/ instruments and other properties purchased with project funds shall be hypothecated in the name of Government of Rajasthan.	On the basis of powers delegated by HOD – Full Powers.	-	Full Powers		The advance shall be paid to NGOs/ Agencies through Account Payee cheque/or demand drafts in their bank account only.]
---------------------	--	---	--	---	-------------	--	--

1. Added vide Circular No. 29/97 dated 16.9.1997.

2. Inserted vide Circular No.27/2006 dated 14.12.2006

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
27.	To sanction advance for the purchases made against rate contracts of Directors General Supply and Disposals or Central Stores Purchases Organisation as per terms and conditions of rate contracts.	For purchases upto their powers in Part-III of Delegation of financial powers.	Full Powers	Full Powers	Full Powers	-	-
28. (a)	To sanction advance for purchase of petrol, oil and lubricants for Government Vehicles.	-	Upto Rs. 2,000/- per vehicle at a time.	Upto Rs. 2,000/- per vehicle subject to a maximum of Rs. 5,000/- at a time.	Upto Rs. 2,000/- per vehicle. Subject to a maximum of Rs. 10,000/- at a time.	-	-
¹ [(b)	To sanction advance for purchases of petrol, oil, lubricants for Departmental Vehicle from State Motor Garage.	-	Full powers subject to the condition that the advance will be by Treasury challan only.]	-	-	-	-
29.	To sanction advances for purchases of Motor Vehicles and Accessories.	The limits upto which an advance may be sanctioned by Head of Department for purchases of vehicles shall be as under : (i) 98% payment : (a) In respect of vehicles despatched by Rail, 98% of the Ex-Factory price of the vehicles (Basic Government NDP together with Mark-up) plus 100% of excise duty, sales tax and railway freight, if any will be paid on proof of despatch of the vehicle to the consignee and on production of inspection note issued by the Inspector, if inspection is desired by the purchaser duly supported by Railway receipt, number and date.	-	-	Full Powers.		

.....
1. Existing S.No.28 renumbered as Sl.No. 28(a) and new Sl.No. 28 (b) inserted vide CircularNo. 10/94 dated 24.2.1994.

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		<p>(b) In respect of vehicles despatched by Road 98% of the Ex-Factory price of the vehicle (Basic Government N.D.P. + make up) plus 100% of the Excise duty, Sales Tax and Road transportation charges will be paid on proof of handing over the vehicles to the authorised Transport contractor and on production of Inspection Note issued by the Inspector, if inspection is desired by the purchaser.</p> <p>Note : The receipt of the Transport contractor duly certified by Internal Auditor of the manufacturers, will be the proof of despatch for the purpose of payment of the paying authority.</p> <p>(c) In respect of vehicles purchased through authorised Local Dealers of manufacturers whose local depot is in Rajasthan, 98% of the ex-factory price of the vehicle(s) (Basic Government N.D.P. together with mark-up) plus 100% excise duty, sales tax and road transport charges will be drawn from the Treasury on production of proof that the vehicle is available with the dealer depot, and is ready for supply.</p> <p>However, the payment will be made only on the delivery of the vehicle.</p> <p>(ii) Balance 2% payment :</p>					

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		<p>Balance 2% payment shall be made on receipt of vehicles and accessories by the consignee and on assigning of the Inspection note, copies, etc., the above shall be subject to the following conditions :</p> <p>i) The cost of vehicle is the same as approved by the D.G.S&D, New Delhi or as notified by the Government of India for Government purchases. In the absence of any such order, payment shall be made on the ruling prices calculated and certified by the Internal Auditors of the manufacturers for D.G.S.&D supplies. The supplier shall also given an undertaking with an Indemnity Bond that they would refund any excess amount charged, on DGS&D finally notifying rates, for the period.</p> <p>ii) If delivery is taken against supply order at the manufacturers/dealers premises, payment shall be made after inspection and satisfying that the vehicle is in good condition.</p> <p>iii) The Chief Superintendent, Motor Garage, has inspected the vehicle that it is in good and acceptable condition and verified the claim of the firm and certified to that effect. Certificate shall form part of voucher.</p>					

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		iv) Provided that such an advance is as per terms of contract and is duly and fully accounted for within two months of drawl of such advances. Note : The amount of accessories shall not exceeds Rs. 10,000/-.					
30.	To sanction advances for purchase from other Govt./State Govt. and Central Government undertakings.	As per terms of contract, if 100% advance is required to be made.	Full Powers	Full Powers	Full Powers	Full Powers	-
31.	To sanction advances to publishers/ Authorised suppliers for supply of local /foreign periodicals on proforma invoices.	-	Full Powers	-	-	-	-
32.	To sanction advance for seminar/conference/study tour/training camps organised for campaign, etc., or otherwise.	-	Upto Rs. 2,000/- in each case.	Upto Rs. 5,000/- in each case.	Full Powers.	-	-
¹ [32A	To sanction advance to State Govt./ Govt. undertakings for supply of Agricultural inputs to cultivators under various State/Central Programmes.	Subject to Budget provision/ receipt of funds from Central Government.	-	-	Director, Agriculture deptt. and Director, Horticulture Deptt. Full powers.]	-	-
33. (i)	WRITE OFF OF LOSSES : Irrecoverable loss of Stores or public money.	(1) These powers will be exercised subject to the following conditions : (i) That the loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority, and	Upto Rs. 1,000/- in each case.	Upto Rs. 2,000/- in each case.	Upto Rs. 50,000/- in each case.	Upto Rs. 1,00,000/- in each case.	-

-
1. Added vide Circular No. 58/
2. dated 24.11.1993 w.e.f. 26.3.1993.

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		(ii) that there has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.	-	-	-	-	-
(ii)	Deficiencies, depreciation in the value of stores included in the stock and other accounts.	(2) Write off of losses of cash in treasuries whether in the course of remittance or out of treasury balances and of over-payments made to Government servants are governed by separate rules.	-	-	Upto Rs. 50,000/- at the time of revaluation of stock.	Upto Rs. 1.00 lac at the time of revaluation of stock.	-
¹ [A.	Deficiencies/Depreciations in the value of Gold, Silver, and other Metals, Ornaments in the temples under the control of Devasthan Department.	(3) That the loss is not due to theft, embezzlement or fraud as provided in rule 20 (1) Part-I of G.F. & A.R.	-	-	Upto Rs. 10,000/- per annum at the time of revaluation.	Upto Rs. 25,000/- per annum at the time of revaluation.]	-
(iii)	² [Losses of revenue or irrecoverable loans and advances.]	(4) For the purpose of these powers the value of the stores shall be 'book value' at the time of writing off.	-	-	Upto Rs. 10,000/- in each case.	Revenue/Excise Commercial Taxes Deptt. of Govt. Sectt. upto Rs. 50,000/-	-
(iv)	Writing off irrecoverable dues of revenue earning department.		-	-	-		
(I)	Commercial Taxes Department.	-	Through local committee consisting of :	Through local Committee consisting of :	Through local Committee consisting of :	-	-

.....
1. Inserted vide Circular No. 58/93 dated 24.11.1993 w.e.f. 25.1.1993.
2 Substituted vide Circular No. 44/94 dated 8.12.1994.

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		(5) The authority sanctioning the write off of losses of revenue and irrecoverable loans and advances is satisfied that all possible steps short of civil suit had been taken to effect the recovery and that a civil suit would not yield any better results either because of lack of assests or serious defects in title or other equally valid reasons, provided that in cases where the amount involved for recovery is not more than Rs. 500/- and the Head of the Department considers that further efforts for recovery would not be worthwhile he may write off the amount on his authority.	(i) C.T.O. (ii) Accountant of the concerned circle or in his absence another deputed by F.A./CAO of the Department. Upto Rs. 5,000/- in each case.	(i) D.C. (Admn.) of Zone. (ii) C.T.O. concerned of Zone. (iii) A.O. (Recovery) Upto Rs. 40,000/- in each case.	(i) Commissioner. (ii) C.A.O. (iii) D.C. (Admn.) of Zone. (iv) C.T.O. concerned. Upto Rs. 2 lacs in each case.	Above Rs. 2 lacs and upto Rs. 5 lacs.	
II.	Other Departments	(6) In cases of loss by fraud, embezzlement, theft, these powers will be exercised only after final sanction of criminal proceedings.	Through a committee consisting of :	Through a committee consisting of :	Through a committee consisting of :	Admn. Department Rs. 1 Lac in each case.	-

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		(7) The terms "each case" referred to above shall be interpreted with reference to a given point of time. If on a particular occasion a number of items of stores are to be written off, powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. In this context, losses arising out of one incident shall not be split up and written off separately on different dates to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood etc. should be written off at one time. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend upon the amount written off each time.	(i) Head of Office. (ii) A.A.O. / Accountant of Region. (iii) An Officer nominated by Regional Officer. Upto Rs. 1,000/- in each case.	(i) Concerned D.L.O. (ii) Concerned Regional Officer. (iii) Sr.A.O./A.O. nominated by Head of Department. Upto Rs. 20,000/- in each case.	(i) H.O.D./ Dy. H.O.D. (ii) F.A./ C.A.O./Sr.A.O. (iii) Concerned Regional Officer. Upto Rs. 50,000/- in each case.	-	-
(v)	Writing off of irrecoverable irrigation dues under Rajasthan Irrigation and Drainage Rules.	The above conditions shall not be necessary for the Commercial Taxes Department where the certificate shall be given in the sanction in the following form :	Executive Engineer, Irrigation through a Committee of : (i) E.E. (ii) Divisional Accountant. (iii) A.A.O. of circle. Upto Rs. 1500/- in each case.	Suptdg. Engineer Irrigation through a Committee of : (i) S.E. (ii) Concerned E.E. (iii) A.O./A.A.O. nominated.	C.E./Addl.C.E., Irrigation through a Committee of : (i) C.E./A.C.E. (ii) F.A./C.A.O. / Sr.A.O./ A.O. (iii) S.E. of Circle concerned.		

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
		(a) That the loss does not disclose a defect in rules or procedure/or loss disclose a defect in rules or procedure and action to remove such defect has been initiated.	Upto Rs. 1,500/- in each case.	Upto Rs. 3,000/- in each case.	Upto Rs. 5,000/- in each case.	-	-
(vi)	Irrecoverable losses of Library Books/Journals.	<p>(b) That action has been initiated to ascertain whether there has been any serious negligence on the part of any Government servant which may call for disciplinary action.</p> <p>(c) Such Writing off will not lead to release or waive by Government of its claim.</p> <p>(d) That the amount written off has been taken on a separate register and the Government will have the right during the next 60 years counting from the date of claims to recover the amount by Civil Suit if it appears to the Government that the defaulter has got assets or means to pay.</p>	Upto Rs. 1,000/- per annum.	Upto Rs. 2,000/- per annum per institution.	Upto Rs. 20,000/- per annum per institution.	Full Powers.	
34.	TO WRITE OFF OF LOSSES OF OVERPAYMENTS OF PENSION, Gratuity except payments made through Banks.	On the recommendation of Treasury Officer.	-	-	<p>(i) Director of Pensions. Upto Rs. 2,000/- in each case.</p> <p>(ii) Collectors Upto Rs. 500/- in each case.</p>	Upto Rs. 5,000/- in each case.	

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
	Surplus/ Unserviceable /Obsolete Stores:						
35.	To declare any stores as surplus.	Articles should be declared obsolete/unserviceable/surplus by the Committee and as per provisions of Rules 16 to 19 of Part-II of G.F.& A.R.	-	Upto Rs. 10,000/- per annum.	Upto Rs. 50,000/- per annum.	Upto Rs. 2 lacs for each department.	-
¹ [36.	To declare any stores as obsolete, unserviceable and to dispose them off by sale/public auction, destruction.	Articles should be declared obsolete/unserviceable/surplus by the Committee and as per provisions of Rules 16 to 19 and Section VII of Chapter-I of GF&AR Part-II.	-	-	-	-	-
(i)	When the period of serviceability has been prescribed:						
(a)	After expiry of period.	-	Full Powers	Full Powers	Full Powers.	-	-
(b)	Before expiry of the prescribed minimum period (except for vehicles).	-	Rs. 1.00 lakh (subject to cost of each item not being more than Rs. 5000/-)	Rs. 1.00 lakh (subject to cost of each item not being more than Rs. 25000/-)	Upto Rs. 5.00 Lakhs.	Full Powers	-
(ii)	When the period of serviceability has not been prescribed.	-	Upto Rs. 1.00 Lakh per annum.	Upto Rs. 2.00 Lakhs per annum.	Upto Rs. 5.00 Lakhs per annum.	Full Powers]	
	Vehicles :						
37.	Declaring of Vehicles as :	Provided that :					

.....

1. Substituted vide Circular No.8/2006 dated 10.7.2006.

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
(a)	Unserviceable	<p>(i) The vehicle has covered the minimum road kilometers of use as prescribed in Annexure B – Part II and inspected by Committee constituted under rule 18 of Part-II of G.F.& A.R.</p> <p>(ii) The committee shall record the following certificate :</p> <p>(a) That the vehicle has run the distance of use as per condition No. (i).</p> <p>(b) That the vehicle is beyond economic repairs and uneconomical to operate due to excessive consumption of petrol/diesel.</p> <p>(c) That the replacement of parts shall cause heavy expenditure and further running of the vehicle shall be uneconomical.</p>	-	Full powers on the recommendation of prescribed committee.	Full Powers on the recommendations of the prescribed Committee.	-	-
			-	-	-	-	-
			-	-	-	-	-
(b)	Where the vehicle has not covered the prescribed minimum road kilometrage, subject to fulfilment of (b) & (c) above.	-	-	-	-	Full Powers on the recommendation of the Committee.	-

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
(c)	Vehicles lying unused for last 7 years and relevant documents indicating year of purchase and kilometers run not available.	<p>The above Committee shall record the following certificates :</p> <p>(a) That the relevant record relating to year of purchase, kilometers are not available with the Department.</p> <p>(b) That the vehicle has not been put to use for the last seven years and is not likely to be used in future.</p>	-	-	Full Powers. On the recommendation of the prescribed Committee.	-	-
(d)	Vehicles met with an accident and not to be useful after repairs.	<p>The Committee mentioned above shall record the following certificates :</p> <p>(a) That the vehicle is beyond economical repairs and un-economical to operate due to accident.</p> <p>(b) That the replacements of parts shall cause heavy expenditure and further running of vehicle shall be uneconomical.</p> <p>(c) That the total cost of repairs and replacement of parts shall be Rs..... as certified by the Surveyor of Motor Garage Department.</p>	-	-	Full powers on the recommendation of the prescribed Committee.		

38. REFUNDS:

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
¹ [1.	Refunds of Revenue:	Subject to rule 255 of Part-I of GF&AR with following limitations and conditions.	-	Upto Rs. 1000/- in each case.	(i) Upto Rs. 50,000/- in each case. (ii) Commissioner Colonisation Full Powers.	Upto Rs. 1,00,000/- in each case.	-
(A)	REVENUE DEPARTMENT/ COMMERCIAL TAX/EXCISE DEPARTMENT	(i) The claimant is legally entitled to the refund and where fees are remitted the remission is done by competent authority. (ii) The credit is duly verified. (iii)Reference to the refund is recorded against the original entry in the cash book or other documents so as to prevent the entertainment of a double or erroneous claim. (iv)The refund is drawn only on the demand and receipt of the person entitled to refund and not for deposit pending of demand. (v) The departmental officer may sanction the refund when a refund is to be made under orders of court of competent jurisdiction which has become final. (vi)In all other cases sanction of Government shall be obtained.]	(i) Tehsildar upto Rs. 200/- in each case. (ii) Commercial tax officer/ excise officer upto Rs. 1000/- in each case.	Addl./Asstt. Collectors/SDO's upto Rs.1000/- in each case. - -	- - -	- - -	- -

1.Substituted vide Circular No. 21/94 dated 23.4.1994.

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
(B)	FOREST DEPARTMENT/ COMMERCIAL TAXES DEPARTMENT/ EXCISE DEPARTMENT:						
(i)	Excess amount deposited or over collections.	-	-	(i) Dy. Commissioner, commercial Taxes/Excise. Full Powers.	-	-	-
(ii)	Money paid for Licences not sanctioned.	-	-	(ii) Conservator of Forest. Full Powers.	-	-	-
(iii)	In other cases.	-	-	(iii) Upto Rs. 10,000/- in each case.	Full Powers.	-	-
(C)	EDUCATION DEPARTMENT :	-	Head Masters Principal of Secondary/Hr. Secondary Schools.	Dy. Director/ Correspondence Course (Education Department Udaipur).	Head of Colleges/ Polytechnics/ I.T.Is./ Sadul Public School/ S.T.C. schools or other Special Educational Institutions.	-	-
(i)	In the event of award of free studentship.	-	Full Powers.	Full Powers.	Full Powers.	-	-
(ii)	In respect of fee accepted by the Institution.	-	-	Full Powers.	Full Powers.		

S. No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
(D)	MEDICAL DEPARTMENT: In respect of fees charged in excess for supplies and services rendered in the Institutions under their charge is waived by competent authority.	-	Medical Officer incharge of Hospitals/Dispensaries and Primary Health Centres. Full Powers.	-	-	-	-
(E)	PUBLIC HEALTH & ENGINEERING DEPARTMENT: Water rates and charges.	-	Executive Engineer Upto rs. 5,000/- in each case.	Suptdg. Engineer Upto Rs. 10,000/- in each case.	C.E./A.C.E. Full Powers	-	-
(F)	LAND & BUILDINGS TAXES DEPARTMENT	-	Asstt. Directors Upto Rs. 2,000/- in each case.	-	Full powers.	-	-
¹ [(G)	GROUND WATER DEPARTMENT In respect of excess amount deposited by farmers other parties like State/Central Govt. Departments, Undertakings and other agencies for executing blasting, drilling, testing work or for works not done.	-	Executive Engineer Upto Rs.25,000/- in each case.	Superintending Engineer Upto Rs. 50,000/- in each case.	Chief Engineer Full Powers.]	-	-
(H)	TRANSPORT DEPARTMENT: For tax paid for the non-transport vehicles owners of their being transferred to other State or shifting out of Rajasthan.	-	Regional/District Transport Officers. Full Powers.	-	-	-	-
(I)	ADMINISTRATION OF JUSTICE:						

1. Substituted vide Circular No. 17/94 dated 29.3.1994.

S.No.	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Departments	Remarks
	To sanction refund of fines, penalties, etc. imposed in judicial and Revenue cases and credited to treasury or sub-treasury.	Refund will be sanctioned after the order reversing the sentence of fines, etc. has become final.	Courts including Revenue Courts		realising fines, penalties, etc.		
¹ (J)	Rajasthan Public Service Commission (On cancellation of examinations.)	(1) On cancellation of any examination, the RPSC may suo-moto refund the fee without asking for a receipt. (2) The entire amount of fee shall be refunded by the RPSC without any deduction for the money order charges etc. (3) The refund will be sent by money order which would automatically result in receipt given from the candidates in due course.]	Full powers.	-	Full powers.	-	-
² [K.	<u>Mines Department</u> Refund of Royalty to the contractor on the basis of assessment.	Subject to Rule 255 of Part-I of GF&AR with the following conditions : 1. The claimant is legally entitled to the refund. 2. The credit is duly verified. 3. Assessment of the royalty is done by the competent authority. 4. Refund is drawn on the demand and receipt of person entitled to the refund.	To whom delegated		Powers		
			Superintending Mining Engineer			Upto Rs.1.00 lac in each case.	
			Additional Director Mines			Upto Rs. 3.00 lac in each case.	
			Director Mines Department			Full powers.]	
³ [2.	TO SANCTION REFUND OF DEPOSIT /LAPSED DEPOSIT-]						
(i)	Revenue Deposits.						Authority which ordered the acceptance of deposits. Full powers.
(ii)	Civil & Criminal Court deposits.						Authority which ordered the acceptance of deposits. Full powers.
(iii)	DEPOSITS MADE BY SUPPLIERS/CONTRACTORS AS SECURITY FOR THE DUE PERFORMANCE OF THE CONTRACT.	in addition to the conditions laid down in item 38-I of the delegation, powers of refund of deposits shall also be subject to the provisions contained in Rule 263 of Chapter XV of Part-I of GF&AR.					Authority upto extent of their powers to sanction the contract. Full powers. Superintending Engineers of Mines & Geology Department. Full powers.

1. Added vide Circular No.24/99 dated 4.11.1999 w.e.f. 1.12.1993.

2. Added vide Circular No.1/2003 dated 24.2.2003.

3. Substituted vide Circular No. 28/2004 dated 13.12.2004.

	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Deptt.	Re-marks
39.	MONETARY RELIEF TO VICTIMS OF RIOTS, ETC. To grant monetary relief to the victims of communal riots/incidents.	In accordance with the schemes sanctioned by the Government in Home Department.	-	-	Collector Full powers.	-	-
40.	Interim compensation awarded by M.A.C.T. under Motor Vehicle Act.	-	-	-	Upto Rs.20,000/- in each case	Upto Rs.50,000/- in each case.	-
41.	investments Investment in new Cooperative Societies or additional investment in the existing Cooperative Societies.	Subject to the conditions that Societies are running in profit for the last preceding 3 years and that there are no accumulated losses under various scheme approved under principles agreed to by State Government.	-	-	Full Powers.	-	-
42.	SECURITY DEPOSIT FROM SUBORDINATES: To accept security from a subordinate authority entrusted with the security of Cash/Stores, etc. in any of the forms prescribed under rule 317 of G.F.& A.R.	-	Full powers.	-	-	-	-
43.	OTHER SUBJECT: Destruction of official records connected with accounts.	Subject to rules contained in Appendix 6 of Part-I of G.F.& A.R.	-	-	Full powers.	-	-
44.	To fix sale price of commodities produced or dealt by State Enterprises Departments or other Govt. Institutions/Agencies/ Departments.	In accordance with the Government directions and formula prescribed by the Government.	-	-	i) <u>General Manager of Heads of respective undertakings/Governmental Institutions/Agencies/Departments.</u> Full powers to accept highest bid of commodities sold by tender. ii) <u>General Manager, Raj. Salt Sources/Head of Institutions/Undertakings Deptt.</u> Full Powers.		

S.No	Nature of Power	Restriction/ Conditions	Head of Office	Regional Office	Head of Departments	Admn. Deptt.	Remarks
45.	WAIVING OF RECOVERIES						
¹ [(i)	To waive objections or to forgo recovery of irregular expenditure detected in Audit by the Audit Officer of the Office of the Accountant General (Audit) Rajasthan or an Inspecting Officer of the Departmental Internal Check party respectively.		(a)Dy. A.G. upto Rs.150/- in each case. Other Gazetted Officer upto Rs. 50/- in each case. (b)A.O. upto Rs. 150/- in each case AAO upto Rs. 50/- in each case.	Sr. DAG Rs. 200/- in each case. Sr. A.O. upto Rs. 200/- in each case	AG upto Rs. 500/-in each case FA/CAO upto Rs. 500/- in each case .		
(ii)	For items placed under objections not because the whole or any portion of the expenditure is unjustifiable in itself but because it is not exactly covered by rule or the authority for it is insufficient of full proof such as it afforded by sub-vouchers that it has been incurred has not been produced	Recovery or objections may be waived under the following conditions:- (a) the expenditure is not of a recurring nature. (b) when the objection to based on the insufficiency of sanction	(i)DAG ut to Rs. 200/- in each case Other Gazetted Officer upto Rs.150/- in each case Section Officer up to Rs.50/- in each case. (ii)A.O. upto Rs. 200/- in each case. AAO upto Rs. 150/- in each case. AAO upto Rs. 50 in each case.	Sr. DAG Rs.400/-in each case. Sr. A.O. upto Rs.400/-in each case. -	AG upto Rs.1000/- in each case FA/CAO upto Rs. 1000/- in each case -		

1. Substituted vide Circular No. 63/93 dated 28.12.1993.

S.No	Nature of Power	Restriction/Conditions	Head of Office	Regional Office	Head of Departments	Admn. Deptt.	Remarks
		(c) where the objections is based on the insufficiency of proof of payment, the authority shown in column 4,5&6 is satisfied that undue trouble would be caused by insistence in the admission of full proof and see no reason of doubt that the charge has actually been paid.	AO/AAO is satisfied that the authority empowered to sanction expenditure would accord sanction if requested to do so.	Sr. AO is satisfied that the authority empowered to sanction expenditure would accord sanction if requested to do so	FA/CAO is satisfied that the authority empowered to sanction expenditure would accord sanction if requested to do so.	--	-
(iii)	Where expenditure under objection has for any reason become irrecoverable.		(i)DAG upto Rs. 300/- in each case other Gazetted Officer upto Rs. 50/- in each case.	Sr. DAG upto Rs. 400/- in each case.	AG upto 1000/- in each case	-	-
			(ii)AO upto Rs. 300/- in each case AAO upto Rs. 50/- in each case	Sr. AO upto 400/- in each case	FA/CAO upto Rs. 1000/- in each case	-	-
(iv)	In the cases of payments on account of personnel claims which are placed under objection for more than a year.	When satisfied that it was drawn by Government servant under a reasonable belief that he was entitled to it, may forgo recovery on behalf of the State Government.	DAG upto Rs. 300/- in each case. Other Gazetted Officer upto Rs. 50/- in each case.	Sr. DAG upto Rs. 500/- in each case.	AG upto Rs. 800/- in each case]	-	-

PART – II CONTINGENT AND MISCELLANEOUS EXPENDITURE

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
¹ [1.	PAYMENT					
(a)	Part time work	Subject to condition that in case of work of less than four hours duration, the payment will be reduced proportionately.				
(i)	Skilled		Upto Rs.350/-per month per person			
(ii)	Unskilled		Upto Rs. 240/-per month per person.]			
(b)	Filling of water for drinking after normal office hours, if the job is performed by Government servant in addition to his own duties.	Not exceeding Rs. 75/- per month	Full Powers	Full Powers	Full Powers	
2.	OFFICE EXPENSES;					
(a)	Annual Rate Contract for cleaning, sanitation, plant protection, security arrangements, lift operations in big offices, hospitals, school, colleges etc.	As per policy and directions of Government and after inviting tenders as per the Store Purchase Rules.	Full Powers	Full Powers	Full Powers	
(b)	Books, Acts, Codes, Rules Govt. Publications, Reports and books required in schools, Colleges, training institutions, libraries, departments & Offices.		Full Powers	Full Powers	Full Powers	
(c)						

1. Substituted vide Circular No. 9/95 dated 25.2.1995.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(i)	Conveyance Hire :					
(a)	To Non-gazetted including class-IV Government servants	In accordance with rule 225 (5) of Part-I of G.F.&A.R. and instructions contained in Annexure 'A'.	Full Powers	Full Powers	Full Powers.	
			<u>Place</u>	<u>Rate each way</u>	<u>Both ways</u>	Maximum amount admissible per month
			(a) (i) At Jaipur/Delhi	Rs. 5/-	Rs. 10/-	Rs. 100/-
			(ii) Other District Headquarters.	Rs. 4/-	Rs. 8/-	Rs. 80/-
(b)	To a Gazetted Officer appointed as Officer-in-charge in a Court case for attending Courts/Tribunals etc. or visiting Govt. Advocates at their office/ residences for consultation when called by them to prepare written statements etc. in connection with the Court case.		(b) (i) At Jaipur, Delhi, Jodhpur, Kota & Udaipur.	Rs. 15/-	Rs. 30/-	Rs. 250/-
			(ii) At Other Hqrs.	Rs. 8/-	Rs.16/-	Rs.160/-
(c)	For Officers/doctors located outside Rajasthan having no official vehicle.	In accordance with orders issued by the Government.	Full Powers.	Full Powers.	Full powers.	Full Powers.
(ii)	To Govt. Directors/Non-official/ Retired persons attending meetings of the Board of Directors Committees etc.	In accordance with the scales prescribed under T.A. Rules.	Full Powers.	Full Powers.	Full Powers.	Full Powers.
(d)	Electric and Water Charges		Full Powers	Full Powers	Full Powers	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(e)	Expenditure on petty works and repairs: to purchase of articles required to maintain Government Owned Buildings (under the administrative Control of PWD) including sanitary fitting, Water supply and electric installations and their repairs.	-	Upto Rs. 3,000/- per annum	Upto Rs. 5000/- per annum	Upto Rs. 10,000/- per annum.	
(f)	FREIGHT AND DEMURRAGE CHARGES, CUSTOMS EXCISE DUTY:					
(i)	Freight Charges:	(a) Purchases have been made under competent sanction.	Full powers.	-	-	
(ii)	Demurrage :	(b) Reasons to be recorded for payment of demurrage charges.	Full powers.	-	-	
		(c) For regularisation of these charges, the case shall be submitted to the next higher authority who will take action against the delinquent, if any, if he is not competent to take action against the delinquent, he will refer the case to the authority competent to take action against the delinquent.	Full powers.	-	-	
(iii)	Customs and Excise Duty.		Full powers	-	-	
(g)						
¹ [(i)]	Hiring of motor vehicles in emergent cases, Locust, Floods, Election work etc.	Only when Government vehicles are not available.	Full powers.	Full powers.	Full powers.	
¹ [(ii)]	Hiring of Motor Vehicles	Only when Govt. vehicles are not available and subject to budget provision.	-	-	Full powers.]	

1. Existing item (g) renumbered as (g)(i) and new item (ii) inserted vide Circular No.4/97 dated 28.1.1997.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(h)	Hiring Furniture & Fixtures, Fans etc.	(i) Not for normal office working, only for Camps, Festival, functions, conferences Seminar exhibition etc.	Upto Rs. 2,000/- per occasion.	Upto Rs. 5,000/- per occasion.	Full Powers.	
		(ii) For Office (Fans or Room Cooler only)	Upto Rs. 200/- per annum.	Upto Rs. 500/- per annum.	Full powers.	
(i)	Hot and cold Weather charges.		Full Powers.	Full Powers.	Full Powers.	
(j)	Hired/Requisitioned Buildings:					
(i)	To incur expenditure on purchase and repairs of articles relating to electric, sanitary fittings and water arrangements required to maintain such private buildings.	Provided these are not arranged by house owners.	Upto Rs. 1,000/- per annum.	Upto Rs. 2,000/- per annum.	Upto Rs.5,000/- per annum.	
(ii)	To incur expenditure on alterations/temporary structure/partition in the buildings.	Provided these are not arranged by house owners. Provided when the buildings is released Govt. should have the right to remove such installations and material added.	Upto Rs. 5,000/- per annum.	Upto Rs. 10,000/- per annum.	Upto Rs. 50,000/- per annum.	<u>Admn.Deptt.</u> Full Powers.
(k)	Liveries and clothings and stiching charges (summer clothings, water proof caps, Turbans, Umbrellas, Jersies, Warm clothing, badges & like.)	The scale limit of expenditure and supply shall be governed by Rules and liveries and orders of Government.	Full Powers.	Full Powers.	Full Powers.	
(l)	Maintenance of garden :					

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office Deptt.	Regional Officer	Head of	
	Purchase of seeds, fertilisers, pesticides, plants, tree guards fencing etc.	-	Upto Rs. 2,000/- per annum.	Upto Rs. 5,000/- per annum & Horticulturist (PWD) Rs. 5,000/- per annum.	Full powers.	
(m)	Obtaining of standard forms by indent on the printing & stationery department.	-	Full powers.	Full powers.	Full powers.	
(n)	Other charges e.g. Petty items like Surahi, bastas, glass, periodicals, newspapers maps, battery cells, electric bulbs, fire woods, torch, bags phenyle, finit, soap, buckets, mugs, doormats, carpets, rubber stamp, seal etc. usually needed to manage the office.	(i) Periodicals/newspapers to be purchased in scales to be prescribed by the Head of Department. Rubber stamps and office seals shall be made/purchased with caution from firms of repute only.	Full powers.	Full powers.	Full powers.	
		¹ [(ii) Periodicals/News papers to be purchased for Secretaries/Special Secretaries to Government including Commissioners and Secretaries to Govt. as per scales prescribed as under:- 3 News papers or 2 Newspapers and one periodical.	Full powers.	Full powers.	Full powers.	
		(iii) Periodicals/Newspapers to be purchased for Dy. Secretaries to Govt. and equivalent officers as per scales prescribed as under:- 2 News papers or 1 News paper and 1 periodical.	Full powers.	Full powers.	Full powers.	

1. Existing Restrictions/Conditions numbered as (i) and new item (ii) & (iii) inserted vide Circular No. 58/93 dated 24.11.1993 w.e.f. 5.2.1993 respectively.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(o)	Pictures and Paintings	Through purchase committee.	-	-	Full powers.	
(p)	Polythene Bags	-	Full powers	-	-	
(q)	Payment of incentive money to the persons and motivators under Family welfare programmes.	As per rates and norms prescribed by the Government.	Full powers	-	-	
(r) (i)	Postage and telegrams and telephones (including postal commission for VPP/DD charges).	Subject to limits of local calls at residence as specified by the Government from time to time.	Full powers	Full powers	Full powers	
(ii)	Commission on postal M.O. to be sent to contractors or suppliers in unavoidable cases or Government servants.	-	Full powers	Full powers	Full powers	
² [(iii)	Courier Services	Expenditure should be within the limits/savings available in the same budget head/sub-head from stamps/postal charges.	-	-	Full powers]	
¹ [(s)	Purchase of stationery (Plain and Printed)	Subject to the following conditions:-	Full powers	Full powers	Full powers	
		(i) Government Press shall notify detailed specifications and rates for various types of stationery item from time to time for issue to Government offices.				
		(ii) The Government Offices may buy the stationery items (Plain & Printed) from Government Press on the notified rates.				
		(iii) At the same time the Government Offices will be free to buy stationery (Plain & Printed) of the same specification from the open market, upto the rates notified by the Government Press, without obtaining N.A.C. from Government Press and without any tender.				
		(iv) Where Government Press has not notified the rates for certain Stationery items, Government Offices shall be free to buy such stationery items from open market as per rules.]				

1. Substituted vide Circular No. 9/96 dated 21.3.1996.

2. Added vide Circular No. 24/2006 dated 25.11.2006.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(t)	Repairs and maintenance of furniture and other items viz. fire extinguishers, chairs, tables, racks, carpets, curtains, sofasets, coats, locks etc.	-	Full powers	-	-	
(u)	Repairs of bicycles.	-	Full powers	-	-	
(v)	Repairs and maintenance of typewriters, duplicators and other office machines and equipments other than covered under item (U) above.	(i) In case repairs and maintenance of machines and equipments are on rate contract firms with C.S.P.O. repairs shall be got done from those firms only.	Full powers	-	-	
		(ii) Where there is no rate contract or in urgent cases. Subject to provisions of rules 225 (4) of Part-I of G.F.& A.R. & conditions as below:	Upto Rs. 500/- in each case.	Upto Rs. 1,000/- in each case.	Full powers	
		(a) Only original and genuine parts manufactured are fitted and such parts except rubber and plastic shall carry guarantee of one year.				
		(b) Repairs will be carried only when guarantee period has expired.				
		(c) Drawing and Disbursing Officer shall certify the nature of urgency.				

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(w)	Repairs and maintenance of photostat/Copiers machines, Computers, Refrigerators, Air-conditioners, T.V., Calculating Machines, V.C.R./V.C.P., Fax, Kitchen Equipments/Medical/ Scientific Instruments and equipments and electronic machines like X-ray, Sonography, etc. Intercom-telephones, Tractors, Cameras over-head/ Film Projectors from original equipment manufacturers/ distributors/ their authorised dealers shops.	(i) In each case of annual Rate contract either with CSPO or Departmental Rate Contract.	Full powers.	-	-	
		(ii) Without Rate Contract or where CSPO firms do not have their offices/ Units or in urgent cases.	Upto Rs. 5,000/- in each case.	Upto Rs. 10,000/- in each case.	Full powers.	
(x)	Repairs of electric lamps, fans and other electric equipments, Radio and Musical Instruments etc.		Full powers	-	-	
(y)	Repairs to and Carriage of tents, etc.		Full powers.	-	-	
(z)	Refreshment served in meetings/ Conference etc.	Subject to the orders issued by the Government.	Full powers.	-	-	
(aa)	Transportation/Distribution/ Storage Charges/ Carriage of records.	(a) For lowest tenders.	Full powers.	-	-	
		(b) Without tenders at the approved rates of transport union.	Upto Rs. 20,000/- in each case.	Upto Rs. 50,000/- in each case.	Full powers.	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(bb)	Testing charges of material in Government/ Recognised Laboratores and Inspection wing of DGS&D.	As per provision of agreements.	Full powers	-	-	
(cc)	Training Expenses:					
(i)	Expenses on Training within the country:					
(a)	Without fees	-	-	Full powers	-	-
(b)	With fee	-	-	-	Upto Rs. 3000/- in each case.	Admn. Deptt. Full powers.
² [Note : In Police Department, powers vested in Admn.Deptt. for above item (cc)(i) will be exercised by Director General (Police), through a Committee of the following officers:- (1) ADGP (Training) (2) IGP (Personnel) (3) Director, RPA and (4) Financial Advisor, PHQ.]						
(ii)	Expenses of Seminar/Study Tour/ Conference.	-	Rs. 2000/- in each case.	Rs. 5000/- in each case.	Full powers.	-
(dd)	Washing Charges	-	Full powers.	-	-	-
(ee)	Winding and regulating of office clocks other than electronic clocks.	Not exceeding Rs. 15/- per month in any one office.	Full powers.	-	-	-
¹ [(ff)	To sanction cost imposed by the courts in cases of Rajasthan State Insurance Department.	-	-	-	Director Insurance Upto Rs. 500/- in each case subject to maximum Rs. 10,000/- per annum.	Admn.Deptt. Finance (E&R) Upto Rs. 1,000/- in each case subject to maximum Rs. 50,000/- per annum.]
3.	Purchase of non-recurring items:					
(i)	Bicycles:					
(a)	Purchases	The number of bicycles required for each office will be fixed by the Head of Department.	Full powers.	-	-	-

1.Added vide Circular No. 6/2000 dated 1.3.2000.

2.Inserted vide Cir. No.12/2007 dated 7.6.2007.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(b)	Replacement :	Provided that if the bicycle has been used for more than 5 years and is unserviceable, and the cost on repairs will be excessive, so as to be uneconomical.	Full powers	-	-	
(ii)	Computers & Softwares	As per policy and instructions of the Government and specific budget provision and purchases through Rajsthan State Agency for Computer Services.	-	-	Full powers.	
(iii)	Crockery and Cutlery.	-	Upto Rs. 400/- per annum.	Upto Rs. 600/- per annum.	Upto Rs. 5,000/- per annum.	
(iv)(a)	Duplicating Machines and Typewriters (including Electronic).	Subject to specific budget provision, Typewriters of all kinds shall be obtained only from (C.S.P.O.) Finance Department.	Full powers.	-	-	
(b)	Calculators	Calculating Machines and Other Office Equipments	Full powers.	-	-	
(c)	Training Equipments like overhead Projector, Film Projectors, etc.	-	Full powers.	-	-	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(v)	Electric Lamps, Table Fans, Tube-lights and Other Electric Equipments and apparatuses.	For purchase of electric light, bulbs and tube-lights it will not be necessary to purchase them through the P.W.D. nor will a N.A.C. be required from P.W.D.	-	-	-	
		(i) In case of Rate Contract (Six Tubelights and 12 bulbs may be purchased from market even when there is Rate Contract in emergency).	Full powers.	-	-	
		(ii) In case there is no rate contract.	Upto Rs. 1,000/- in each case.	Full powers.	Full powers.	
(vi)(a)	Furniture & Fixtures.	(i) When there is no rate contract.	Upto Rs. 5,000/- in each case.	Upto Rs. 10,000/- in each case.	Full powers.	
		(ii) In respect of items on C.S.P.O. list/ D.S.S.&D. Rates and Rate contract finalised by Department.	Full powers.	-	-	
(b)	For Educational Institutions.	In case there is no rate contract.	Upto Rs. 10,000/- in each case.	Upto Rs. 20,000/- in each case.	Full powers.	
(vii)	Fire Protection purchase of fire extinguishers.	-	Full powers.	-	-	
(viii)	Inter-com equipments dictaphone and other telephone equipments.	Subject to specific budget provision.	Full powers.	Full powers.	Full powers.	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(ix)	Kitchen Utensil and equipments.	-	Upto Rs. 10,000/- in each case.	Upto Rs. 20,000/- in each case. Superintendent Hospitals Full Powers.	Full powers.	
(x)	Photostat/Copiers	Subject to specific budget provision.	-	-	Full powers.	
(xi)	Room Cooler fans and pumps	-	Upto Rs. 3,000/- per annum.	Upto Rs. 6,000/- per annum.	Full powers.	
(xii)	Tents and Camp Furniture and Equipments.	Subject to specific budget provision and scales, if any.	-	-	Full powers.	
(xiii)	Water Cooler, Air Conditioners, Refrigerators, Cameras etc.	Subject to specific budget provision and scales, if any.	-	-	Full powers.	
4.	PAYMENT FOR PROFESSIONAL AND SPECIAL SERVICES:					
(a)	Remuneration for holding examination, paper setting, evaluation, superintendence etc.	As per rates prescribed by Government.	Full powers.	Full powers.	Full powers.	
(b)	Charges to artists.	As fixed.	Full powers.	Full powers.	Full powers.	
(c)	Charges for experts honorarium for delivering lectures or experts participating as resourcement in seminar, symposium workshop organised by training institutes/Deptt.	As per rates fixed by Government.	Full powers.	Full powers.	Full powers.	
(d)	Copying and section writing.	Subject to verification by Govt. Advocate.	Upto Rs. 500/- in each case.	Upto Rs. 1,000/- in each case.	Full powers.	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(e)(i)	Fees to Advocates/ Arbitrators.	As per Rules of the Government.	Full Powers	Full Powers	Full Powers	
(ii)	Fees to pleaders engaged to defend indigent persons.	For matters under Rajasthan Legal Aid Rules, 1984.			Committee constituted under the Rajasthan Legal Aid Rules, 1984– Full Powers.	
(iii)	Payment of legal fees for criminal and Civil & Misc. Cases.	Where no rules exists to determine the legal fees or where the amount is inadequate looking to the status of advocate.			<u>Law Department</u> Upto Rs. 35,000/- in each case.	
(iv)	Payment of fees to Advocates outside the State.	Where rates have not been fixed by the Government.	Upto Rs. 2,000/- in each case	Upto Rs. 5000/- in each case	Upto Rs. 10,000/- in each case	Admn.Deptt. Full Powers
5.	RENT, RATES, TAXES & ROYALTY:					
(a)(i)	Rent of private building for office accommodation if Govt. building is not available.	(1) Certificate once in two years from Collector (or GAD in case of Jaipur) that suitable building of Govt. is not available (2) Certificate that the rent charged is reasonable, is necessary from P.W.D. (B&R) authorities specified by the Chief Engineer.	Upto Rs. 2000/- per month	Upto Rs. 4000/- per month	Full Powers	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
		(3) Certificate from PWD that rent charged is reasonable is necessary only when building is first taken on rent and not every year.				
		<u>Note:</u>				
		1. Rent Upto 9% of the cost of building (including land) is considered reasonable rent.				
		2. The licence/Lease will be for a period of five years initially.				
		¹ [3. In the agreement for tenancy in respect of lands and buildings taken on hire by the State Government, the initial rent may be fixed as assessed by P.W.D. as per existing rules. After a period of 5 years, the lease shall be extendable on the option of the State Government, and BEYOND 10 years the lease may be extended by mutual consent. The rent shall, however, be increased as per the provisions of Rajasthan Rent Control Act as amended from time to time.				
		However, where the Rajasthan Rent Control Act is not applicable the rent shall be revised after 5 or beyond 10 years, as the case may be, on the basis of reassessment of rent by the PWD or on increase of rent by 25% whichever is less.]				

1.Substituted vide Circular No.11/2004 dated 10.5.2004.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
		4. The aforesaid provision will also be applicable in respect of lands and building already on hire with the State Government.				
		5. The Government would be competent to terminate the tenancy earlier than the prescribed period or extended period, as the case may be, by giving 3 months previous notice.				
(ii)	Hiring of buildings without P.W.D. assessment.	(i) Rent payable per Sq.Ft. for semi-pucca building without water and electricity.	Upto 45 Paisa of per Sq.ft. plinth per month Full powers.			
		(ii) Rent for a pucca building without water and electricity.	Upto 65 Paisa per Sq.ft. plinth per month. Full powers.			
		(iii) If the building is electrified.	Upto 5 paisa of per Sq.ft. of plinth per month extra Full powers.			

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
		(iv) If the building has water connection. Note : Rent will not exceed Rs. 3000/- per annum.	Upto 5 Paisa of per Sq.ft. plinth area per month. Full powers.			
(b)	Local Taxes on building (Municipal rates and Taxes etc.)	Expenditure to be borne by the owner of the building.				
(c)	To sanction rent for office accommodation over and above P.W.D. assessment.	Reasons will be recorded.				Admn.Deptt. Full powers.
6.	PUBLICATION:					
	Printing & binding from other than Govt. Presses.	Work will be got done as per provisions of rule 225 (3) of Chapter XI of Part-I of GF&AR.				

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
		NAC will be deemed to have been obtained if not received from Government Press within 15 days of the date of issue or request for NAC. Request be sent by outstation officer under the registered A/D letter. For offices located at the headquarters of Government Press written acknowledgement will be sufficient. Work will be in accordance with jobs specified in NAC.				
		(a) With NAC from Govt. Press.	Upto Rs. 5,000/- in each case.	Upto Rs. 20,000/- in each case.	Full powers.	
		(b) ¹ [Without NAC from the Govt. Press.]	Upto Rs. 1,000/- in each case.	Upto Rs. 5,000/- in each case.	Upto Rs. 20,000/- in each case. Secretary to Governor Full Powers.	Admn.Deptt. Full Powers.
7.	ADVERTISING AND PUBLICITY EXPENSES:					
(a)	Exhibition/Fairs/Compaign Camps.	Arranged as per directions of the Government/Head of Department.	-	Upto Rs. 5000/-	Full powers.	

1. Substituted vide Circular No. 58/93 dated 24.11.1993 w.e.f. 7.9.1993.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
(b)(i)	Varity programme, Kavi Sammelan, Mushairas, Quawwalis, Puppet shows, Hari Katha etc., under Family Welfare Programmes or fairs, festivals organised by Tourism Department.	-	-	Upto Rs. 5,000/-	Full powers,	-
¹ [(ii)	Publicity of Small Savings schemes through Audio-Visual methods. Hoardings, Keosks, Bus panels, display boards, Balloons, wall paintings and through various conventional and innovative modes.	Subject to budget provisions	Rs.10,000/- for each item in a year.	-	Upto Rs. 1 Lac for each item in a year.]	
(c)	Printing of Publicity Material	-	-	Upto Rs. 5,000/-	Full powers	
(d)	Advertisement Charges	To issue advertisements (excluding display advertisement) in papers and rates approved by Director of Public Relations, Rajasthan.	-	-	-	Secretary, RPSC & Chief Engineers Full powers
		To issue advertisements relating to State Lotteries on Commercial rates to D.A.V.P. approved newspapers which do not accept the DAVP rates.	-	-	-	Director, State Lotteries Rajasthan Full powers

1. Renumbered and added vide Circular No. 18/98 dated 31.10.1998 and again substituted vide Circular No. 7/99 dated 4.3.1999.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
		¹ [To issue advertisement to All India Radio & Door-Darshan for incentive schemes of Small Saving Department at the approved rates of All India Radio & Door-Darshan to the extent of budget provision under advertisement and publicity head.	-	-	-	Director, Small Savings Department Full powers]
(e)	Publicity and advertisement charges	Education Publicity Officers of U.N.F.P.A. Schemes of Medical & Health Department.	Upto Rs.1,000/- at a time limited to Rs.5,000/- per annum.	-	-	-
² [(f)	Production of feature film.	Subject to the availability of specific budget provision.	-	-	1 Lac per annum	<u>Admn. Deptt.</u> Full Powers
(g)	Publicity, Advertisement & Broadcasting through All India Radio & Doordarshan at their approved rates.	Subject to the availability of specific budget provision for the same.	-	-	1 Lac per annum	<u>Admn. Deptt.</u> Full powers]
8.	<u>GRANT-IN-AID/CONTRIBUTION/SUBSIDIES :</u>					
(i)	To sanction grant in aid to voluntary agencies under approved schemes of public co-operation.	As per rules ensuring proper safe-guards for securing proper utilisation of funds.	-	-	Full powers	-
(ii)	To sanction subsidy (Central & State) to industrial Units on the approval of State Level Committee.	-	-	-	Director Industries Department Full powers.	-

1. Inserted vide Circular No. 32/97 dated 14.10.1997.

2. Added vide Circular No.8/2002 dated 7.6.2002.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt	
¹ [(iii)]	To sanction capital Investment Subsidy (Central & State) to Industrial Units on the approval of District Level committee.					General Manager District Industries Centre Full Powers]
² [(iv)]	To sanction subsidy to the farmers under the approved scheme of Agriculture Department.	As per rules ensuring proper safeguards for securing proper utilisation of funds	Rs.30,000/-in each case .	Rs. 90,000/- in each case.	Full powers.]	-
9.	SCHOLARSHIP AND STIPENDS:	Subject to provisions off rules.	Full powers.	Full powers	Full powers	-
10. (a)	WORKS: To execute works through and agency other than PWD in case of buildings, other departmental works etc. the administrative control of which is entrusted to them.	-				

1.Added vide Circular No. 11/94 dated 4.3.1994

2.Added vide Circular No. 2/97 dated 18.1.1997 and substituted vide Circular No. 4/2008 dated 12.3.2008.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt	
(i)	Original Works	Subject to observance of rules contained in chapter XIII of Part-I of GF & AR regarding sanction, estimates, M.B. ets	Upto Rs. 10,000/- in each case.	Up to Rs. 30,000/- in each case	Upto Rs. 2.00 Lacs in each	Admn. Department Upto Rs. 5.00 Lacs in each case.
(ii)	Repairs including special repairs	Note:- The above condition will not apply to expenditure Upto Rs. ¹ [50,000] incurred in repairs including Special repairs.	Upto Rs. 10,000/- in each case.	Upto RS.20,000/- in each case.	Full Powers.	
(b)	Public Ceremonies connected with laying of foundation stone or inauguration of Government buildings, etc.	The expenditure would include printing of invitations, hiring of shamianas, refreshments, garlands, photographs, etc.	-	-	Upto Rs. 5000/- in each case.	
11.	MACHINERY / EQUIPMENTS / TOOLS AND PLANTS:					

1. Substituted for – [30,000/-] vide Circular No. 8/94 dated 9.2.1994

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
(A)	Purchases:					
	Scientific, Drawing Surveying and mathematical instruments, Lab.Equipments, Surgical Instruments, Electrical & Electronic Equipments, machines for Hospitals/Dispensaries, Plants & Machinery/tools, Equipments, Tractors, Tankers, Compressors, Generators, Motor Pumps, Grass mover and Other Equipments, Agricultural implements approved items manufactured by Rajasthan State Agro Industries, Corporation, Musical Instrument including T.V., V.C.R./V.C.P. Cassettes etc.	Subject to specific budget provision, and				
		(a) If there is contract entred into by the Head of Deptt./ CSPO DGS & D.	Full Powers	Full powers	Full Powers	
		(b) In case the Govt. has issued directions that certain items shall be purchased from a specific corporation/ organisation. The purchases shall be made from them only.	Full Powers			
		(c) If there is no rate contract	Upto Rs. 30,000/- per annum	Upto Rs. 40,000/- per annum	Full Powers	
12.	Maintenance and Repairs of Other Equipments					

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional	Head of Deptt.	
	Repairs/erections and maintenance of Machines and equipments other than motor vehicles including spare parts.	Subject to the provisions of rule 225(4) of Part-1 of GF &AR				
		(i) Where there is no annual rate contract.	Upto Rs. 10,000/- in each case.	Upto Rs. 20,000/- in each case.	Full Powers	
		¹ [(ii)As per rate contract entered into by the Heads of Departments/Government.]	Full Powers	Full Powers	Full Powers	
13.	To arrange audio-video for educational, medical programme, etc.	Work shall be got done from film producers, reputed advertising agencies etc. at DPR rates, and programmes shall be approved by Head of Department.	Full Powers	Full Powers	Full Powers	
14.	Live-Stock:					
(a)	Purchase of animals and birds.	Through Purchase Committee constituted and expenditure regulated as per prescribed scale.	Full Powers.	Full Powers.	Full Powers	
(b)	Feed and fodder for animals/birds.	(a) If there is a rate contract entered into by the Head of Department.	Full Powers.	Full Powers.	Full Powers.	
		(b) If there is no such rate contract/approved tender.	Upto Rs. 30,000/- per annum.	Upto Rs. 50,000/- per annum.	Full Powers.	
15.	MOTOR VEHICLES:					

1. Substituted vide Circular No. 58/93 dated 24.11.1993 w.e.f. 12.10.1993.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(i)(a)	Purchases	(a)(i) Subject to the conditions laid down by the Govt. and specific budget provision.	-	-	Full Powers	
		(ii) Purchase will be made of ordinary make or model of vehicles as given in DGS&D rate contract.	-	-	Full Powers	
		(iii) Accessories will not exceed Rs. 10,000/- per vehicle.	-	-	Full Powers	
(b)	Repairs and Maintenance including petrol and lubricants, tyres and batteries, etc.	(b)(i) Petrol, Oil and Lubricants and customs charges for imported vehicles.	Full Powers	Full Powers	Full Powers	
		(ii) Repairs, retreading of tyres, tubes, batteries, etc.	Full Powers	Full Powers	Full Powers	
(c)(i)	Fabrication of bodies for buses etc.	-	-	-	Full Powers	
(ii)	Repairs to motor vehicles from private workshop without NAC from State Motor Garage.	Repairs and maintenance of motor vehicles shall be got done in accordance with rule 225(4) of Part-I of these Rules and spare parts shall be purchased in accordance with store purchase Rules.	Upto Rs. 3,000/- in each case.	Full Powers	Full Powers	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(iii)	To carry repairs to motor vehicles from private workshops with NAC from Motor Garage or Departmental Workshop.	Spare parts shall be purchased only from authorised dealers or manufacturers, sole distributors or original equipment suppliers as per store purchase rules.	Full Powers	Full Powers	Full Powers	
16.	MATERIAL & SUPPLIES:					
(a)	Bed Sheets/Covers, Galicha, Towels, Blankets, pillow covers, quilts, mattresses and other linen.					
(i)	For Circuit Houses, under control of G.A.D. and Raj. Houses, Jodhpur House, New Delhi.	-	Upto Rs. 5,000/- per year.	-	Collector/ Resident Commissioner, Delhi Full Powers.	Admn. Deptt./GAD Full Powers
(ii)	For Rescue/Shelter/Aftercare Homes, Dak Bungalows, Rest Houses, etc.	-	Upto Rs. 5,000/- per annum.	-	Full Powers	
(iii)	For Hospitals.	-	-	Supdt. Hospitals/ CMHOs 50,000/- per year.	Full Powers.	
(b)	Bhang and Liquor	If purchased from Govt. companies/undertakings	Full Powers	Full Powers.	Full Powers	
(c)	Chemicals, Paints, Seeds, Fertilizers, Pesticides.	-	Full Powers	Full Powers	Full Powers	
(d)	Cotton Yarn & Wool.	-	Full Powers	Full Powers	Full Powers	
(e)	Curtains and furnishings.	As per norms and fixed limits.	Full Powers	Full Powers	Full Powers	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
(f)	Diet for indoor patients in Hospitals.	As per norms prescribed by Govt.	Full Powers	Full Powers	Full Powers	
(g)	Games & Sports	(i) Where, there is rate contract.	Full Powers	Full Powers	Full Powers	
		(ii) Where, there is no rate contract.	Upto Rs. 5,000/- per annum.	Upto Rs. 10,000/- per annum.	Full Powers.	
(h)	Groceries, toiletry items, vegetables, edible oil/Ghree spices, fire wood, coal, LPG Tinned/ Bottled items, milk dairy products, meat, eggs, etc. cold drink relating to catering articles and food stuffs.	-	Full Powers	Full Powers	Full Powers.	
(i)	Herbs/Drugs and Medicines, mercury, citric acid, tartaric etc.	(i) If on rate contract.	Full Powers	Full Powers	Full Powers.	
		(ii) If not on rate contract.	Upto Rs. 30,000/- in each case.	Upto Rs. 50,000/- in each case.	Full Powers.	
(j)	Purchase of films/photography material/ X-ray plates, etc.	(i) If the rate contract is approved by the CSPO/DGS&D/ Head of Department.	Full Powers	Full Powers	Full Powers.	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
		(ii) If there is no rate contract.	-	-	Upto Rs. 30,000/- at a time from the manufacturer or their authorised dealers on their net price. D.G. Police/Director, Medical & Health Deptt./ Director, Animal Husbandary and Principal Medical Colleges	
(k)	Purchase of Caccine/ ¹ [Frozen Semen] & antigen.	From approved Government Institutions.	Full Powers	Full Powers	Full Powers	
(l)	Purchase of cerals like wheat, gram, Bajra, Maize, Sugar etc.	(i) If purchased from Food Corporation of India and Rajasthan Cumsumers Federation/Food Department.	Full Powers	Full Powers	Full Powers	
		(ii) If through approved tenders in accordance with norms, scales fixed.	Full Powers	Full Powers	Full Powers	
(m)	Stores for works to be carried through own agency.	Subject to delegation No.10 for works which are executed through their own agency.	Full Powers to the extent for stores required for carring out work.	Full Powers	Full Powers	
² [(n)	Miled Steel, Electrical goods, PVC wire, welding material, Hexablade, Electrical casing, caping, Leth Tools, Kitket fuse and any other material used as raw material in training/ educational institutions.	Subject to prescribed norms for the course.	25,000/- per annum.	50,000/- per annum.	Full Powers.]	
³ [(o)	<u>For Hostels under control of Social Justice & Welfare Department:</u>					
	(i) Bedsheet/Covers, Galicha, Towels, Blankets, Pillow Covers, Quilts, Matresses and other Linen.	-	Rs. 2.00 Lac per annum.	-	Full Powers	
	(ii) Furniture & Fixture	-	Rs. 2.00 Lac per annum	-	Full Powers	
	(iii) Kitchen Utensil and equipments	-	Rs. 50,000/-per annum	-	Full Powers]	

1. Substituted vide Circular No. 25/94 dated 25/5/1994. 2.Added vide Circular No.4/2005 dated 19.2.2005. 3. Added vide Circular No. 20/2007 dated 24.10.2007

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
17.	TO SANCTION TENDER OTHER THAN LOWEST:	Reasons shall be recorded which shall be sufficient cogent and self speaking. Reasons may be broadly low quality, unsatisfactory past performance, unusual terms of payments or other similar reasons.	-	-	Purchase Committee at the leavel of Head of Department Full powers including for tenders received at Regional level.	Departmental purchase committee Full powers including for tenders received at Head of Department level.
18.	TO CONDUCT NEGOTIATION WITH THE TENDERS:	Negotiations will be carried out as per provisions of Store purchase rules.	Full Powers through purchase committee.	Full powers through purdchase committee.	Full powers through purchase committee.	-
19.	PRICE PREFERENCE:	As per provisions of Rules for price preference contained in Appendix 1 & 2 of Chapter II of Part-II (Stores).	Full powers through purchase committee.	Full powers through purchase committee.	Full powers through purchase committee.	-
20.	OTHER CHARGES:					
(a)	Cash doles	As per rates fixed by the Government.	-	-	Full powers.	-
¹ [(b)	Experimental operations	As per policy and direction of Government and after inviting tenders as per the store purchase rules and also subject to specific budget provision.	Upto Rs. 30,000/- per farm per year.	Upto Rs.50,000/- per farm per year.	Full powers.]	

1. Substituted vide Circular No.41/95 dated 1.12.1995.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office Deptt.	Regional Officer	Head of	
(c)	Rewards/awards and incentives/Bonus. NOTE: Where an item is not covered by an entry in these powers, the general monetary limit shown below will be operative:	In accordance with rules made in consultation with Finance Department <u>Monetary Limits :</u> (a) Recurring (b) Non-Recurring (i) "Per annum in respect of recurring contingent expenditure means" each type of expenditure e.g. if an authority is empowered to incur expenditure in repairs upto Rs.3,000/- per annum in each case, it would be competent for that authority to incur expenditure on repairs on any number of occasions during the year but subject to a limit of Rs.3,000/- for the year. (ii) "Each case" in respect of non-recurring contingent expenditure means "on each occasion" if on a particular occasion, a number of articles of furniture are to be purchased, the powers of the sanctioning authority should be reckoned with reference to the total value of the articles of furniture to be purchased on that occasion and not with reference to individual articles like tables, chairs, racks, etc. constituting the furniture. Thus an authority empowered to incur expenditure on the purchase of furniture to the extent of Rs.3,000/- in each case would be competent to purchase various articles of furniture not exceeding Rs.3,000/- in value of each occasion.	-	-	Full powers	-
			Upto Rs. 5,000/- per annum	Upto Rs. 10,000/- per annum.	Upto Rs. 25,000/- per annum.	<u>Admn.Deptt.</u> Upto Rs. 1.00 Lac per annum. <u>Admn. Department</u> 1.00 Lac per annum <u>Secretary to Governor</u> Upto Rs. 50,000/- per annum.
			Upto Rs. 5,000/- per annum	Upto Rs. 10,000/- per annum.	Upto Rs. 25,000/- per annum.	

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office	Regional Officer	Head of Deptt.	
			<u>Powers of Admn. Department.</u>			
¹ [(d)	To incur expenditure on hiring of consultancy services as per Rule 38(A):	1.A Committee shall be constituted as per Rule 38(A) of GF&AR Part-II.	Subject to availability of specific budget provision for hiring of consultancy services:			
	(i) Without inviting open offer / tender	2.The Committee shall follow the procedure laid down in Appendix-5 of rule 38 (A) of GF&AR part II.	Upto Rs. 1.00 lac or 3% of the project cost whichever is less, in each case.			
	(a) on the basis of project cost.					
	(b) on the basis of estimated cost of services to be hired.		Upto Rs.50,000/- in each case.			
	(ii) When only one offer or tender is received in response to open offer/tender	3.The activity for which consultancy is to be hired shall bear approval of the Admn. Department.				
	(a) on the basis of project cost.	4.The terms of reference of the task desired to be achieved from the consultancy should be properly spelled out. The pre-qualification offers may be opened first and technically evaluated before opening of financial offers.	Upto Rs. 5,00,000/- or 3% of the project cost whichever is less, in each case.			
	(b) on the basis of estimated cost of services to be hired.		Upto Rs.2.00 lac.in each case.			
	(iii) When more than one offers or tenders are received in response to open offer / tender.					
	(a) on the basis of project cost.		Full powers upto 3% of the project cost .			
	(b) on the basis of estimated cost of services to be hired.		Upto Rs.10.00 lac in each case.			

1. Existing item No.20(d) & (e) Substituted vide Circular No.26/2004 dated 10.12.2004.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office Deptt.	Regional Officer	Head of	
¹ [(e)]	To incur expenditure on hiring of consultancy services of PDCOR Ltd.	<p>(1) Subject to availability of specified budget provision for the purpose or the same is available through Project Development Fund.</p> <p>(2) The activities for consultancy to be awarded shall bear the approval of the Administrative Department.</p> <p>(3) The Initial Screening Report (ISR) of the project for which the consultancy is awarded should be approved by the Standing Committee on Infrastructure Development constituted vide order No.F.6 (19) Admn. Reforms Deptt. Gr.3/98 dated 6.8.1998.</p>	-	-	-	<p>Standing Committee on infrastructure Development Chaired by the Chief Secretary (constituted by vide order No.F.6(19)Admn.Reforms Deptt. 3/98 dated 6.8.98).</p> <p>Upto Rs.2.00 crores.</p> <p>Note: Above Rs. 2.00 Crores, with the approval of Minister concerned and Finance Minister.]</p>

1. Existing item (f) Added vide Circular No.13/99 dated 30.4.1999 and renumbered as (e) vide Circular No.26/2004 dated 10.12.2004.

S. No.	Nature of Power	Restrictions/Conditions	P o w e r s			Remarks
			Head of Office of	Regional Officer	Head Deptt.	
¹ [21.	Redeployment in Works (PWD, Irrigation and PHED) - To effect redeployment of divisions/sub-divisions by abolition and creation.	<p>This shall be subject to the conditions that :</p> <p>(i) There shall not be any change in the accounting unit of division and sub-division.</p> <p>(ii) No additional post shall be created/added nor any post shall be upgraded in any category/cadre. All vacant posts (in scale no.1 to 6) shall be abolished.</p> <p>(iii) The cadre/category wise posts under Non Plan/Plan/CSS with in the department shall not exceed the sanctioned and working strength in each cadre/category of post under Non Plan/Plan/CSS.</p> <p>(iv) No additional budget in any head shall be required on account of such reorganization/ shifting/creation of a division/sub-division.</p> <p>(v) The residuary work of a division/sub-division abolished shall be merged/formally assigned to another existing division/sub-division or newly created division/sub-division as the case may be.</p> <p>(vi) Necessary record of establishment shall be maintained by the Administrative Department.</p> <p>(vii) Copy of the orders so issued shall invariably be conveyed to AG, Rajasthan, the District Collector and the Treasury Officer concerned and Finance Department.</p> <p>²[Note : The above will not apply to deployment of divisions/sub-divisions and staff from one Project to another Project, or from Project to/as a regular division, which will continue to require approval in the normal manner.]</p>		<u>Admn. Deptt.</u> Full powers.		

1. Added vide Circular No.12/2006 dated 18.8.2006.

2. Added vide Circular No.13/2006 dated 26.8.2006.

Refer item 2 (n)(i) of Delegation

INSTRUCTIONS REGARDING PAYMENT OF CONVEYANCE HIRE CHARGES

The payment of conveyance hire charges to Govt. servants shall be regulated in accordance with the following instructions:

Certified that :

1. The conveyance hire charges shall be admissible at the rates prescribed vide item 2(n)(i) in cases where he is sent on duty from his office or is summoned to his office outside the ordinary hours of duty by a special order of gazetted officer on furnishing certificate prescribed in (2) below.
2. The Government servant entitled to claim conveyance hire charges shall be required to furnish the following certificates in support of his claim duly countersigned by Head of Office.

- (i) I have not used any staff car or Govt. vehicles for visiting the place mentioned above.
- (ii) I have not applied for compensatory (Casual) leave for attending office on Sunday or other public holidays.
- (iii) I have not claimed honorarium for extra hours of work done outside the ordinary hours of duty.
- (iv) I am not entitled to draw T.A. under ordinary rules for the journey and that I am not in receipt of any conveyance allowance.

