

GOVERNMENT OF THE PUNJAB
DEPARTMENT OF FINANCE

FINANCIAL HAND BOOK NO. 2

PUNJAB FINANCIAL RULES

VOLUME II

(APPENDICES AND FORMS)

FIFTH EDITION

(Corrected upto 31st March, 1984)



GOVERNMENT OF THE PUNJAB
DEPARTMENT OF FINANCE

FINANCIAL RULES BOOK NO. 1

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VOLUME I

(APPENDICES AND FORMS)

FIFTH EDITION

(First published in 1931)



PREFACE TO THE FIFTH EDITION

This edition of the Punjab Financial Rules, Volume II incorporates all amendments made upto the 31st March, 1984.

2. Suggestions for making corrections and improvements may kindly be forwarded to the Department of Finance.

Dated, Chandigarh,
the 18th May, 1984.

G. BALAKRISHNAN,
SECRETARY TO THE GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE.

PREFACE

The Financial Rules are contained in two main volumes. The first, contains the basic rules regulating financial procedure and the techniques to be observed by the various Departments of the State Government. The second, contains detailed rules on some specific subjects e.g. losses, inter-departmental transactions, agreements, destruction of record of accounts attachment of and deductions from salary, purchase of stores etc., compensations and advances. It also includes a number of forms to be used for preparing essential documents which have statutory, financial and administrative importance. In this edition of the book the changes effected during the period from 1965 onwards have been incorporated and the book has been made up-to-date. Any suggestions for removal of omissions or commissions, may please be sent to the Department of Finance, Punjab.

Dated Chandigarh
the 30th June, 1981

R. P. OJHA,

Commissioner for Finance &
Secretary to Govt. Punjab.

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APPENDIX - I

(Referred to P.F.R. 2.33)

(1) INSTRUCTIONS TO REGULATE THE ENFORCEMENT OF RESPONSIBILITY FOR LOSSES SUSTAINED BY GOVERNMENT THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS.

1. Means should be devised to ensure that every Government employee 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 employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases frauds are rendered possible for want of supervision and negligence of rules laid down for the security and safety of public money. Two forms of negligence are specially noteworthy:—

(i) The amount in a bill is not written in words; the amount in the bill or cheque is written carelessly making alteration possible without detection; or a space is left rendering the insertion of digits or words an easy matter.

(ii) Copies of accounts and bills submitted to the treasury and to audit office are not carefully compared with the office copies. To guard against this it must be insisted in every case in which money is drawn on a bill from the treasury that the total amount of the bill in words is carefully entered by the clerk who draws it up and the copies of accounts and bills submitted to the treasury and to the audit office are carefully compared with the office copies by the drawing officer. The cardinal principle governing the assessment of responsibility is that every public employee 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 the expenditure and the custody of his own money. While, therefore, the competent authority may in special cases condone Government employee's honest errors of judgement involving financial loss, if he can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all Government employees who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the Accountant-General to report immediately to the Administrative authority, concerned. If the irregularity is detected by the Administrative authority in the first instance and if it is one which should be reported to the Accountant-General in terms of Punjab Financial Rules 2.34 and 2.35., he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible, the Administrative authority should report to his superior and the audit authority to his superior. Should the Administrative authority require the

assistance of the Accountant-General 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 complex 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 for the services of an investigating staff. Thereafter, the Administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

Note 1.—(i) Detailed report containing complete information on all the points detailed in Annexure. A should be submitted within one month after the submission of the preliminary report.

(ii) Final report should be submitted within a fortnight of the completion of the departmental enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

A certificate to the effect that the case is/is not fit for judicial trial, shall be obtained from the District Magistrate, immediately after the loss comes to notice, and furnished to the Accountant-General alongwith the final report.

4. (1) The general rule in all cases of fraud, embezzlement or similar offence shall be that the competent authority shall decide whether the delinquent is to be tried departmentally first and judicially thereafter.

(2) If it is decided that the delinquent is to be tried in a court of law, then the departmental proceedings shall be stayed.

(3) If it is decided that the delinquent is to be proceeded against departmentally, then such proceedings shall be instituted immediately against the delinquent and if there are more than one delinquent, against all the delinquents. Such proceedings shall be conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquent beings in respect of the charges which are subject matter of the criminal case.

(4) Where the delinquent is convicted by a court, the departmental proceedings against him in respect of charges leading to his conviction should not be resumed as he can be dismissed on the ground of his conviction without giving him a reasonable opportunity of making a representation against the punishment proposed to be inflicted,—*vide* sub-clause (a) of the proviso to Article 311 of the Constitution of India.

(5) If the delinquent is not convicted by a court, the departmental proceedings against him shall be dropped unless the acquittal is on a technical ground or by giving him benefit of doubt and the authority competent to take disciplinary action is of the opinion that the facts of the case warrant departmental action against him.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the Government employees pecuniary liability, it will be necessary to look not only to the circumstances of case, but also to the financial circumstances of the Government employee, since it should be recognised that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud, the supervising Government employee 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 increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g. a policeman's rifle, a touring officers tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government employees capacity to pay.

6. One reason why it is important to avoid delay (*vide* paragraph 2 preceding) is that in the case of prolonged investigation Government employees who are concerned may qualify for pension. The authority investigating the case should immediately inform the A.G. responsible for reporting on his title to pension and the authority competent to sanction pension and it will be the duty of the latter to finalise the pension case of the employee concerned in the light of the procedure laid down in rule 2.2 of Punjab Civil Services Rules, Volume II.

7. The fact that Government employees who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The Department of Finance should be consulted by Administrative Department in all cases of serious financial irregularities before orders are issued in the matter of disciplinary action against those found responsible.

9. The following supplementary instructions should be followed by departmental officers, wherever prosecution in the criminal courts are, or are likely to be necessary :—

(i) All losses of the kind referred to in Punjab Financial Rules 2.34 and 2.35 must be reported forthwith by the Government employee concerned, not only to the Accountant-General but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exists for believing that a loss has occurred ; they must not be delayed while detailed enquiries are made.

(ii) Reports submitted under paragraph 1 above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

- (iii) As soon as a reasonable suspicion arises that a criminal offence has been committed: the senior Government employee 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, 1898.
- (iv) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior Government employee of the department concerned present in the station will (a) request the District Magistrate 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 investigating officer, and (c) associate with the investigating officer a Government employee of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.
- (v) When the investigation is completed a Government employee of the department (accompanied by the Government employee who attended the investigation) must be made available for conference with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.
- (vi) If it is decided to prosecute, the departmental 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 a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.
- (vii) When the case is put into court by the police, the senior Government employee of the department concerned present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department are punctually produced, and will also appoint a Government employee of the department (preferably the Government employee who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
- (viii) 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 Government employee 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.

Appeals against acquittals may be made only under the orders of Government.

- (ix) The senior Government employee of the department concerned present in the station will see that, in addition to the reports required under (i), (ii) and (v)

above, prompt reports are submitted to Government through the usual channel regarding.

- (a) the commencement of a police investigation ;
 - (b) the decision to prosecute in any particular case ;
 - (c) the result of any prosecution ;
 - (d) the decision to proceed further in revision or appeal in any case ; and
 - (e) the result of any proceedings in revision or appeal.
- (x) Notwithstanding anything contained in paragraphs (ii)—(ix) above, the senior Government employee 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.
- (xi) Final action relating to the write off of the loss of Government money and the like, should not be taken till a report bearing on the case is received by the authority concerned from the Audit Department.

(2) INSTRUCTIONS FOR CONDUCTING DEPARTMENTAL INQUIRY
IN CASES OF FRAUD AND EMBEZZLEMENT OF
GOVERNMENT MONEY IN WHICH
GOVERNMENT EMPLOYEES
ARE INVOLVED

1. There is a tendency on the part of the head of office or department to regard the institution of criminal proceedings as absolving him from the task of conducting an immediate and thorough inquiry. Reluctance may be enhanced by the apprehension that an inquiry may prove prejudicial to the result of the trial in a court of law. As a result, there has sometimes been a great delay in taking departmental proceedings and the result has been inconclusive. The departmental inquiry should not therefore, be delayed pending the decision of the criminal case, as at a later stage the evidence might disappear and departmental inquiry may not be brought to any conclusion at all.

2. Departmental proceedings cannot, as a rule, proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceeding begin the documents go to the court as exhibits, and there they must remain till the case is over and if an appeal is filed till the appeal is over. But it is essential that every thing should be done to carry the departmental proceedings as far as possible before the prosecution begins. The stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in Rule 8 of the Punjab Civil Services (Punishment and Appeal) Rules and the stage which departmental proceedings can reach may according to circumstances by any one of the stages described or implied in the rule, i.e. the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge the personal hearing, or the enquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it must be emphasised that the proceedings should be completed upto the point that can properly be reached.

3. A common type of case is that where a number of persons are involved one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution or have similar features which necessitate a criminal prosecution of one or more and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry or to carry it to requisite stage before criminal proceedings are taken with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

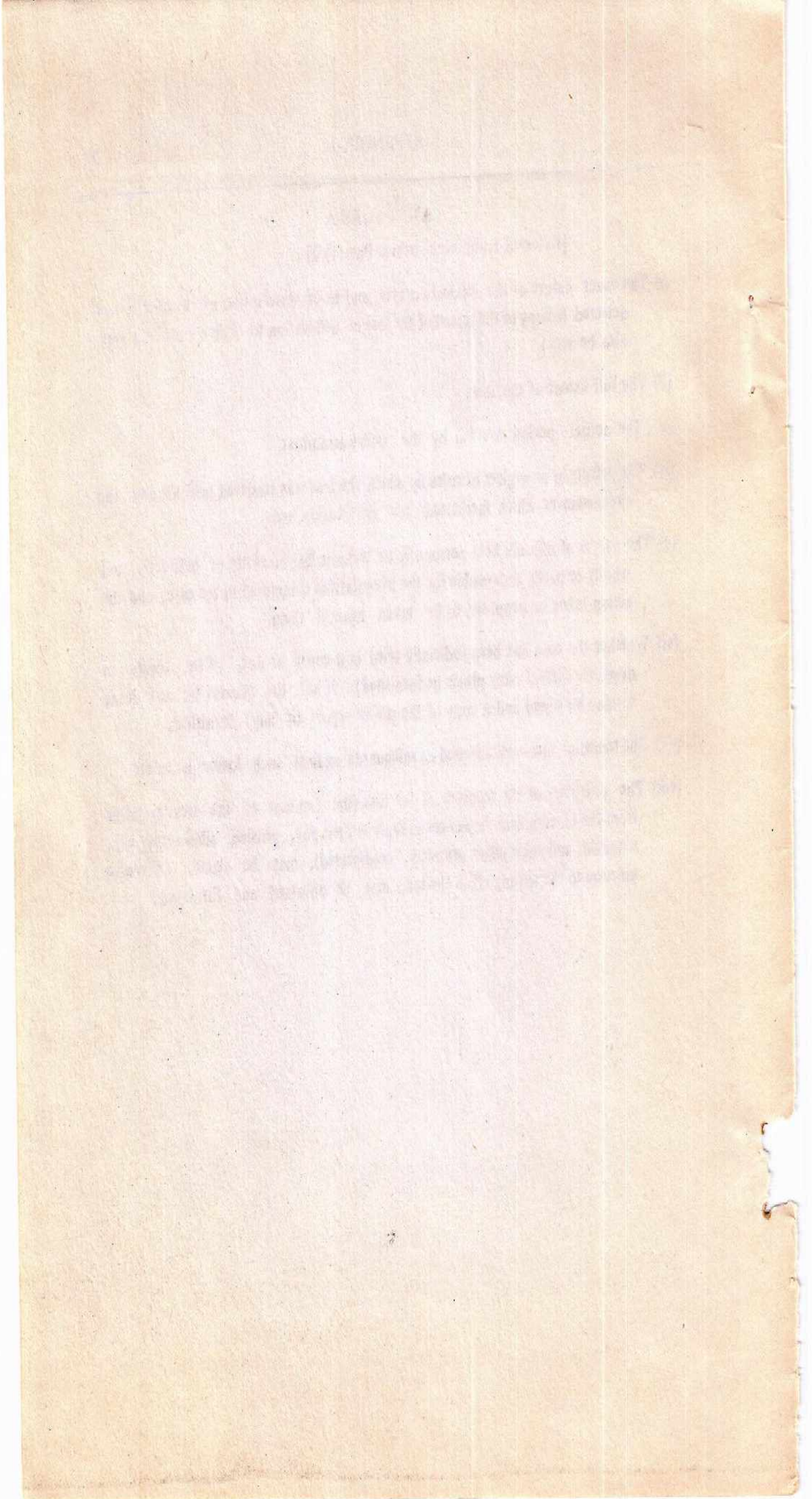
4. The general rule should be that in all cases of fraud, embezzlement or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable, if it is, it should continue as far as possible which will not, as a rule, include findings and sentences. If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed, and completed as soon as possible after the termination of the proceeding in court.

5. The proceedings contemplated in these instructions are those which are regulated by the Punjab Civil Services (Punishment and Appeal) Rules. Where action is taken under the Public Employees (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not applied should be in accordance with the instructions given above.

ANNEXURE-A

[Referred to in note below Para(1) 2]

- (i) The exact nature of the defalcation/loss and brief description as to how it was detected (a copy of the report of the loss or defalcation to higher authority may also be sent).
- (ii) The full extent of the loss.
- (iii) The actual period covered by the defalcation/loss.
- (iv) The defects in or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the defalcation/loss.
- (v) The names of officials held personally or technically, directly or indirectly, and wholly or partly responsible for the irregularities committed in the case, and the action taken or proposed to be taken against them.
- (vi) Whether the case has been judicially tried in a court or not, (if so, copies in duplicate thereof may please be furnished). If not, the reasons for not doing so may be stated and a copy of the police report (if any) furnished.
- (vii) The remedial measures adopted as safeguards against such losses hereafter.
- (viii) The prospects of the recovery of the loss (the amount of the security taken from the Government employees at fault or their pay, pension, allowances, etc., withheld, and their other property confiscated), may be stated. Otherwise sanction to the writing off of the loss may be obtained and furnished.



APPENDIX-2

(Referred to in P.F.R. 2.36 (note 1), 8.21, 8.22 and 9.4.)

Inter-Government and Inter-Governmental Transactions (Directions issued by the Comptroller and Auditor-General of India, under section 168 of the Government of India Act, 1935, which shall be deemed to be in force under Article 150 of the Constitution of India).

INTRODUCTORY

1. The directions in this appendix shall regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

ADJUSTMENT BETWEEN GOVERNMENTS

2. In the case of transactions between two Governments adjustments shall always be made if required by or under the provisions of the Constitution, and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments, concerned.

ADJUSTMENTS WITH OUTSIDE BODIES

3. Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the Public Account, unless Government by general or special order gives directions to the contrary. Relief in respect of payment for services or supplies given to any body or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

INTER DEPARTMENTAL ADJUSTMENTS

4. For purposes of inter-departmental 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 the first class are:—

The departments of Administration of Justice, Jails, Police, Education, Medical, Public Health, Forest and Defence.

Examples of the second class are :—

The departments of Survey, Government Printing and Stationery, Public Works (Buildings and Roads Branch), purchase Organisation of the Ministry of Works, Production and Supply (Central Government).

B. *Commercial Departments or Undertakings.*—These are maintained mainly for the purposes of rendering services or providing supplies, of certain special kind, 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 result determined through accounts maintained on commercial principles

Note.—Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking. A list of departments and undertakings at present recognised by the Punjab Government as commercial is given in the Annexure to these directions.

5 Save as expressly provided in this appendix, a service department shall not make charges against another department for services or supplies which falls within the class of duties for which the former department is constituted.

The following exceptions to the above direction have been authorised :—

- (a) The Forest Department may charge any other department for vegetable animal or mineral products extracted from a forest area.
- (b) Payment must 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 Department of Public works which are treated as Jail works.
- (c) The cost of additional Police Guards supplied to an irrigation or other project while under construction may be debited to the project concerned.

6. A commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments of Government.

This direction may be applied to particular units or particulars activities of any department even though the department as a whole may not be a 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.

Note 1.—Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A(a) of paragraph 4 in the normal discharge of its functions shall not be regarded as service rendered for the purposes of the above directions.

Note 2.—The supply of residential accommodation by one department to the employees of other Department shall not, for the purposes of these directions be held to constitute a service rendered. In all such cases the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the person actually using such accommodation.

Note 3.—In the Punjab the following commercial departments and undertakings are exempted from payment of rent for office building supplied to them by the Department of Public Works Building and Roads Branch.—

Forest Department, Jail Manufactures, Government Press (so far as it concerns the sale and publication of I. L. R.) with effect from 1st April, 1935.

7. Where one department makes payment or renders service as an agent of another department of same Government, the principal department may, subject to such monetary limit as may be fixed by the Government in this behalf, be debited with the expenditure incurred on its behalf by the agent department.

Note 1.—The cost of land acquired by a Civil Department on behalf of the Department of Public Works is debitable in the accounts of the latter 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.

Note 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 taken up by a civil officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies, ect., shall be borne by the department for which the land is acquired.

(The Punjab Government have fixed Rs. 50 as the monetary limit referred to in this directions.)

8. Without prejudice to the general principle contained in paragraph 5, the Defence Services shall, in respect of inter departmental transactions, charge and be charged for services rendered and supplies made to, or by, other departments, unless in particular cases or classes of cases, Government in consultation with the Comptroller and Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

Note.—1. The Defence Services shall not be required to pay rent for buildings of the Central Civil Departments other than Commercial Departments and undertakings, occupied by the Defence Services for non-residential purposes nor shall rent be charged for buildings of the Defence Services occupied for non-residential purposes by the Civil Departments of the Central Government other than Commercial Departments of undertakings, falling under clause B of para 4.

*Note 2.—*The Defence Services also shall not be required to pay for the use of the Government Civil Aerodromes and for other incidental services rendered by the Department of Civil Aviation to Indian Air Force Planes, nor shall the Civil Aviation Department be charged, as a reciprocal arrangement, for the use of the Aerodromes of the Indian Air Force by the Civil Air Crafts.

9. A branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted

Example— Jail Manufacture, Survey Map-publishing, Printing (Publishing Department), Mint (Miscellaneous Services other than coinage).

10. A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department e.g. ;

Workshops of a Departments Dock-yards.

11. A regularly organized 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.

12. Notwithstanding anything contained in these directions, Government may, for special reasons which shall be recorded and communicated to the State Accountant General, permit inter departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

GENERAL

13. Where under these directions payment is required to be made by one Department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.

14. Payments of amounts due by one department of Government to an other shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

15. Any question of doubt or dispute arising in connection with the interpretation of these directions will be decided by the Comptroller and Auditor General of India, with the approval of the President of India.

List of departments and undertakings recognised by Government as Commercial (vide note under Direction 4)

1. Department of Public Works, Irrigation, Navigation, etc works for which capital and revenue accounts are kept.

2. Government Printing Punjab (so far as it concerns the printing of and sale of School/College text books under the Nationalisation Scheme).

3. All Government Transport Services.

4. Colonisation Department.

5. Work Centre, Rajpura.

6. The factory section of the following Jails :—

(1) Central Jail, Ferozepur.

(2) Central Jail, Patiala.

(3) Central Jail, Amritsar.

(4) B.I. & J. Jail, Faridkot.

APPENDIX—3

(Referred to in note 2 to P.F.R. 2. 36.)

Agreements with other Governments (other than Jammu and Kashmir) regarding Incidence of Pay and Allowances, Leave Salary, Cost of Passages, Pensions, Rents of Buildings, etc., etc.

A—INTRODUCTORY

The rules regulating the incidence of pay, leave, passage and pension, etc., charges of Government employees as well as certain other charges and receipts between Governments which are set out in this appendix are based on arrangements agreed between the different Governments and are, therefore, binding on all of them.

B—PAY AND ALLOWANCES, PENSIONS, ETC.

1—Incidence of pay and allowances, etc., other than leave salaries.

1. Subject to any other arrangements which may be settled mutually between the Governments concerned, the incidence of transit pay and allowances including travelling allowances of a Government employee transferred from one Government to another will be regulated in accordance with the following principles :—

- (i) When a Government employee is transferred permanently from one Government to another, his transit pay and allowances including travelling allowances shall be borne by the Government to which he is transferred.
- (ii) When the services of a Government employee are lent by one Government to another, the transit pay and allowances including travelling allowances while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies in cases where the Government employee lent takes leave either before joining the borrowing Government or before rejoining the lending Government and holds good even in respect of joining time admissible to a Government employee returning from leave out of India of more than 120 days. For this purpose officers of the Indian Medical Service employed under State Government should in all cases be regarded as lent to those Governments by the Central Government (Defence Department).

Note—In the case of Government employees returning from duty abroad whose services are lent to another Government, the liability of the borrowing Government for transit pay and allowances including travelling allowances while joining the new service shall be restricted to the period commencing from the date of arrival of the Government employee in India.

- (iii) In the case of an Officer in a joint cadre serving two Governments, his transit pay and allowances including travelling allowances on transfer from one office to another shall be debited to the office to which he is proceeding.

2. When a Military or Medical Officer holding a Civil Post on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department—Central or State—from which he receives his consolidated pay.

3. The following rules govern the incidence of the cost of troops lent to Civil Departments of the Central Government and to State Governments. The words "military" and "troops" are used to include Indian Navy and the Air Force as well as the Army :—

- (i) When troops are required on duties of a "military" nature, e.g., ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by instructions 771, 772 and 775 of the Regulations for the Army in India (1937 edition) and flag marches when they fall into the category of cases involving duties of a military nature and when they are not connected with the maintenance of law and order, the extra cost, if any, of supplying the services required (e.g. in the way of transport, equipment, etc.) will be met by a contribution from the State or the Civil Department concerned of the Central Government to the Defence Services Estimates.

Note—The cases in which flag marches come within the scope of this rule will be decided by the Central Government.

- (ii) When troops are employed by Civil on duties of a "non-military" nature (e.g., on occasions of public calamities or emergencies such as fires, earthquakes, floods, famines and strikes), the State Governments or the Civil Departments concerned will be liable to bear the following charges unless they are waived by the Central Government for any exceptional reasons :—

- (a) In strikes, etc., for carrying on essential public services—The complete cost of the force including ordinary pay and allowances, extra cost of transport equipment including loss and repair expenses, etc., and extraordinary charges in the shape of special pay or transport of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay and Allowances Regulations, Part I, and Rule 491, Regulations for the Army in India.
- (b) In fires, floods, famines, earthquakes and other calamities of nature—All extra-cost involved in the way of transport, equipment, etc. and all extraordinary expenses in the shape of special pay or the supply of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay and Allowances Regulations, Part I, and Rule 491, Regulations for the Army in India.

Note—In addition, when troops are employed on duties falling under either clause (a) or (b) above, the State Government or the Civil Department concerned of the Central Government will be liable for all loss or damage to property (including military) and also for all pensionary awards made in respect of casualties arising directly out of the employment.

- (iii) The full cost of employing troops in aid of the Civil power for the prevention or suppression of disorder will be met by the Central Government from Defence Services Estimates ; but it will be open to the Civil Department of the Central Government or the State Government concerned to contribute towards the cost, if they wish to do so. The State Governments or the Civil Departments concerned will, nevertheless, be liable for the payment of any compensation that may become payable in respect of any damage done when troops are employed in aid of the Civil power.

4. (i) Rewards for proficiency in oriental languages paid to a military officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Central Government or to State Governments will be recovered by the Controller of Defence Accounts (Pensions), Allahabad from the Department or Government concerned on confirmation of the officer in his civil appointment.

(ii) Rewards to Military Officers in temporary civil employ under the Central or the State Governments for proficiency in oriental languages are paid by the Controller of Defence Accounts (Pensions), Allahabad from the Defence Services Estimates in the first instance. On confirmation of an officer in the civil department, the Controller of Military Accounts and Pensions will recover from the Department or State Government concerned the amount of any language rewards paid to the officer from the Defence Services Estimates.

(iii) The amount recoverable from the civil departments of the Central Government or from the State Government in these cases is the civil rate of language reward as published by the Ministry of Education, but in the case of officers of the category referred to in sub-clause (i) above the difference between the military and the civil rates of awards is recoverable from the officers themselves in instalments of Rs. 50 per mensem.

Note—Rewards for passing the Lower and Higher Standard Examinations in Urdu by officers in temporary civil employ are not refundable to the Defence Services Estimates.

4—A. Indian commissioned officers of the Armed Forces in Civil employ count their civil service as qualifying for the outfit allowance under item (d) of

A.I. (I) 6/s/48

A.F.I (I) 6/s/48

R.I.N. (I) 4/s/48

Provided that :—

(a) their pay and allowances are governed by the new pay code, and

(b) they are required to bear uniform in Civil employ.

The entire cost of the outfit allowance is debitable to the estimates of the ministry (Central Civil)/State Governments under whom the officer is employed at the time the allowance becomes due for payment.

5. When soldiers are sent under military escort from one station to another to stand a trial on a criminal charge they will travel like any other party of soldiers on duty, under a warrant furnished by the military authorities, the charge being met from the Defence Services Estimates. When a soldier is conducted by a Police escort, the charge will be Civil ; the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his Military superior and therefore on duty.

6. Civilian Government employees, who belong to the Army in India Reserve of Officers, when called up for training, receive the following emoluments :—

- (i) when proceeding to carry out their training direct from their civil appointments, the pay and allowances which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro ;
- (ii) When proceeding to carry out their training while on leave in India, Burma, Ceylon, Great Britain or Northern Ireland the civil leave-pay and allowances which they would have drawn but for the training ;
- (iii) When proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before rejoining their civil appointments for duty, joining time civil pay from the date of disembarkation in India to the date preceding that on which their training commenced and full civil pay for the period of actual training and the period spent in journey to the place of their civil appointment ; and
- (iv) Military pay and allowances for the period of actual training.

The emoluments drawn under (i) to (iii) are debitable to the Civil-Central or State Estimates and that under (iv) to the Defence Services Estimates.

If it is necessary to provide a substitute in the place of such an officer undergoing training the additional cost will be a charge on Civil Estimates.

Note—This rule is also applicable in regard to the allocation of the civil pay of a Government employee, who is a member of the Indian Navy Volunteers Reserve of the Indian Naval Reserve, when called for training.

7. Reservists of the Indian Army employed under the Central or State Governments will, when called up for periodical military training, receive military pay and allowances. They will also receive the excess, if any, of their civil pay over their military pay, provided that this concession is specifically sanctioned by the Ministry of the Government of India or the head of the attached or subordinate office concerned, or by the State Government in whose employ the reservists are serving in their civil capacity. Except where the civil pay of the reservists is met from the Defence Services Estimates, the extra expenditure involved will not constitute a charge against the Defence Services Estimates.

8. Civil, Central or State Government employees who are members of the various Army, Navy and Air Force Reserves (excluding the reserve of the officers) will, when called up for periodical training, receive pay and allowance as under :—

- (a) during the transit period they will be entitled to their civil rates of pay and allowances to be met from the Budget to which such expenditure is normally debitable ;
- (b) for the period of training (excluding periods of transit) if the pay and allowances (excluding concessions in kind, e.g., free ration, ect.) admissible as a reservist

are less than the pay and allowances admissible in the civil post, the difference will be paid and debited to the Budget head to which the individual's civil pay is normally debitable.

9. The Military pay and allowances drawn under paragraph 250 of the Regulations for the Auxiliary Force, India, by a civilian Government employee who is a member of the Auxiliary Force, India, on his being called out or embodied under section 18 of the Auxiliary Force Act, are borne by the Defence Services Estimates. In cases in which the Government employee draws, in such circumstances, civil rates of pay, the amount, if any, by which those rates of pay exceed military pay and allowances is debitable to the ordinary head of expenditure to which the civil pay of the individual concerned is debitable.

10. Travelling allowances of Telegraph signallers accompanying State Governors and other high officials on tour is debited to the department concerned, although their pay for the period is debited to the Telegraph Department.

11. Subject to any separate agreements that have been or may be arrived at between the various Governments, the pay and allowances, including travelling allowances of a Government employee summoned to give evidence in his official capacity in a Criminal Court or in a case in which Government is a party are, during the period of his absence, debited to the Government under which he is employed. Actual expenses under the rules of the court, if admissible are, however, payable by the court, and debited to court contingencies.

II—Incidence of leave salaries

The following rules govern the incidence of leave salaries of Government employees who have served under two or more Governments :—

For the purposes of these rules—

- (1) Service under the Defence Department and Commercial Departments within the same Government should be regarded as service under a separate Government;
- (2) a lending Government is ordinarily a Government under which a Government employee first obtains permanent employment ;
- (3) leave salary does not include a house-rent allowance or other compensatory allowance drawn during leave.

1. Save as otherwise provided in these rules, when a Government employee is transferred to service under a Government other than that under which he was first employed, the leave salary drawn by him during any leave taken after the date of transfer should be debited to the borrowing Government until the entire leave under that Government has been

exhausted, irrespective of whether the leave is taken while the Government employee is actually serving under the Government or not.

Note 1.— In cases in which a Government employee while in permanent service under one Government is transferred to equally permanent service under another Government, e.g., officers of the Indian Medical Service transferred to permanent civil employment and members of the Indian Civil and Administrative Services transferred to permanent employment in Central Departments such as the Indian Customs Service or the Indian Audit Department, the Government to which such a Government employee is permanently transferred should not be regarded as a borrowing Government but should be regarded as occupying the same position as the original lending Government. In other words, for the purposes of these rules, it is to be regarded in respect of that Government employee, in future as a lending Government. This principle shall not, however, apply to cases in which a Government employee is transferred from one Government to another to fill a permanent post for a limited period, e.g., a Secretaryship in the Central Government's Secretariat.

An important corollary of this principle is that when an officer of the Indian Army or Indian Medical Service in the permanent civil employ is retransferred, temporarily, to the Defence Department for war work, etc. the Defence Department should be regarded as a borrowing Government.

Note 2.— In the case of Government employees borne on joint cadres, service under a Government other than the parent Government will be treated as service under a borrowing Government, (See rule 10 and 11 *infra* also).

Note 3.— No Share of the leave salary of a civilian Government employee belonging to the Army in Indian Reserve of officers or the Indian Territorial Force for the period, he is called out, for military training will be debitable to the Defence Services Estimates.

2. Except as provided in the two succeeding sub-paragraphs and in paragraph 9, the liability of a borrowing Government should be taken in all cases in terms of leave on average pay at 5/22nds of duty in the case of Government employees subject to the Special Leave Rules of the Fundamental Rules, or European Leave Rules of the Civil Service Regulations or any other corresponding leave rules and at 2/11ths of duty in the case of others, without regards to the maximum limit of leave that can be earned or granted to the Government employee under the leave rules to which he is subject. This principle applies also in the case of Military Commissioned Officers, Departmental Officers and Warrant and non-Commissioned Officers whose leave is regulated under Military Leave Rules and/or Fundamental Rule 100. For the purpose of determining the liability for leave salaries, these officers should be considered to have earned leave as follows:—

(a) Military Commissioned Officers—5/22nds of duty performed.

(b) Others 2/11ths of duty performed.

In the case of officers serving in vacation departments the leave earned is subject to reduction by one month or a fraction of a month, as the case may be, for each year of duty in which the vacation was wholly or partly enjoyed.

In the case of High Court Judges, the calculations for the purpose of subsidiary leave accounts should be made in accordance with the leave rules to which they are subject.

3. When the leave salary of a Government employee has to be allocated under these rules between an original lending Government and a second lending Government (*vide* Note 1 under Rule 1), it should, save as provided in Rule 5, be debited first to the second lending Government to the full extent of the leave earned under it and a debit to the first lending Government will be made only when all leave earned under the second lending Government has been exhausted. Similarly, if the leave salary has to be allocated among three

lending Governments, the leave earned under the third or the last lending Government will first be exhausted then the leave earned under the second and finally the leave earned under the first or original lending Government. This principle of debit of leave salary according to the reverse order to that of employment shall also apply, subject the provisions of Rules 1, and 5 when leave salary has to be allocated among two or more borrowing Governments and in respect of different periods of service rendered by a Government employee under a particular Government. In the latter case, the leave salary in respect of the leave earned in each period of service under the particular Government will be dealt with separately.

The example given below illustrates how the principle laid down in this rule, read with Rule 1 should be applied in practice:—

Suppose a Government employee has rendered service under different Governments as follows :—

Permanently employed under Government A	.. On the 1st April, 1930.
Lent to Government P	.. From the 1st April, 1931 to the 31st July, 1931.
Reverts to Government A	.. On the 1st August, 1931.
Transferred permanently to Government B (Second lending Government)	.. On the 1st April, 1932.
Lent to Government Q	.. From the 1st June, 1932 to the 31st August, 1932.
Lent to Government P	.. From the 1st September, 1932 to 30th September, 1932.
Reverts to Government B	.. The 1st October, 1932.
Transferred permanently to Government C (third lending Government)	.. On the 1st December, 1932.
Proceeds on leave for 28 months from Government C	.. On the 1st April, 1933.

The leave salary of the Government employee will be debited to the different Governments in the following order :—

Firstly, Government P in respect of leave earned under it for the period from the 1st September, 1932 to the 30th September, 1932.

Secondly, Government Q in respect of leave earned under it for the period from the 1st June, 1932 to the 31st August, 1932.

Thirdly, Government P in respect of leave earned under it for the period from the 1st April, 1931 to the 31st July, 1931.

Fourthly, Government C in respect of leave earned under it for the period from the 1st December, 1932 to the 31st March, 1933.

Fifthly, Government B in respect of leave earned under it for the periods from the 1st October, 1932 to the 30th November and from the 1st April, 1932 to the 31st May, 1932.

Sixthly, Government A in respect of leave earned under it for the periods from the 1st August, 1931 to the 31st March, 1932, the 1st April, 1930 to the 31st March, 1931 and in respect of leave earned under it by service prior to the 1st April, 1930.

4. When a Government employee is granted extension of service and the whole of the leave at his credit on the date of compulsory retirement lapses under F.R. 86(a) or any other corresponding leave rule and no leave is carried forward on extension of service, the Government for whose benefit the extension is sanctioned will bear the entire charge for leave salary in respect of the leave earned by him during the period of extension, any liability of any Government on that date as shown in his subsidiary leave account being automatically cancelled. When however, such a Government employee carries forward any leave on extension of service, such liability continues but only in respect of the leave actually carried forward.

5. When a Military Commissioned Officer claims under Note 2 to Fundamental Rule 90, the privilege of drawing the minimum leave salary fixed by military rules in respect of any period of leave earned under those rules before coming under civil leave rules, such portion of the leave as was actually earned by military service should be debited to the Defence Department.

6. The Government which sanctions "leave not due" will bear the charge on account of such leave in the first instance in all cases, but in cases where the Government employee on return from such leave is transferred to another Government before the "leave not due" taken by him is completely earned by duty such readjustment of the charge may be made as may be agreed upon by the two Governments concerned.

7. Leave-salary in respect of Special Disability Leave granted to a Government employee will be borne by the Government which sanctioned the leave, provided that where a Government employee has served under more than one Government and is granted Special Disability Leave on average pay under Fundamental Rule 83(7) (b), half of which is debitable to his leave account under Fundamental Rule 78 (b), the debit for such leave should be made both in the main and subsidiary leave accounts and the actual amount of leave-salary drawn by him for the whole period of such leave will be apportioned among the Governments concerned in the proportion in which that leave is debited to his leave accounts with those Governments.

Note.—The leave salary for the period of Special Disability Leave granted to a Govt. employee in respect of home leave contributions are recovered will be borne by that Govt. under which the Govt. employee was serving at the time the disability was incurred even though the disability manifests itself subsequently. This arrangement takes effect from the 1st August, 1961.

8. The study and other allowances and leave salary paid to Government employee during study leave will be borne by the Government under which he was employed when the study leave was granted.

9. The Government which received or remitted the contribution for leave salary of a Government employee in Foreign Service should bear the charges for his leave salary in respect of the leave earned by him during such service.

10. In respect of Government employees subject to the Punjab Government's Revised Leave Rules, 1936 as amended from time to time or similar rules issued by other Governments which make the calculations of leave in relation to the period of duty impossible, contribution for leave salary is recovered from borrowing Governments. The liability of a borrowing Government to pay contributions to the lending Government ceases when a Government employee is permanently transferred to the former, but the lending Government remains responsible for the leave salary of the Government employee in respect of "earned leave" half pay leave at credit on the date of his permanent transfer to the borrowing Government. This amount of "earned leave" should be exhausted first by the Government employee before any earned leave in respect of service after permanent transfer to the borrowing Government is taken by him and similarly the amount of half pay leave due from the lending Government should be exhausted first. The leave salary in respect of any other kind of leave which may be taken by the Government employee after his permanent transfer to the borrowing Government under the leave rules of that Government will be borne by that Government.

Note.—1. In the case of officers borne on joint cadres, allocation of leave salary will be made in accordance with the arrangement mutually agreed upon by the Government concerned.

Note.—2. For rates at which the leave salary/pension contribution should be worked out, see Annexure B to Chapter X of the Punjab Civil Services Rules, Volume I, Part I.

Note.—3. No leave salary contribution shall be paid by Defence Department in respect of Civil Government employee (other than the employees of Railways and posts and Telegraphs Department) transferred to Military Service during the National Emergency 1962, but leave salary in respect of leave actually taken while in Military service will, be paid from Defence estimates.

Note.—4. In the case of members of the Central Secretariat Service, the Central Secretariat Stenographers service and the Central Secretariat Clerical Service who may be posted in the office of the Director General, Posts and Telegraphs, the allocation of leave salary between the Posts and Telegraphs and the Civil Department will be made and the actual leave salary charges will be borne by the Department which sanctions the leave.

Note.—5. Periods of active service/training under Defence Department of Civilian Government employees who are reservists (other than officers) of the Army, Air Force Reserve, Indian Fleet Reserve, Air Defence Reserve, Indian Naval Reserve and Indian Naval Volunteer Reserve are treated as duty in the civil post. No leave salary contribution shall be payable by the Defence Department in respect of such periods of active service/training.

Note.—6. If any employee of the State Government, during his deputation to the Central Government or at the end of it, surrenders, under the leave rules of the State Government, earned leave at his credit and, in consideration thereof, becomes entitled to additional remuneration representing cash value of the leave surrendered, the liability for the payment of the additional remuneration (including house-rent or other compensatory allowances relatable to the cash value of the leave surrendered) will devolve wholly on the State Government. The Central Government, being the borrowing Government, will continue to be liable for payment of only the duty pay and allowances.

11. Notwithstanding anything contained in the rules the Government of Orissa will liquidate their liability for leave salary of officers of the joint cadre services serving under them by payment of leave salary contribution in respect of such service to the Governments of Bombay and Bihar respectively and the same procedure will apply till June, 1943, in respect of officers of the Madras Government lent to the Government of Orissa.

III—Incidence of the cost of passages.

The following rules govern the incidence of the cost of passages taken by Government employees, who have served under two or more Governments under the Regulations contained in Schedule IV to the Superior Civil Services Rules or under the Central Services (Non-Superior Officers) Passage Rules, 1939; or under the Railway Services (Non-Superior Officers) Passage Rules, 1939, or under identical terms in rules or orders of a State Government, or under the rules of the Defence Department.

For the purposes of these rules, the Govt. of Coorg and Commercial Departments are treated as separate Governments and the Defence Department of the Central Government is also treated as a separate department.

1. (i) When the services of a Government employee who is entitled to passage concessions under the terms of the Service rules applicable to him are lent by one Government to another, the borrowing Government will pay contributions in respect of his passages to the lending Government at the rate specified below for the period of service, including leave, rendered by the Government employee under the borrowing Government. The cost of all passages taken by him (including those taken while serving under the borrowing Government) will then be borne by the lending Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the Government employee's service under the latter or at the end of the financial year, whichever is earlier, and the adjustment may then be made in one lump sum.

The rates of contributions applicable to several classes of officers will be as follow:—

Civil Officers entitled to first class passage.	.. Rs. 50 per mensem passage.
Civil Officers entitled to second class passage.	.. Rs.30 per mensem passage.
Army and Air Forces Officers.	.. At the rate prescribed in Appendix X. Defence Services Regulations, India Finance Regulations, Part I (Army and Air Forces).
Naval Officers	.. At the rate prescribed in Appendix XIII "Financial Regulations for the Indian Navy".

These rates are subject to any ad-hoc increase of a temporary nature, as notified from time to time.

Note—1. In respect of officers of joint cadres serving two or more Governments the provisions of this clause may be varied by mutual agreement between the Governments concerned.

(ii) When such a Government employee is transferred permanently from one Government to another, the liability for his passages will be borne the two Governments as follows:—

(a) The Government under which the Government employee was originally employed will be debited with an amount equivalent to the contributions calculated at the rate mentioned in clause (i) above for the period of service, including leave, rendered by him under that Government. The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution for passages has been received, but excludes any period of service in respect of which the Government employee was not eligible for passage concessions under the rules applicable to the service to which he belonged.

(b) The Government will be credited with an amount representing the cost of passages already taken by the Government employee while serving under it.

If (a) exceeds (b) the difference will be paid by the original Government to the second Government and conversely if (b) exceeds (a), the difference will be recovered by the original Government from the second Government.

The cost of all passages taken by the Government employee after the date of transfer will be debited to the second Government.

Note—A Government employee will not be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent post, other than a tenure post under the latter Government.

IV INCIDENCE OF PENSIONS

1. Except in regard to the apportionment of liabilities in respect of pensions of the serving and retired Government employees of the undivided India between India and Pakistan the following rules regulate the adjustment of pensionary charges of Government employees who have served under one Government or more than one Government. These rules also constitute the agreements relating to the distribution of pensionary charges contemplated by Article 290 of the Constitution of India.

Note.—For the incidence of pensionary charges of Government employee belonging to a State Government employed on Central Agency duties, see Rule 1.1 (c) of the Punjab Civil Services Rules, Volume II.

2. For the purposes of these rules —

- (1) "Length of service" means length of qualifying service ;
- (2) "Service under a Government" includes periods for which a Government employee drew pay or leave-salary from that Government ;
- (3) Service rendered in a department, the expenditure on which was debited to a divided head before the 1st April, 1921, should be treated as service under the Central or State Government according as the head in question became Central or State after 1st March, 1921 ;
- (4) Service rendered under the late Crown Representative should be treated as service under the Central Government (Civil).
- (5) Foreign service should be treated as service under the Government which received or remitted, as the case may be, the contributions for pension in respect of such service ; and

(6) Compassionate allowances are treated as pensions.

3. When pensionary charges are apportioned under these rules between different Governments on the basis of length of service, the following, except as provided in Rule 4 should be excluded from the calculation of such service :—periods of probation or training during which the Government employee did not hold a sanctioned charge, periods of such leave as commuted furlough leave other than leave with allowance and special additions (excluding additions in respect of period of war service, *vide* Rule 10 of these Rules) to qualifying service

of periods during which no qualifying service has been rendered to Government, which are allowed by special rules or orders made by Government, for example Article 404-A of the civil service Regulation, rule 30 of C.C.S. (Pension) Rules, 1972, or corresponding rules of a state Government. The effect of omitting these periods will be that the pensionary liability in respect thereof will be distributed among the employing Governments in the same proportion as the liability for the rest of the Government employee's service.

Explanations :— The period of leave counting as qualifying service for pension under Article 407, Civil Service Regulation, rule 21 of the C.C.S. (Pension) Rules, 1972 earned under and paid for by a particular Government as shown in the subsidiary leave account, are part and parcel of the qualifying service rendered under that Government. While calculating the length of qualifying service, such periods should not be separated from the spells of actual qualifying duty immediately preceding or following such leave.

4. In the case of pensions which are earned by total service including leave, the pensionary liability should be subject to these rules, be distributed among the employing Governments in proportion to the periods for which the Government employee concerned has drawn pay or leave-salary from each Government.

5. When a deficiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government which condones it.

6. Pensions, including wound or injury pensions and pensions to the dependents of War of Independence 1858 veterans, sanctioned before 1st April, 1921, will be debited to the Central Government, if paid outside India and Pakistan and to the Government by which the payment is made, if the payment is made in India.

Note.—Pensions which were in payment in an erstwhile Indian State on the date of its merger with a Part A State will continue to be debited to the Central Government.

7. Special additional pensions mentioned on or after 1st April, 1921, whether paid in India or outside and Pakistan, will be treated as separate items and distributed according to the length of service between the different Government under which the service by which the additional pension was earned, was rendered. The allocation should be based on the total period of service in the lower and upper grades combined, without regard to the period of service by which the additional pension can be earned in anyone grade alone. See also Rule 9.

Note.—The Railway, Posts and Telegraphs and Defence Departments shall be regarded, as separate Governments for the purpose of this rule.

8. Wound and injury pensions sanctioned on or after 1st April, 1921, will be debited to the Government under which the recipient of the pension was serving when the wound or injury was received.

Note.—The Railway, Posts and Telegraphs and Defence Department shall be regarded as separate Governments for the purpose of this rule.

9. In respect of pensions sanctioned on or after the 1st April, 1921, for Government employees serving in the Irrigation Department, whether paid in India or out of India, the liability of the Central Government, in respect of services rendered prior to the 1st April, 1921, should be fixed in each case in the proportion which the entire cost of the Irrigation Establishment debited wholly to Central heads bore to that debited to State or divided heads, or, in the case of Madras, to the total Public Works Establishment charges; the proportion being determined on the average of the ten years preceding the 1st April, 1921. This rule also applies to special additional pensions with under rule 7.

10. The pensionary liability in respect of periods of War Service rendered by a Government employee prior to Civil employment and added to civil qualifying service under the relevant Service Rules is distributed as follows :—

- (a) In the case of officers and men, who rendered, military service in the World War I and are allowed under Art. 357-A, C.S.R. to count such service towards civil pension, subject to a maximum of four years, no portion of the pensionary charge in respect of such added service should be debited to Defence Estimates. The entire charge in respect of the added service is debitable to the Civil Department, the distribution between employing Government being made in the same proportion as the liability for the rest of the Government employee's qualifying service.

Note.—The procedure laid down in this rule will apply, *mutatis mutandis*, in respect of war service rendered as members of His Majesty's Forces in World War II by persons who have been appointed permanently to war-reserved and other vacancies which arose before 1st January, 1948 and are allowed, subject to the general principles laid down in Articles 357—A and 357—B of the Civil Services Regulations, to count complete years of satisfactory whole time military services rendered between 3rd September, 1939 (or the date of their attaining the Minimum age of entry in to the service or post to which they are appointed on a permanent basis, whichever is later) and 1st April, 1946 towards civil pension up to a maximum of five years.

- (b) In the case of surplus officers of the Indian Army, who retired under the Royal warrant of the 25th April, 1922 and subsequently obtained Civil employment, the pensionary charges in respect of any special addition to civil qualifying service are debitable to the Defence Department.

11. For the purpose of determining the share of pensionary charges between the Central Government and a State Government; a Government employee, who during the last three years of his service, served under one Government but was concurrently remunerated by both governments or who served under and was remunerated by both Governments simultaneously, should be considered to have served during this period under each of these Governments, for a period proportionate to the cost which each Government incurred.

12. The allocation of pensionary charges of the staff of the Employment and Training Organisations between the Central and State Governments will be as follows :—

- (a) For the period of service rendered by a person for which pay was borne wholly either by the State or the Central Government, the liability for pension for the said period shall be of the Government concerned.
- (b) For the period of service rendered by a person for which pay was borne by the Central and State Governments in the proportion of 60 : 40 ; the liability for pension for such period will be shared by the Government concerned in the same proportion.

13. For the purpose of determining the share of pensionary charges payable by two or more Governments, the service of the pensioner under the several Governments should be expressed in terms of months, 15 days or more being regarded as a month. When the share of pension debitable to a particular Government comes to less than rupees five it should be neglected.

14. When an adjustment has to be made under these rules between two or more Governments, it may, except as provided in Rule 19, be made either by the payment in lump sum or in instalments of the commuted value of pension, or in accordance with any special arrangement which may be concerted between the Governments concerned. The system of lump sum adjustments of pensionary charges by payment of commuted value between the Central Government and State Governments is not, however, to be applied to pension which are subject to revision after retirement. In such cases the adjustments with the Governments concerned should be made as pensions are paid with reference to the actual amounts paid.

15. In adjusting pensionary charges between two or more Governments by payment of commuted value, the tables of present values prescribed respectively by the late Secretary of State and by the President of India under Rule 7 of the Civil Pensions (Commutation) Rules, should be employed, unless the Governments concerned mutually agree to employ any other table—

(a) The table prescribed by the late Secretary of State should be used in the case of—

- (1) Civil Officers whose domicile at the time of their first appointment to Government service was non-Asiatic and
- (2) Officers of the Indian Army, Indian Medical Service, and Indian Navy and Departmental and Warrant Officers, whose domicile at the time of their first appointment to Government service was non-Asiatic.

(b) The table prescribed by the President of India, should be used in the case of—

- (1) Civil Officers whose domicile at the time of their first appointment to Government service was Asiatic, and
- (2) Officers of the Indian Army, Indian Medical Service, and Indian Navy, Departmental and Warrant Officers (including Military Sub-Assistant Surgeons), Non-Commissioned Officers and men of the Indian Army, whose domicile at the time of their first appointment to Government service was Asiatic.

(c) In respect of the portions of their pensions earned by periods of service under State Governments or Civil Departments of the Central Government, such other Officers of the Defence Department whose pensions are governed by the Civil Service Regulations should be treated as Civil Officers for the purposes of clauses (a) (1) and (b) (1) of this rule.

16. The Defence Department's share of a divisible pension should in all cases, excepting those falling under Rule 19, be extinguished by credit of the commuted value of

that share to Central (Civil) by debit to Defence, the adjustment being made as and when each case arises. This procedure will have the effect of converting the Defence Department's share of the divisible pension into one relating to Central (Civil) for all purposes and will not in any way affect the arrangement that may be agreed upon for the adjustment of pensions between the Central and State Governments.

17. The provisions contained in the preceding rule will be applied conversely for the settlement of the civil shares of military pensions which are not subject to revision after retirement. That is to say, the civil share of a divisible pension debitable to State or to the Central Government (Civil) will be extinguished by credit of the commuted value of that share to Defence debit to Central (Civil), the adjustment being made as and when each case arises. The Defence Account Officer will report periodically to the State Accountant-General the amount of pensions paid in respect of cases where the arrangement between the Central and the State Governments concerned for the adjustment of pensions is with reference to actual payments. This report should also cover cases where a pension which has been adjusted, as provided in this rule, is subsequently transferred for payment in the United Kingdom.

18. Pensionary charges of Government employees who have served under the Posts and Telegraphs Department and another Department of the Central Government (with the exception of the Railway Department) will, except in cases falling under Rule 19, be adjusted in the following manner. In the case of such a pension sanctioned on or after 1st April, 1938, if the actual monthly pension payments are not made at the Post Office and the Government employee concerned was not borne on cadre of the Posts and Telegraphs Department at the time of retirement, the Posts and Telegraphs Department will be debited with the capitalised value of the share of pension debitable to it according to the length of service rendered in that Department, and the entire pension will then become a charge against Central Government (Civil).

19. The system of adjustment between Governments or Departments by payment of commuted value does not apply to pensions payable in England.

20. When a portion of a pension which is debitable to more than one Government is commuted by payment of the capitalised value of a portion of his pension to the pensioner, the amount commuted may be taken as being in absorption or reduction of the shares debitable to the different Governments in the order in which those shares rise from the least to the largest amount, except in the case of pensions paid by the Commonwealth Relations Office, London, where the amount commuted is taken first in absorption or reduction of the share debitable to Defence Estimates :—

Thus, if, out of pension of Rs. 400 per month which is apportioned as follows :—

	Rs.
Government A	80
Government B	100
Government C	220

Rupees 100 is commuted, the commutation will have the effect of extinguishing the share of Rs. 80 debit to Government A and reducing from Rs. 100 to Rs. 80 the share debit to Government B.

The capitalised value of the amount commuted should, in such a case, be debited to Governments A and B in proportion to the amounts by which their monthly shares of the pension have been reduced.

21. When the payment of a pension which was sanctioned after 31st March, 1921, and paid outside India, is transferred to India, and the transfer involves the payment by one Government of a charge for which another Government is responsible the adjustment of the charge will be effected in accordance with Rule 14. In the reverse case of transfer outside India of such a pension paid in India, the classification of the payments made out of India will be the same as it was at the time of the transfer.

V—Incidence of charges for Bonus in respect of Government employees who are employed on Bonus Terms and who serve under more than one Government.

The Government to which a subscriber to a special provident fund originally belongs is primarily responsible for payment of bonus and interest on his subscriptions to the Fund. When the services of a subscriber to such a fund are lent to another Government, the borrowing Government may be required to pay the bonus contribution to the lending Government under such arrangement as may be settled between the two Governments concerned.

The recoveries from the borrowing Government shall be classified as reduction of charges under the major head "266—Pension and other Retirement Benefits,—Contribution to Provident Funds."

In the case of Commercial Departments or Undertakings in which the payment of bonus to Special Provident Funds is debited to working expenses, the recoveries should be adjusted as reduction of charge under the appropriate head of account concerned.

VI—Incidence of Government contribution to the Indian Civil Service (Non—European Members) Provident Fund.

The contribution payable in each case under Rule 6 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be apportioned among the Government(s) concerned in accordance with the principle laid down in rules regulating the incidence of pensions. This rule applies also to officers borne on joint cadres.

VII—Incidence of Family Pensions in respect of Armed Forces Officer and of Civil Officers serving with the Armed Forces.

Family pensions in respect of Armed Forces Officer granted under Defence Services Regulations or Instructions whether at the ordinary or other rates are debited to the Defence Services Estimates, even though the officers concerned may have served under Civil Departments of the Central or State Governments. Family pensions in respect of Armed Forces Officers in civil employ granted under the provisions of section III of Chapter XXXVIII of the Civil Service Regulations or the Superior Civil Services (Extraordinary Pensions) Rules, 1936 or the Central Civil Services (Extraordinary Pensions) Rules or under similar rules framed by the State Governments are debited wholly to the Civil Department—Central or State—as the case may be.

Family pensions in respect of Civil Officers serving with the Armed Forces either in a civil capacity or otherwise, are debitable to the Defence Services Estimates.

C—OTHER CHARGES

VIII—Incidence of expenditure involved in Audit and keeping accounts.

The following rules govern the incidence of expenditure on Audit and Accounts:—

- (i) Under Article 149 of the Constitution and the provisions of paragraph 13(1) of the Audit and Accounts Order, 1936 (hereinafter referred to in these rules as the Order), the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States and of certain accounts specified in the Order. In conducting such audit the Comptroller and Auditor-General performs a statutory function entrusted to him and the cost of this function is a charge of the Central Government.
- (ii) Besides the audit of expenditure from the revenues of the Union and of the States and of certain accounts, as mentioned in Rule (i), the Comptroller and Auditor-General may be entrusted with the audit of the accounts of "any other authority or body" by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from the authority or body whose accounts are audited.

Note.—The expression "any other authority or body" does not include private commercial and quasi-commercial undertakings other than Government Companies as defined in section 617 of the Companies Act, 1956 in which Government of India may be participating.

- (iii) If a State Government requests the Comptroller and Auditor-General to arrange for a more detailed or a local audit of expenditure transactions or accounts which relate to or form part of the accounts of the State, the criterion of deciding the incidence of the expenditure involved in such audit is whether or not the Comptroller and Auditor-General agrees to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Central Government since what is involved is an

extension of audit for which the Comptroller and Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single State is not a decisive consideration in the apportionment of cost as the extent of audit to be conducted in any case is determined by the Comptroller and Auditor-General.

- (iv) The Comptroller and Auditor-General is not responsible *ab initio* for the audit of any accounts mentioned in paragraph 13(2) of the Order, but when he undertakes the audit of any accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Central Government.
- (v) The Comptroller and Auditor-General is not statutorily responsible for the audit of the accounts of local authorities (other than those in relation to the accounts of which specified duties have been entrusted to him by or under any law made by Parliament) whose accounts do not constitute part of the accounts of the Union or of any State and of the accounts of private commercial and quasi-commercial undertakings other than Government Companies as defined in section 617 of the Companies Act, 1956, in which Governments in India may be participating. Such audit can be undertaken by the Comptroller and Auditor-General only on a "consent" basis and on such terms and conditions as regards recovery of cost etc. as may be settled between him and the Government concerned.

Note.—The recovery of cost of audit of the accounts of local bodies/institutions that are wholly or largely financed from grants-in-aid or loans by Government shall be regulated as follows:—

- (i) Where the Comptroller and Auditor-General is the sole auditor for a local body/institution whether under any law made by Parliament under Article 149 of the Constitution or on consent basis under Article 9 of the Audit Code, charges will be payable in full unless specifically waived by Government.
- (ii) Where the local body/institution has its own auditors and audit by the Comptroller and Auditor-General is conducted in addition with a view to safeguard Government interests and to ensure that the grants or loans by Government have been utilised for the purpose for which they are given, the Comptroller and Auditor-General will be acting in discharge of his statutory functions and the audit will be at Government cost.

- (vi) Expenditure involved in keeping the accounts of State, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General under paragraph 11 of the Order, is a charge of the Central Government.

The cost of keeping such accounts of a State as are covered by the Initial and Subsidiary Accounts Rules issued under paragraph 11(3) of the Order is a charge of the State concerned. Similarly, if in any State the Comptroller and Auditor-General is relieved of the responsibility for the keeping of the accounts of any particular service or department of a State Government in pursuance of paragraph 11(2) of the Order, the cost of keeping such accounts will be a liability of the Government of the State.

- vii) The maintenance of the internal accounts of a department of a State is part of the ordinary duties of a State Government and is, therefore, a responsibility

of the State concerned. Thus, if the Comptroller and Auditor-General is asked to scrutinise or advise on the modification of an existing system of internal accounts kept in a department of a State, such work can be undertaken by him on a 'consent' basis and on specified terms and conditions as in Rule (v) above.

IX—Incidence of Grants of Land and Alienations.

State Governments receive compensation from the revenues of the Central Governments for all grants of land and assignments or remissions of land revenue sanctioned on or after the 1st April, 1921, in favour of officials and non-officials in recognition of exceptional services rendered by them to the Central Government.

1. The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Service Estimates.

2. All special pensions and Jagirs in the form of assignments of land revenues sanctioned for Military Officers on a date previous to the 1st April, 1921, under the Government of India Special War Rewards Scheme should also be debited to the Defence Services Estimates.

X—Incidence of the cost of Police Functions on Railways including the cost of protecting Railway Bridges.

1. Police functions on Railways are divided into three categories:—

(a) Crime—for which Civil Governments are entirely responsible and the expenses of which these Governments have to pay;

(b) Order—for which Civil Governments are responsible but the expenses of which Railways have to pay; and

(c) Watch and Ward—for which Railways bear both responsibility and cost.

Special requisitions on the police by Railways for (c) must be paid for by the latter; special requisitions for (a) beyond what a Civil Government considers necessary should also be debited to Railways. But Railways cannot be called upon to pay for special measures under (a) which a Civil Government considers necessary.

2. The following rules regulate the incidence of the cost of protecting railway bridges:—

(1) Railway Bridges, in common with Railway goods and premises, will ordinarily be protected by watchmen in the employ of the Railway concerned.

(2) In the event of the replacement of these watchmen by military or police guards:—

(a) When the services of the military or police guards are placed at the disposal of the Railway at the request of the Railway Administration, the cost of the guards will fall upon the Railway.

- (b) If the substitution is made on general grounds of Government policy and the service is taken over by the Police, Defence Services or other Public Service Department as part of their regular duties the charges will fall upon the Government and will be debited to Police Defence Service or the Public Department concerned, as the case may be.

XI—Incidence of cost (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that Department.

The rules governing the incidence of the cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of the India Handbook of Topography.

XII—Incidence of the charges relating to Maintenance and Demarcation of and dispute over Boundaries.

The incidence of these charges between a Foreign Country and India is regulated by the following principles:—

1. (a) Maintenance—Half the maintenance charges will be borne by the State concerned; or for Union Territory by the Centre, the other half being recovered, as far as practicable, from the Foreign Country, failing which, the Foreign Country's share will be borne by the Central Government.
- (b) Demarcation and Disputes Charges relating to demarcation of boundaries and boundary disputes will be borne by the Central Government under Entry 10 of the Union List, subject to such recovery as may be made from the Foreign Country.

Note 1.—The arrangement in (a) above in its application to Nepal will be subject to special arrangements worked out in consultation with the Nepal Government.

Note 2.—The share of the Bhutan Government for maintenance and demarcation of and dispute over, boundaries will be borne by Central Government for the present.

2. Where streams or other water courses form the boundary and where the ordinary principle of medium line applies the Government concerned (i.e. Foreign Country, or India) will bear the cost of maintenance of the boundary line on its side, where a separate set of survey marks is maintained by each of the two Governments, on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

D—RECEIPTS

XIII—Incidence of Leave Salary and Pension Contributions recovered in respect of Government employees on Foreign Service.

1. Contributions towards leave salary and pension recovered on behalf of a Government employee in foreign service are creditable to the Government (Central or State) under which he was permanently employed at the time of his transfer to foreign service.

2. Contributions towards the leave and pension of Military Officers and others in permanent Military employ, in temporary Civil employ, should be adjusted in the Defence Services accounts while the contributions in respect of such officers in permanent Civil employ should be credited to Civil Estimates. When a Government employee on whose behalf the contributions are received belongs to the Posts and Telegraphs Department or Railways, the credits should be passed on the Department concerned.

XIV. Rents to be charged for residence of one Government occupied by an employee of another Government.

The Punjab Government and the Governments of Madras, Utter Pradesh, Assam, Madhya Pradesh, Andhra Pradesh and Central Government have mutually agreed that when an employee of one of these Governments occupies by official arrangement, a residence provided by any of these Governments the latter Government will claim no more than the rent which would be recoverable from the Government employee if he were serving under its administrative control. In other words neither Government is to be called upon to make good to the other the difference between the standard rent and the rent actually recovered.

The convention with the Governments of Bombay, West Bengal, Bihar and Orissa is that the Government providing the residence will claim from the Government employee a rent which would be recoverable from him if he were serving under its administrative control, and the difference, if any, between the rent recovered from him and the standard rent fixed for the residence under the rules of the providing Government will be paid by the Government under whose administrative control he is serving.

When Government employees of the Punjab Government occupy residential accommodation provided by Railway Administrations or Railway Officers occupy residential accommodation provided by the Punjab Government, recovery of rent will be limited to 6 per cent on the capital cost excluding the cost of land, subject to 10 per cent of their pay, provided that in the case of buildings provided by Railway Administrations on their own premises for Railway Police, Railway Administrations will, with effect from 1st April, 1937, debit the Punjab Government with the full standard rent (i.e. rent calculated on actual capital cost) for all Railway buildings occupied by the "Order" police staff (including supervising staff), the Punjab Government debiting the Railways:—

- (1) With the difference between the standard rent and actual rent recovered in the case of staff other than supervising; and
- (2) 1/4th of this difference in the case of supervising staff.

E—SPECIAL ARRANGEMENT RELATING TO PUNJAB

XV. Incidence of charge in respect of Government employees whose services are lent by one Government to another for short periods not exceeding two weeks, without being formally transferred from the lending to borrowing Government.

The Punjab Government and the various State Governments and Central Government have mutually agreed to the following reciprocal arrangements in respect of short-term deputations not exceeding two weeks during which the Government employee concerned will not

be transferred formally from service under the lending Government to service under the borrowing Government.

2. The cases in which duties of a casual nature are performed by an officer of one Government for another Government, the officer remaining in the employment of his own Government, can be divided into the following two categories:—

- (i) Where the officer is required to devote his wholetime attention to such duties;
- (ii) Where he can perform them in addition to his own duties.

3. In cases falling in category (i) referred to above, the borrowing Government shall pay travelling allowance and such honorarium as the two Governments concerned may mutually agree for payment to the officer concerned. In addition to this, the borrowing Government should be required to pay the lending Government in respect of the officer's pay and allowance as follows:—

- (a) Where the period of deputation does not exceed 7 days, the lending Government should recover at its discretion from the borrowing Government, the pay of the lent officer.
- (b) Where the period of deputation exceeds 7 days, the recovery to be made from the borrowing Government, should, besides the travelling allowance and a suitable honorarium which the two Governments may mutually agree for payment to the officer concerned, also cover the pay, leave and pension contributions of the officer. Instead of making meticulous calculations in each individual case, the additional recovery may take the shape of a lump sum contribution equal to 1-1/4th times the pay of the officer which will suffice to cover the pay, leave and pension contributions of the officer concerned.

4. In cases falling in category (ii) referred to, in paragraph 2 above, the lending Government should not claim anything on account of pay, leave and pension of the officer, but if the additional duties to be performed are sufficiently onerous, it may ask the borrowing Government to pay a suitable honorarium to the officer concerned.

5. Where the period of deputation exceeds 14 days the borrowing Government should be regarded as formally employing the officer and should be responsible for pay, leave and passage contributions, etc. under the rules in the foregoing sections of this Appendix.

6. In no case will the lending Government appropriate to itself any portions of the honorarium paid to its officer by the borrowing Government.

Note 1.—The above mentioned instructions will also apply mutatis mutandis in the cases of officers of the Punjab Government whose services are lent to Union Territory for periods not exceeding two weeks. With reference to paragraph 3 (a) above, it is laid down that where the period of deputation does not exceed 7 days and the Punjab Government are vitally interested in lending the services of their officer to a Union Territory no pay should be charged from that State. In cases, however, where the Punjab Government are not vitally interested in lending the services of their officer Government should generally charge pay in addition to the travelling allowance and a suitable honorarium for the officer himself.

Note 2.—Officers of the commercial departments of one Government to another are included within the purview of the above instructions, while an officer of one Government summoned as a witness by a Court of law in another State is excluded from the scope.

APPENDIX--4

[Referred to in P.F.Rs. 2.44 (a) and 2.45]

General Rules and Principles relating to Contracts

The following general principles have been laid down for the guidance of authorities which have to enter into contracts or agreements involving expenditure from Public Funds:—

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

Note 1.—In making agreements with or in favour of any person, firm, company, syndicate, municipality or other public body for any concession, grant or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement or of any privilege in respect of land, of mineral or forest rights, of rights to water power or of any easement, the deed of concession or the agreements, if the rights under it are transferable must be so framed that it will be beyond the power of grantees or contractees to transfer their rights or any part of them except with the sanction of the competent authority.

All such concessions and agreements will further be subject to any special provision made by the competent authority to meet particular classes of cases.

Note 2.—When contract is likely to endure for a period of more than 5 years, it should where feasible include provision for unconditional power of revocation, or cancellation by Government at any time on the expiry of six months notice to that effect.

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts before they are finally entered into.

Note.—No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Department of Finance if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the Department of Finance is required.

(3) Standard forms of contracts should be adopted, wherever possible, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority. No payment to contractors by way of compensation, or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorised without the previous approval of the Department of Finance.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

(6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted, reasons should be recorded. In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(7) Even in cases where a formal written contract is not made, no order for supplies etc., should be placed without at least a written agreement to the price.

(8) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

(9) The Accountant-General has power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders, have been accepted, or where other irregularities in procedure have come to light.

(10) The instructions given in the Annexure to this part of the Appendix should be carefully observed in drawing up instruments relating to immovable property.

These principles will apply to all contracts involving expenditure from State revenues, and should be carefully observed by all Government employees who have to enter into such contracts on behalf of Government.

ANNEXURE

Instructions to Government employees concerned with the drawing up Instruments relating to Immovable Property

1. Many of the old printed forms still in use refer to "The Secretary of State for India in Council (hereinafter referred to as the vendor, lessor, etc.)" wherever such words occur they should be altered to "the Governor of the Punjab (hereinafter called the Governor)", and consequential alterations should be made throughout the draft.

2. (i) Most standard forms refer to the other party as a single individual with the usual particulars of parentage, caste and residence. When the Instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.

(ii) In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft, e.g. "a firm carrying on business in partnership through A, B, one of the partners, or a company, association or society incorporated or registered under the provisions of section —of Act—". When the party is a company the address of the registered office should be given.

3. Government employees executing deeds on behalf of Government should distinguish between the power merely to sign such deeds and the power to grant leases, etc., without reference to Government. If the power to make a grant has not been delegated, reference should be given to the orders of Government itself. If the power has been delegated, a reference should be made to the order of delegation.

4. (i) If a lease is to be executed on behalf of a corporation, there must be either a resolution of the governing body, or some other form of authorisation, and there should also be an inspection of the articles of association or the bye-laws to show that the execution of the document by the person signing it is in order.

(ii) When the deed is in favour of an incorporated body the agreement is with the body itself, and should be so expressed. A common mistake is to describe the agreement as being made with the manager or managing body. Such expression should be avoided.

5. When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any legal person as apart from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has power to bind the partners. Particular caution is needed when the deed relates to land, as the powers of partners to bind each other in this respect are strictly limited.

6. As the standard forms usually provide for execution by a single individual on behalf a copy of the more usual forms of execution for other transactions is attached.

The appropriate form should be included in the draft; and if any particular difficulty arises it should be specifically referred to the Legal Remembrancer.

7. All references to specified sums of money, terms of years and so on should invariably be expressed in words, and not in figures. Abbreviations should be used as little as possible.

8. Schedules, maps and plans form part of a draft, and should always be included in any draft which is to be sent to the Legal Remembrancer for scrutiny.

FORMS FOR EXECUTION

1. (In the case of a Firm*) :—

Signed by the above mentioned firm of—
through _____ partner of the said firm.

N. B.—The form of execution by the second party, a vendee, should be one in the appropriate form as follows :—

In the presence of—

Signature

Address

Description

Signature

Address

Description

N.B.—The Collector should satisfy himself from a partnership deed or otherwise that the executant has full power as such to bind the firm,—*vide* section 58(d) of the Indian Partnership Act, 1932; failing which a special power-of-attorney should be demanded from absent partners in favour of the person signing, which should be retained with Government's copy of the conveyance.

2. (In the case of a Society) :—

The seal of the _____ (the society
hereinbefore referred to) was hereunto affixed by virtue of a resolution of the Governing
Committee No. _____, dated the

_____ day of _____ 19 ____ . In the presence of—

Member of the Governing Committee.

Member of the Governing Committee.

Member of the Governing Committee.

3. (In the case of a Company) :—

The seal of the _____ Company, Limited, was affixed by virtue of the resolution
of the Board No. _____, dated the

_____ day of _____ 19 ____ . In the presence of—

Director

Director

Secretary

*Name or names of vendee firm or partner thereof

N.B.—In the case of either a society under Act XXI of 1860, or II or 1912 of a company incorporated under the Companies Act, the Collector should require a copy of the resolution above referred to certified correct (either by one of the members of the Governing Committee of the Society or by a Director or a Secretary of the Company, as the case may be) authorising the particular executant or executants to sign or to affix the seal. It is, however, not necessary for the persons mentioned above always to execute the conveyance themselves, and it is some times not convenient for them to do so in person as it involves all the officers in question appearing before the Sub-Registrar and bringing with them the seal of the Society or Company. If they so desire they may execute a special power-of-attorney authorising any respectable person preferably one of their own body to do all things necessary for the single transactions, viz., "the completion of the conveyance" which will be referred to in the preamble to such power-of-attorney. In that case the power-of-attorney will require to be executed on paper stamped at Rs 2, and though it need not be registered or authenticated by the Sub-Registrar (*vide* circular No 49/3076/1/30, from the Inspector-General of Registration, Punjab, dated 7th August, 1933)—the Collector may require the same to have been attested under section 85 of the Indian Evidence Act. Where the conveyance is executed by an Attorney it will be presented for registration by the Attorney.

APPENDIX--5

(Referred to in Rule 2.48)

Destruction of Record

GENERAL

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith, as may be prescribed by Government with the concurrence of the Accountant-General :—

(a) The following record should on no account be destroyed :—

Records connected with expenditure which is within the period of limitation fixed by law.

Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character until revised.

(b) The following should be preserved for not less than the periods specified against them :—

Description	Period of preservation expressed in complete years.
(i) Register of contingent expenditure	5
(ii) Sub-vouchers relating to contingent charges :—	
(a) not exceeding Rs. 50	1
(b) exceeding Rs. 50	3
	} Provided that where local check is exercised by departmental authorities or by A.G.'s Office, sub-vouchers should not be destroyed until audit for the relevant period has been conducted and objections settled.
(iii) Detailed budget estimates of an office	5
(iv) Travelling Allowance Bills and acquittance rolls relating thereto	5
(v) Service book of Government employee	5 years from the date of resignation.

(b) Service book of Government employee who has been retrenched/removed/dismissed. (i) 5 years if no case is pending in any court.

(ii) 3 years after final judgement under the normal course of law, that is the last judgement or judgement of the highest court as established by law where the court has upheld the Government's decision to retrench/remove/dismiss the Government employee concerned.

(c) Service book of Government employee who retires from service/dies while in service. 25 years from the date of retirement/death.

Note: —Before actual destruction it should be ensured that pension/provident fund cases of the persons to whom the Service Books relate, have been finalised.

(vi) Leave accounts of non-gazetted Government employees. 10 years after death or 5 years after retirement.

(vii) Statement of monthly progressive expenditure and correspondence relating to discrepancies in figures 2

(viii) Pay bills and acquittance rolls, where these are maintained separately, of Government employees for whom no service books or service rolls are maintained. 35

(ix) Pay bills of other classes of Government employees and acquittance rolls for pay and allowance (other than travelling allowance). 6

(x) Muster Rolls.

Such period as may be prescribed in this behalf under the departmental regulations subject to the minimum of 3 years excluding the year of payment.

(xi) Cash books maintained by Drawing and Disbursing Officer. 10

(xii) Nominations relating to family pension and D.C.R. gratuity received under Liberalised Pension Rules. If the gratuity and/or family pension are paid :—

(a) to minors. 30

(b) to other than minors not in accordance with the order in which nominations have been made. 30

(c) to other than minors in 6 years after the payment of death-cum-retirement gratuity or the last instalment of family pension has been paid. accordance with the order in which nomination has been made.

(xiii) Provident Fund Nominations. Same as in the case of (xii) above.

(xiv) Paid cheques returned by the Bank to the Audit/Accounts Office. 5

(xv) Cases in which invalid pension have been sanctioned. 25 or three years after the death of pensioner.

(xvi) Other pension cases. 5 years after retirement.

Note 1.—The periods of preservation of accounts records in Public Works Offices are prescribed separately by Government.

Note 2.—Before any pay bills are destroyed, the periods of temporary and officiating service recorded in the service books or service rolls (as the case may be) of the Government employee concerned should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to rules 3·19 and 3·20 of the Punjab Civil Services Rules, Volume II, with the view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service, the nature of the vacancy in which the Government employee officiated and in the case of temporary service whether the temporary post was subsequently made permanent should be stated.

(c) Where a minimum period after which any record may be destroyed has been prescribed, the Head of a Department, the Divisional or District Officer may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

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- (d) In regard to land presented to Government in the form of rent-free leases for specific purposes, the departmental file regarding negotiations with the owners of land for such leases should not, in the interest of lessor and lessee be destroyed until the land is returned by the department concerned to the owners or their successors.
- (e) Heads of Departments are 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 Accountant-General should be forwarded to him for his concurrence in their destruction before the destruction is ordered by the Head of Department.
- (f) Full details should be maintained permanently, in each office, of all records destroyed from time to time.

APPENDIX--6

[Referred to in P.F.R. 5, 5(d)]

Form of Bond indemnity for drawing pay, pensions, annuities etc.

This Indenture made the _____ day of _____ one thousand nine hundred _____ and _____ between _____

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or incorporated under the Companies Act and having their registered office at (hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the name or any other style or name) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter referred to as the Governor) of the other part.

WHEREAS the firm/company have been in the habit of receiving on account of their customers pay, pension, annuities, allowances or other payments from funds administered by or on behalf of the Governor including pensions payable on behalf of other Governments from the various official whose duty it is to disburse such payments

_____ upon the production at the Accountant General, Punjab time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment according to prescribed rules.

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Governor has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificate save a certificate of non-employment

according to prescribed ruled singed by a representative of the _____ firm _____ upon being indemnified company

by the _____ firm _____ against any loss by reason of such payments aforesaid on account of any company

officer who may at the date of such payment be deceased and upon the _____ firm _____ entering company

into such an agreement as is hereinafter contained which the _____ firm _____ has agreed to do ; company

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the ^{firm} _____ for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the ^{firm} _____ will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the ^{firm} _____ may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and further that the ^{firm} _____ will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be to which deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by death or retirement of any member thereof or the introduction or occasion of a new member or members thereof or otherwise howsoever the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be hereafter on being so required by the Governor procure new member or members introduced to enter into a fresh bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm;

Provided ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. PROVIDED ALWAYS IT IS HEREBY FURTHER AGREED AND DECLARED that either the ^{firm} _____ or the Governor shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the

Faint, illegible text, possibly bleed-through from the reverse side of the page. The text is mirrored and difficult to decipher.

APPENDIX-7

(Referred to in rule 5-9)

• Extract from sub-section (1) of Section 60 of the Code of Civil Procedure, 1908, as amended by the Code of Civil Procedure (Amendment) Act, 1976 brought into force from 1st February, 1977.

“60 (1) the following property is liable to attachment.....in execution of decree :

Provided that the following particulars shall not be liable to such attachmentnamely :—

(i) salary to the extent of the first four hundred rupees and two-thirds of the remainder in execution of any decree other than a decree for maintenance :

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

(i-a) one-third of the salary in execution of any decree for maintenance :

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

Explanation 2.—In clause (i) and (i-a) ‘salary’ means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e) derived by a person from his employment whether on duty, or on leave.

Explanation 3.—In clause (1) “ appropriate Government” means.—

(i) as respects any person in the service of the Central Government,

(ii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

Explanation 4.—For the purposes of this proviso “Wages” includes bonus, and “Labourer” includes a skilled, unskilled or semi-skilled labourers.

Note 2.—The following declarations have been issued by the Central Government and adopted by the State Government, under clause (e) of the proviso to sub-section (1) of Section 60 of the Code of Civil Procedure :—

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

(i) all kinds of travelling allowances.

(ii) all kinds of conveyance allowances.

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- (iii) all allowances granted for meeting the cost of—
- (a) uniforms, and
 - (b) rations,
- (iv) allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill Stations.
- (v) all house-rent allowances.
- (vi) dearness allowance or any other allowance granted to provide relief against the increased cost of living.
- (vii) a foreign allowance or *frais-de representation* in the case of Diplomatic Missions, assigned to officers serving in posts abroad.
- (viii) Children's Education Allowance (whether described as such or as children education assistance or any other manner).
- (ix) all amounts paid by way of reimbursement of medical expenses.

Note 3—Dearness Pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, is also exempt from attachment by order of a Court.

APPENDIX—8

(Referred to in note 3 to P.F.R. 8.3 and P.F.R. 15.2)

Procedure and Rules for the purchase of stores by all Departments and Officers of the Government of Punjab.

Preamble—The main feature of these rules consists in the assertion of a definite preference for stores produced and manufactured wholly or partially in India, in general and the Punjab, in particular and of the utilisation of the agency of the Punjab Stores Department in respect of purchases of stores by all departments of the State of Punjab.

(ii) The departments of State shall go in for products of cottage and small-scale industries of the State of Punjab in preference to the manufactured goods of large-scale industries of equal standard even if the price of the former is higher but subject to a limit as may be fixed by the Government from time to time. The first preference shall be extended to the products of Government owned industries carried on in Government Work Centres, Industrial Co-operative Societies, Jails, Reformatory Settlements and Industrial Institutions and Schools in the Punjab.

(iii) For the development of Industries to the utmost extent, the following order of preference shall be maintained consistent with economy and efficiency:—

(a) *In case of raw-material*—(i) Raw material produced in the Punjab shall be purchased in preference to that produced in other States of India;

(ii) Raw material produced in other States of India shall be purchased in preference to imported material.

(b) *In case of manufactured goods*.—(i) The products of cottage and small-scale industries of Punjab shall be purchased in preference to the products of cottage and small-scale industries of other States and the products of large-scale industries.

(ii) Articles manufactured in the Punjab shall be purchased in preference to articles manufactured in other States of India.

(iii) Articles manufactured in other States of India shall be purchased in preference to imported goods.

(iv) Articles of foreign manufacture held in stock in India shall be purchased in preference to items to be imported.

(v) Articles manufactured abroad shall be imported in special cases only, when suitable Indian products are not available.

(vi) In the case of articles manufactured abroad which have to be imported, preference will be given to the Commonwealth Countries.

(i) *In case of goods manufactured in India—Care to be taken to purchase*—(i) Articles manufactured in India from raw-material produced in India in preference to articles manufactured from imported materials; and

(ii) Articles wholly or partially manufactured in India from imported material in preference to imported goods.

In pursuance of this policy the following rules are prescribed and except in the case of those stores and articles for the purchase of which special orders are issued by the Punjab Government, these rules shall be applicable to all purchases of stores made through the Punjab Stores Department and to all purchases of stores made by the Heads of Departments and other officers:—

Rule 1.—All articles covered under the definition of stores, shall be purchased through the Punjab Stores Department except where otherwise provided in these rules, or elsewhere. (Annexure I).

Rule 2.—The purchase of country-made machinery, imported machinery and equipment and all other stores available ex-stock in India shall be made through the Punjab Stores Department. Where value of machinery or stores exceeds Rs. 2 lacs and it is necessarily of imported origin, the tenders shall be invited through the Director-General of Supplies and Disposals.

Rule 3.—The indents on the Punjab Stores Department shall be placed as soon as allotment of funds is received and not held back till the close of financial year when there is always a great rush of indents which possibly cannot be coped with by the Punjab Stores Organisation. Indents received after 5th February of each year shall not be entertained by the Stores Organisation for arranging supply within the current financial year as it ordinarily takes 6/8 weeks to finalise a purchase case.

Rule 4.—Indents with complete specifications and drawings in accordance with which the stores are required shall be placed with the Punjab Stores Department. If no specifications or drawings exist, the indenting officer shall indicate if stores of trade pattern are acceptable. In case of un-common items an approved sample or pattern shall be furnished for guidance. A reference to previous supply shall be made when the same stores are required again but in no case shall particular make or brand be insisted upon, as this restricts competition to the disadvantage of buying departments.

Rule 5.—(i) The Heads of Departments shall consolidate their normal and recurring requirements of stores or materials and place indents on the Controller of Stores in a consolidated form, but categorised as 'stores', as in *Annexure I*. In emergent cases direct indents from subordinate officers as nominated by Heads of Departments from time to time shall be entertained by the Controller of Stores.

(ii) While placing the indents, the Indenting Officers shall certify that necessary funds exist to meet the liability and that competent sanction to the purchase has been obtained by them.

Rule 6.—Indenting Officers can indicate the time to be allowed to tenders for submission of their tenders. In case a material is to be specially imported, they should take into consideration the time required by various firms to obtain the prices from abroad.

Rule 7.—Tenders/quotations shall be invited by the authority competent to do so. Wherever it is not in the public interest to call tenders or quotations, the State Government in the Industries Department may dispense with procedure by an order in writing.

Explanation.—The value of articles to be purchased without inviting tenders shall not exceed Rs. 100 and the total value of such purchases made during financial year shall not exceed Rs. 5,000.

Rule 8.—(i) All indents valuing Rs. 5,000 or over shall be advertised by the Punjab Stores Department in the press in a consolidated tender notice. Copies of tender notices shall simultaneously be forwarded to makers or their branch offices in India or accredited agents whose lists are sent by the Indenting Officer as also those suppliers whose addresses happen to be available on approved list of the Punjab Stores Department. It shall invariably be specified in the tender notice that the power is reserved to reject any or all the tenders received without the assignment of a reason. Further more, the tenderers shall initial all corrections to the tender and non-compliance with this condition, will render the tenders liable to rejection.

(ii) The advertisement shall be issued and regulated in the manner prescribed by Government from time to time.

(iii) The consolidated advertisements should be published regularly on 15th and the last date of each month. Special advertisement, however, for emergent demands may be issued by the Controller of Stores from time to time.

(iv) A period of 3 weeks from the date of publication shall be given for the receipt of tenders except in case of urgent demands where the period may be reduced to 2 weeks.

(v) The tenders shall be collected in a locked box to be opened on the day fixed for the purpose.

(vi) The tenders shall be opened by a panel of 3 gazetted officers of which 2 will be from the Stores Organisation and one local Magistrate to be nominated by the local Deputy Commissioner. The Punjab Stores Department will intimate to the local Deputy Commissioner the date fixed for opening of tenders at least a fortnight in advance to enable him to depute a Magistrate.

(vii) If no Magistrate is available then the tenders may be opened by a panel of 3 gazetted officers of Stores Department. The tenders received till the fixed time and date will be opened by the panel of officers who shall sign all sheets in the tender forms where rates are given and in the presence of such tenderers who may be present at the opening.

(viii) All alterations or cuttings in the tenders shall be initialed by the panel officers.

(ix) All samples received from the tenderers shall be entered in a register and shall be properly secured, labelled and signed by the members of the panel.

Rule 9.—The tenders shall be submitted in a sealed cover duly superscribed giving the serial number of the tender and the date of opening and addressed to the Controller of Stores, Punjab.

Rule 10.—After the receipt of tenders comparative statement of rates shall be prepared by the Stores Department and forwarded to the Indenting Officer concerned for his comments where the decision cannot be taken independently by the Stores Organisation. The Indenting Officer, shall return the tenders along with his comments within 2 weeks of their receipt.

Rule 11.—Due consideration shall be given to the views of Indenting Officer and when it is not proposed to accept such recommendations the views of his next higher authority shall be obtained before rejecting his recommendations.

(ii) When it is necessary to accept tenders other than the lowest the Indenting Officer shall obtain the approval of the next higher authority before returning the tenders to the Controller of Stores.

(iii) In the Stores Purchase Organisation the powers for acceptance of tenders shall be exercised as may be approved by Government from time to time and above the limits so prescribed, prior approval of Government, in the Industries Department, shall be obtained whose authority shall be final.

Rule 12.—Normally earnest money shall be deposited by the tenderers with their tenders. As, however, this involves difficulties and a good deal of extra labour on the part of tenderers, the alternative procedure of maintaining the approved list of contractors where they deposit appropriate permanent earnest money should be followed by the Punjab Stores Department.

(ii) When big firms do not comply with this requirement or certify that they have already deposited the security with the Director-General of Supplies and Disposals or are registered with that Organisation, the question of foregoing the earnest money or of asking the firms to deposit it immediately may be gone into in individual cases. Tenders of big firms should not be rejected merely because they do not deposit earnest money along with the tenders. The officer competent to accept the tender shall be competent to waive this condition.

(iii) To arrange supply of stores valuing less than Rs. 5,000 where quotations are invited, the tenderers shall not ordinarily be required to furnish earnest money, if the authority inviting the quotations is satisfied as to the financial positions of the firm.

Rule 13.—Samples, wherever required, shall be submitted so as to reach the Controller of Stores by the date and time fixed for the opening of tenders.

Rule 14.—In case of large variety of material for which rigid standards cannot be laid down, the alternative approved brands of various makers shall be specified in the tender notices and purchases made direct from the manufacturers, or their accredited agents, representatives or stockists rather than from the retailers.

Rule 15.—When bulk supplies are arranged the approximate delivery period for part supplies shall be indicated in the Schedule and the tenderers called upon to intimate whether they will adhere to it. They may, however, be given the option to vary the delivery dates slightly.

Rule 16.—Revised or late tenders/quotations shall not be considered, but where it is deemed necessary, in view of the rates quoted within time being high or otherwise not acceptable, all the tenderers and other known suppliers shall be given an opportunity to requote in sealed covers by a fixed date.

Rule 17.—Where the suppliers are required to quote on the prescribed tender form, the following tender fee is fixed:—

<i>Estimated value of the order</i>	<i>Cost of tender</i>
(i) Upto Rs. 30,000	.. Rs. 10
(ii) From Rs. 30,001 to Rs. 50,000	.. Rs. 15
(iii) Above Rs. 50,000	.. Rs. 20

(2) These shall be available for sale at the following places or any other place which may be notified from time to time:—

- (i) at the office of the Controller of Stores, Punjab, Chandigarh;
- (ii) at the offices of the District Industries Officers in Punjab;
- (iii) at Government Arts Emporium, New Dehli;
- (iv) at Arts and Crafts Emporium, Patiala.

(3) The Tender fee shall not be refundable under any circumstances.

OTHER MODES OF PURCHASES BY THE PUNJAB STORES DEPARTMENT

Rule 18.—*Limited Tender System*—(a) *By inviting quotations from a large number of registered firms.*—This system shall be adopted only for immediate requirements of stores and the emergency shall be established and certified by the Indenting Officer in writing and unless competitive tenders from at least 6 firms are received the quotations shall be rejected. If the demand happens to be very urgent the authority, next above the Indenting Officer, may be consulted before rejection, and if that authority recommends that the purchase be effected on the basis of the number of tenders received and certifies that the rates in tender proposed to be accepted are reasonable, suitable action shall be taken in the Punjab Stores Organisation after referring the matter to the authority next above that ordinarily competent to sanction purchase.

The financial power of officers of Punjab Stores Department for calling such quotations shall be determined and fixed by Government from time to time.

Note:—This rule will not apply to purchases effected in routine on the basis of quotations where the cost of stores does not exceed Rs. 5,000 and which indents are not advertised.

(b) *By obtaining tenders from one firm in case of articles of proprietary nature (single tender system) available from one source.*—Articles of proprietary nature shall be purchased according to financial powers delegated to officers, after obtaining a certificate from the manufacturers or sole agents that the rates quoted by them are identical to those approved by the Director General of Supplies and Disposals or they would quote to that Organisation or to any other State in the country.

(c) *By negotiation with Government Institutions.*—Purchases can be effected by negotiations from Government Institutions by the Punjab Stores Department to the extent of powers that may be delegated to officers of that Department by competent authority from time to time.

(d) *By negotiation with private parties in case of emergencies.*—This system shall be adopted very sparingly indeed, and in emergencies, and when it becomes necessary to do so, the attention of the authority next above the authority ordinarily competent, both in the Indenting Department and in the Stores Purchase Department shall be drawn to this case before doing so. Such powers shall be exercised as delegated to officers of Punjab Stores Department from time to time.

(e) *By purchase committee approved by Government from time to time.*—Where it is not possible to obtain competitive tenders or quotations or to lay down comprehensive and complete specifications the purchases shall be made by purchase committees as may be appointed by the competent authority from time to time.

Note.—Approval of Government, in the Industries Department whose authority shall be final shall be obtained in the cases where amount involved exceeds the powers delegated to the officers of the Stores Purchase Department under the above Rule.

POWERS OF DEPARTMENT FOR LOCAL PURCHASES

Rule 19.—The officers of the Punjab Government shall exercise such powers in the matter of local purchase of stores as may be delegated to them by the State Government from time to time.

Rule 20.—The Punjab Stores Department shall arrange rate contract for as many articles of common use as possible after inviting open tenders in the manner laid down above.

PRICE PREFERENCE

Rule 21.—The existing policy to grant 15 per cent price preference to small-scale and cottage industries of the State over :—

- (i) Large-scale Industries of the Punjab and other States.
- (ii) Small-scale and cottage industries of other States shall continue till further orders of Government.

Rule 22.—(i) All articles purchased through the Punjab Stores Department shall before acceptance be subject to inspection of the Stores Inspection Officer or such other officer or Indenting Officers as may be authorised by the Controller of Stores, Punjab, in this behalf. No payment for goods supplied shall be made unless the stores are inspected and passed for acceptance as laid down in each contract. The Inspection Officer shall certify that the stores received conform to the prescribed specifications or tests, or quality and are correct in No. and weight, etc., as the case may be.

- (ii) 90 per cent payment shall be made to the suppliers immediately on production of—
 - (a) an inspection note signed by an officer of the Stores Organisation under the seal of his office which should clearly indicate that the goods were sealed in his presence in token of acceptance, and

(b) Railway receipt indicating that the consignment has been booked at Railway risk.

(iii) In a few cases like chemicals, glassware, crockery and inflammable liquids, etc. the Railway may not book the consignments at their risk for want of elaborate packing. In such cases the supplier may choose to send the consignments duly insured and whenever this is done 80 per cent payment may be allowed even if the railway receipt is at owner's risk as losses in such cases can be recouped from the insurance companies.

(iv) The disbursing officer shall be responsible to see that balance payments to suppliers are positively made within 30 days of goods by consignees, correct to the specifications as laid down in the order or within such time as agreed to and prescribed by the Punjab Stores Department in individual cases.

(v) In the cases of machinery where its satisfactory working is required to be examined payment should be arranged immediately on satisfaction about the conditions of the machinery and in no case later than 3 months if it is to be set up and tested.

(vi) When the payment is not cleared within the prescribed period, the Heads of Departments will be personally responsible to report the cases explaining clearly the reasons of delay to the Administrative Secretary who in turn shall inform the Minister-in-charge of his Department. Where delay in payment is more than one month over and above the prescribed maximum limit, the Administrative Secretaries shall personally explain the reasons to the Minister-in-charge of their respective Departments concerned as well as to the Chief Minister.

Rule 23.—Where the Punjab Stores Department arranges a rate or running contract the Indenting Officers in the State shall be under contractual obligations to draw their requirements of these articles in terms of the rate or the running contract and no indent shall be sent either to Controller of Stores or supply arranged of such items, even of slightly varying specifications, direct from the market.

Rule 24.—Orders placed by the Punjab Stores Department shall not be cancelled or terms and particulars thereof modified by indenting department except to the extent as may be approved by the Punjab Stores Department in writing in each case.

Rule 25.—In case where there is delay on the part of contractors in the supply of stores and articles supplied do not conform to the samples and specifications, the Punjab Stores Department with the prior approval of Government in the Industries Department, whose authority shall be final, may impose a penalty subject to the conditions contained in the agreement executed in each case. The penalty so imposed will be recoverable from the security of the contractors deposited with the Punjab Stores Department, their pending bills or both.

Rule 26.—The Punjab Government in the Industries Department in consultation with the Department of Finance where necessary may sanction a departure from these rules in any individual case if the interests of the public service so require. All applications for sanction to such departures should be made through the Administrative Department concerned. The opinion of Punjab Stores Department shall, however, be obtained before sanctioning such purchase.

Rule 27.—Recoveries made from contractor on account of:—

- (a) Delay in supply of stores ; and
- (b) Excess cost of the re-purchase ;

shall in the first instance be credited to a suspense head. When the amount is eventually determined it shall be credited as revenues of the State as receipts of the Punjab Stores Department.

Rule 28.—(i) The Punjab Stores Department can make purchases of stores on behalf of local bodies, other State and Co-operative Societies, etc., on payment of 2 per cent departmental charges.

(ii) The charges so recovered from local bodies, other States, etc., will be credited to the revenues of the State being receipts in respect of the Punjab Stores Department.

Rule 29.—The Punjab Stores Department will maintain a list of approved contractors. The registration of each contractor will be renewed in the succeeding year if his performance remains satisfactory, on payment of prescribed fee.

Rule 30.—The Punjab Stores Department is authorised to charge 1 per cent departmental notional charges on purchases effected and inspections carried out by it on behalf of other Punjab Government Departments. These notional charges are allowed for the purpose of preparation of financial review at the end of each financial year shall not actually be charged from non-commercial departments of the State.

Rule 31.—The officers of the Punjab Stores Department will exercise such powers in the matter of purchase of stores as may be delegated to them by the State Government from time to time.

Rule 32.—Tenders and quotations for the purchase of stores required for public service shall be invited on the prescribed forms at Annexures II and III respectively. The orders on the basis of quotations and tenders shall be placed in forms at Annexures IV and V respectively.

ANNEXURE I

List of the goods which should come within the definition of the term "stores".

TRADE GROUPS

1. Chemicals—
 - (a) Acids Mineral.
 - (b) Heavy Chemicals.
 - (c) Fine Chemicals (including Acids Organic).
 - (d) Explosives.
 - (e) Soap.
 - (f) Other Chemicals Composition.
2. Paints—
 - (a) Paints.
 - (b) Enamels.
 - (c) Varnishes.
 - (d) Pigment and other colours.
 - (e) Solvents.
 - (f) Other Miscellaneous Paint Stores.
3. Resins and lacs.
4. Gases.
5. Spirits, Alcohol and Alcoholic Products.
6. Petroleum, Mineral Oils and Lubricants—
 - (a) Aviation Spirit.
 - (b) Motor Spirit.
 - (c) Kerosene Oil.
 - (d) Fuel Oil.
 - (e) Lubricating Oil.
 - (f) Greases, Fats and Wax excluding sealing wax.
7. Vegetable Oil.
8. Silk and Silk Textiles.
9. Woollen and Woollen Textiles.
10. Jute and Jute Products (excluding Tentage).
11. Tent Components, Bamboos, Mallets, Pins, etc., for Tents.
12. Leather and Leather Products—
 - (a) Footwear, all kinds (including Canvas and Rubber Shoes).
 - (b) Hides Raw and Tanned.
 - (c) Other Miscellaneous Leather Products.
 - (d) Tanning Materials.

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13. Timber—
 - (a) Timber, Log Form.
 - (b) Timber, Squares.
 - (c) Timber, Scantlings and Sawn sizes.
 14. Wood-ware—
 - (a) Half-wrought Timber.
 - (b) Plywood.
 - (c) Other wood-ware.
 15. Motor Vehicles (Excluding Tyres and Tubes).
 16. Rubber Goods—
 - (a) Tyres and Tubes.
 - (b) Other Rubber Goods.
 17. Asbestos Cement Sheets and other cement products.
 18. Road Dressing Materials—
 - (a) Asphalt.
 - (b) Tar.
 - (c) Other Road Dressing Materials.
 19. Drawing and Draft Paper.
 20. Glass and Glass Products—
 - (a) Glass Sheets.
 - (b) Glass ware.
 21. Medical Stores—
 - (a) Drugs.
 - (b) Dressings.
 - (c) Surgical Instruments.
 - (d) Hospital Appliances.
 - (e) Hospital Furniture.
 22. Photographic and Cinematographic Equipments.
 23. Miscellaneous—
 - (a) Crockery, Cutlery and Enamel-ware.
 - (b) Fire Fighting Equipments, Hoses, Pumps, Fire Extinguishers, Refills, etc.
 - (c) Brushes.
 - (d) Clocks and Watches.
 - (e) Door and Window fittings.
 - (f) Other items.
 24. Hand tools.
dware (Kettles, Utensils, Rat Traps, Hot Water Boilers, Domestic-etc.)

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26. Steel Tool and Alloy Wire Ferrous.
 27. Steel sections.
 28. Pig Iron.
 29. Metal and Wire Non-Ferrous.
 30. Scientific Stores—
Scientific Instruments, Apparatus and appliances.
 31. (i) Electrical—
 - (a) Ceiling, Table and Cabin Fans.
 - (b) Exhaust Fans and Air circulators.
 - (c) Lamps.
 - (d) Motors.
 - (e) Transformers.
 - (f) Electric Batteries and Cells (other than Dry Cells).
 - (g) Dry Cells.
 - (h) Electrical Instrument and Meters.
 - (i) Cables and Wires (Other than proper insulated Cables).
 - (j) Paper Insulated Power Cable.
 - (k) Electrical Lifts.
 - (ii) Other Electrical Fittings and Accessories.
 32. Mechanical Engineering—
 - (a) Internal Combustion Engines.
 - (b) Other Industrial Engines.
 - (c) Pumping Sets, Motor Driven.
 - (d) Deep-well Turbine Pumping Sets.
 - (e) Pumping Sets, Engine Driven.
 - (f) Air Compressors.
 - (g) Earth Moving Machinery and Spares.
 - (h) Structural Steel Work.
 - (i) Steel Castings.
 - (j) Tea, Oil, Rice, Dal, Flour and Sugar Machinery.
 - (k) Road Roller.
 - (l) Industrial Boiler, other than Tar Boiler.
 - (m) Tar Boiler.
 - (n) Concrete Mixers.
 - (o) Bicycles, Sewing Machines, Weighing Machines and Netting Machines.
 - (p) Bolts, Nuts, Rivets and Washers.
 - (q) Screws Wood, Machines and Coach.
 - (r) Hurricane Lanterns and Incandescent Lanterns.
 - (s) Water fitting G.I. Bends, Tees, Sockets, Cock Sluice, valves, Water Meters, etc.
 - (t) Welding Electrodes.
 - (u) Ball Bearings.
 - (v) Other Mechanical Engineering items.
 - (w) Tractors and their implements.
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33. General Engineering—

- (a) Surface Coated Flexible Abrasives.
- (b) Refractories.
- (c) V. Belting.
- (d) Other Belting.
- (e) Belting Accessories.
- (f) Asbestos Products, other than packing (excluding asbestos cement products).
- (g) Asbestos packing and joining materials.
- (h) Expanded metal.
- (i) Wire Gauze and Netting.
- (j) C.I. Pipes and specials.
- (k) A.C.C. Pipes, Collars and Poles.
- (l) Casing, Housing and slotted pipes for Tube-well irrigation.
- (m) Pins, Split, Taper, Cotter, etc.
- (n) Other Items including Steel Furniture, Steel Drums, etc.
- (o) Sewage fittings and other drainage items.
- (p) Surface boxes, manhole covers, vent shafts, distance marks.
- (q) Door Fittings.

34. Vehicles—

- (a) Trucks.
- (b) Buses.
- (c) Cars, Jeeps and Station Wagons.
- (d) Trailors.

35. Steel Pipes and fittings.

- 36. (i) Workshop Machinery (other than machine tools).
- (ii) Machine Tools.

37. Miscellaneous—

- (a) Foodstuffs and forage.
- (b) Mathematical, Survey and Scientific Instruments.
- (c) Straw, Firewood and Charcoal.
- (d) Road Metal, Stone, Marble and Lime.
- (e) Cotton Textiles and Iron and Steel.

38. Radio Equipment.**39. Agricultural Equipments and Implements.****40. Tractors.****41. Well Boring Plant.****42. Tractor-drum equipments.**

43. Lime equipments.

44. E.I. Goods, Empty Tins, Utensils, etc.

45. Electrical—

Electric heaters, Electric screens, iron clad switches, copper tape, air conditioning plant, wheat stones, bridges, earth Meggar, series resistance box, steel poles, incubators autoclaves, electrical carpet cleaners, carbon rheostate meggar insulation tests, chick tester; ammeters; electrical accessories such as batton holders; tumbler switches; plug brackets, holder, key holders; pendant holder; lamp locks for bracket holder, tap; ceiling roses, cut outs, floniscenet tubes.

46. (a) Sound equipments—

(b) Projectors.

(c) Screens.

(d) Amplifiers.

(e) Loud-speakers.

(f) Transreceivers, etc.

47. Weighing bridges and scales.

48. Lawn mower and bullock mower. Handcuffs and repairs of handcuffs.

49. Dental chairs.

50. Rubber goods—

Rubber belting.

Hair belting.

Belt fasteners.

51. Cotton—

Woollen Yarn.

Cotton Yarn.

Cotton.

Wool.

52. Insecticides—

Insecticides.

Pesticides.

Fungicides.

53. Scientific goods—

Biological goods.

Zoological goods.

Models and Charts.

Geographical apparatus.

54. Chemicals—

Phenyle.

55. Wooden Furniture—

Office furniture.

Door Shutter Plywood Sitapur.

Mathematical and survey equipment.

Tarpaulins.

Laboratory equipment, cotton waste, munj, munj ban, oil-seed.

56. Miscellaneous—

Stone Pillars.

Chicks.

Mulbery baskets

Pilchi.

Sport goods.

Door mats.

Lime.

Bamboos.

Bamboos jhandies.

Recanning of Chairs.

Cane and Cane Tili.

Fire clay and bricks.

Plastic pipes.

Bed pan and wash up sinks, slab urinals.

Earthen pots.

Gymnastic articles.

Sheets and plates.

Gypsum stone.

Umbrellas.

ANNEXURE II

TENDER FORM

CONTROLLER OF STORES, PUNJAB

Instructions to tenderers

1. Quotations must be enclosed in a properly sealed envelope addressed to the Controller of Stores, Punjab, by designation and not by name. The quotations must be superscribed "Quotations for the supply of _____ during the year _____ as called for in tender notice, dated _____". The quotations must reach the Controller of Stores, Punjab, before _____ a.m./p.m. of the date mentioned in the tender notice.

2. In the event of the quotations being submitted by a firm it must be signed separately by each member thereof, or in the event of the absence of any partner it must be signed on his behalf by a person holding a power-of-attorney authorising him to do so, or in the case of a company the quotations should be executed in the manner laid down in the said company's Articles of Association. The signatures on the quotations should be deemed to be authorised signatures.

3. All the columns of the quotation form shall be duly, properly and exhaustively filled in. The rates and units shall not be over-written. Quotations shall always be both in the figures and words. The words "No quotation" should be written across any or all of the items in the schedule for which a tenderer does not wish to tender.

4. Any commission in filling the columns of "units" and "rates" shall altogether debar a quotation from being considered.

5. All corrections must be signed by the tenderers.

6. Samples must be sent of all items quoted for even when specification or description are laid down. Such samples must be sent freight paid or delivered free to the Controller of Stores, Punjab. Each sample should, bear a sealed label marked with the tender's name and address and reference to the item number in the Schedule. All instructions regarding the samples specified in the notice should be complied with. All samples except those against accepted quotations must be removed by the supplier on a date to be specified by the Controller of Stores, Punjab, failing which the samples will become the property of Government and no claim, therefore, will be considered. Loss of samples or damage or wear and tear or injury by testing exposure experiment etc. shall be no ground for compensation in any form.

7. A sum of Rs. _____ must be deposited as security into a Government Treasury or Bank pledged to the Additional Controller of Stores, Punjab and the receipt must accompany the tender form without which it will not be considered. The said amount will be regarded as forfeitable to Government, if any successful tenderer fails within the time fixed by the Controller of Stores, either to sign the contract on terms contained in the invitation

for tender, its tender form and quotation form and condition of contract referred to in the invitation of tenders or to pay the additional security referred to in the next clause below :—

- (1) National Saving Certificate.
- (2) Postal Saving Bank's Pass-Book.
- (3) State Bank's Call Deposit Receipt or Fixed Receipt.
- (4) Deposit receipts mentioned in item No. 3 tendered by any Scheduled Bank are also accepted.

Provided these are countersigned by the State Bank of India, whereby the State Bank of India undertakes full responsibility to indemnify this Department, in case of default. The above deposits can also be accepted if these are countersigned by the Reserve Bank of India against requisite security furnished by the Scheduled Bank concerned to the Reserve Bank of India and the Reserve Bank of India advises this department that the Deposit Receipt may be accepted.

- (5) Government Treasury (Chalan).

8. The successful tenderers may be required to deposit in addition as security for due performance of the contract an amount equal to 10 per cent of the approximate value of the estimated supply.

9. The Controller of Stores, Punjab, will have the right of rejecting all or any of the quotations without assigning reasons.

10. No tender will be considered unless and until all the documents are properly signed.

11. The quotation will be regarded as constituting an offer or offers open to acceptance on whole or in part or parts at the discretion of Controller of Stores, until the—

12. In the event of tender being accepted the quotations will be converted into a contract which will be governed by the conditions in paras 3 to 7 read with these instructions.

Read and accepted.

Signature of the Tenderer/s.

I/We hereby quote to supply the goods and materials specified in the under written schedule in the manner in which and within the time specified as set forth in the conditions of contract at paras 3 to 7 at the rates given in the schedule below. The conditions on paras 3 to 7 will be binding upon me/us in the event of the acceptance of my/our tender.

I/We herewith enclose deposit receipt for a sum of Rs. _____ as security money and should I/We fail to execute an agreement embodying the said conditions and deposit security as laid down in the form within 10 days of the acceptance of my/our tender. I/We hereby agree that the above sum of security money shall be forfeited to the Controller of Stores, Punjab.

SCHEDULE "A" OF RATES

1	2	3	4	5	6	7
Serial No.	General description of stores	I.C. Specification No.	Tenders rate	Unit	Packing	Name of actual manufacturer and country of manufacture

E. & O.E.

All rate for delivery f. o. r.

Dated the day of 198 .

Signature

Address

N. B. Please do not forget to fill in all the above columns.

SCHEDULE 'B'
CONDITION OF CONTRACT

This contract is to last from.....to.....but in the event of any breach of the agreement at any time on the part of the contractor, the contract may be terminated summarily by the Controller of Stores, Punjab without compensation to the contractor.

Any change in constitution of the firm shall be notified forth with by the contractor in writing to the authority sanctioning the contract and such change shall not relieve any former member of the firm from any liability under the contract.

No new partner/partners shall be accepted into the firm by the contractor in respect of this contract unless he/they agree to abide by all its terms, conditions and deposit with the officer sanctioning the contract a written agreement to this effect. The contractor's receipt or acknowledgement or that of any partners subsequently accepted as above shall bind all of them and will be a sufficient discharge for any of the purposes of the contract.

2. The contractor will supply nothing but genuine articles, e.g.,.....described in column 2 of Schedule A, from time to time in such quantities as may be entered in the indents sent at the rates set forth in column 3 of Schedule A for use in Offices/Institutions/Departments under the Administrative control of Government of the Punjab, as may be required by the Identing Officers, mentioned in Schedule C here to annexed on behalf of the Government Requisition from officers, not mentioned in Schedule C hereto annexed should before compliance be sent in original to the Controller of Stores, Punjab, for instructions and the officer concerned advised accordingly. No guarantee can be given as to the quantity which will be ordered during this period. But the purchaser undertakes to order from the contractor all stores as detailed in the Schedule A which he requires to purchase, except that he reserves to himself the right of placing the contract with one or more contractors as he may think fit and in consideration of this undertaking by Government the contractor binds himself not to revoke this contract during the said period. The quantities of stores given in the tender are approximate, only.

3. The articles to be supplied under this contract will be of the quality equal and answerable in every respect to the specifications given in the list accompanying with the tender and approved by the Controller of Stores, Punjab. The contractor shall be responsible for all complaints as regard the quality. In case of dispute regarding quality of articles, the decision of the Controller of Stores, Punjab, will be final and binding on the contractor. It will be open to the Controller of Stores, to send samples submitted by the tenderer/contractor to any laboratory for chemical analysis and the cost thereof will be borne by the Tenderer/Contractor.

4. The Controller of Stores, Punjab, may, by notice in writing call upon the contractor to supply additional articles to serve as sample, and upon such notice in writing the contractor shall at his own cost be bound to supply additional samples, such additional samples being in all respects of the same quality as the sample first supplied.

5. The contractor will be responsible for damage or loss in transit and replace goods broken or lost within 10 days from the date of notice thereof.
6. Unless when specially ordered otherwise in the order accompanying the indent all goods must be despatched within 14 days of the receipt of indent by the contractor.
7. Conditions as to time for performance whether laid down herein or in any indent shall be always regarded as the essence of the contract.
8. The Controller of Stores, Punjab, or the Assistant Controller of Stores, or any of the experts attached to the Industries Department of the Punjab or the Indenting Officer or any other officer or person duly authorised in writing by the Controller of Stores, Punjab, shall have the power to inspect the stores, before, during or after manufacture, collection, despatch, transit or arrival and to reject the same or any part or portion after the written approval of the Controller of Stores, Punjab, if he or they be not satisfied that the same is equal or according to the sample submitted by the contractor. The contractor shall not charge or be paid for supplies rejected as above and such supplies shall be removed by the contractor at once and at his expense. He shall neither claim nor be entitled to payment for any damage that rejected supplies may suffer from any harm whatsoever incidental to a full and proper examination and test of such supplies. Government shall be under no liability whatever for rejected supplies and the same will be at the contractor's risk. Rejected supplies shall be removed by the contractor within 10 days after notice has been issued to him of such rejection, and failing such removal rejected goods will be at contractor's risk and Government may charge the contractor rent for the space occupied by such rejected goods.
9. The contractor shall provide without any extra charge all materials, tools, labour and assistance of every kind which the aforesaid officer may consider necessary for any test or examination which he may require to be made on the contractor's premises and shall pay all cost attendant thereon. In the case of stores inspected at maker's premises the maker shall provide all facilities including testing appliances, for making necessary tests other than special test or independent tests. Failing the facilities at his own premises for making the tests the contractor shall bear the cost of carrying out tests elsewhere. The contractor shall also provide and deliver free of charge at such place as the aforesaid officer may direct such materials as he may require for tests by chemical analysis or independent testing machine. If for the purpose of determining the quality of stores the aforesaid officer finds it necessary to have the stores tested at the test house or laboratory, expenses incidental to the test shall be borne by the contractor. On the failure of the contractor to pay the expenses within ten days of the receipt of intimation in this behalf from the Inspecting Officer, the Controller of Stores, shall have the right to deduct the amount from the security deposited by the contractor and if the amount so deducted is not deposited within 10 days, the Controller of Stores, may treat the default as a breach of the agreement and proceed under clause (i) of the agreement without further notice. Further, the aforesaid officer shall have the right to put all articles or materials to such tests as he may think proper for the purpose of ascertaining whether the same are in accordance with the specifications or sealed sample mentioned in the tender and to cut out or off/ or destroy a portion not exceeding 2 per cent from each delivery for such purpose. The

quantity so cut out or off and or destroyed as aforesaid shall be replaced by the contractor free of charge.

10. Packing cases, containers, gunny packages, etc. which may be used for purposes of packing and which are delivered with stores will not be returned and paid for unless specially stipulated, and then at contractor's expense.

11. Unless otherwise specified in a requisition, bills for the whole of the goods referred to in each indent in triplicate, will be prepared and submitted by the contractor to the consignee for direct payment under intimation to the Stores Purchase Officer, Punjab. The full amount will be paid on receipt of stores in good condition after their verification as regards specification, etc.

Should the payment of any bill be not made within three months from the date of its submission, the party to whom the bill was forwarded should be addressed first. Failing satisfaction, the matter should be reported to the Controller of Stores, Punjab. All such complaints should give—

- (i) the number and date of the requisition,
- (ii) the designation of the requisitioning officer,
- (iii) the designation and address of the consignee.
- (iv) the designation and address of the officer to whom the bill was sent by the contractor.
- (v) the number of the bill and date on which the bill was sent to the officer mentioned in (iv) above.
- (vi) full reference to reminders if issued.

12. (i) With every despatch of goods or material under this contract, invoices, in triplicate, will be prepared by the contractor. Invoices, in duplicate, are to be sent by the contractor to the Indenting Officer, the duplicate to be returned by the Indenting Officer with the quantities or number received duly noted thereon and the third copy to be sent by the contractor to the Controller of Stores, Punjab, for record in his office.

(ii) Railways Receipt will be forwarded to the consignee immediately after despatch of stores. Should any demurrage charges be incurred owing to delay on the part of the contractor in forwarding the railways receipt, the amount of such charges will be deducted from the bill.

(iii) The contractor shall despatch material "Freight paid" in all cases where their offer is for destination. In the event of their failure to do so a penalty of 5 per cent will be charged on the amount paid as freight by the Indenting Officer on their behalf.

(iv) The contractor will send to the Controller of Stores, Punjab quarterly statement of the goods supplied under this arrangement in the following form :—

Name of office	Indent No.	Names of articles	Quantity or number supplied and to whom supplied and where	Value of supplies	Remarks
				Rs.	

(v) All despatches by rail will be made at Railway risk at the expense of the Indentor (except by firm who have quoted rates f.o.r. any place in the Punjab) unless the Indentor gives instructions to despatch at owner's risk in which case all responsibility for loss in transit will be with the indentor.

This is subject to the condition that the materials are surely packed by the suppliers in sound containers and the consignment is accepted by the carriers without any adverse remarks as to the packing or the condition of the containers. In case of any adverse remarks, the responsibility with the losses in transit, will rest with the suppliers.

Subject to those conditions the contractor will not be entitled to charge or be paid for supplies broken, lost or damaged in transit. The Controller of Stores, Punjab, will be the authority to determine whether or not the breakage, loss or damage was caused through the contractor's negligence and the decision of the Controller of Stores, Punjab, or some other officer acting on his behalf shall be final and conclusive against the contract. Such rejected supplies shall be removed by the contractor at his own expense.

(vi) If, during the currency of the contract the specification of any article or articles to be supplied thereunder be changed the contractor shall continue to comply with demands for the supply of the said article or articles in accordance with the new specifications at a rate to be mutually agreed to in writing at the time of such change and in default of such

agreement the contract in so far as it relates to the said article or articles in respect of which no agreement has been arrived at, shall terminate but no such change shall affect the supply of any other articles under the contract or entitle the contractor to any compensation.

13. In the event of withdrawal or discontinuance of any article or articles and consequent ceasing of or reduction in demand the contractor shall not be entitled to any compensation. Government will, however, make all reasonable endeavours to give warning of any impending complete withdrawal or of any reduction seriously affecting quantities likely to be required under contract.

14. The time for and date of delivery or despatch stipulated in a supply order shall be deemed to be the essence of the contract and should the contractor fail to deliver or despatch any consignment within the period prescribed for such delivery or despatch, stipulated in the supply order, the delayed consignment will be subject to 2 per cent penalty per consignment per month or a part of the month recoverable on the value of the stores supplied. In case of non-payment by the contractor recovery will be made from his bills or amount of earnest money or security deposited with the Controller of Stores, Punjab, provided also that—

- (a) No recovery of penalty will be made if the delayed supplies are accepted by extending the delivery period either by the Indenting Officer or the Assistant Controller or Additional Controller of Stores.
- (b) The Indenting Officer will allow extension up to two weeks on the request of the supplier by recording in writing that the exceptional circumstances were beyond the control of the supplier and there was no loss to Government, but where the delay on the part of the supplier is more than two weeks the matter for extension of delivery period will be referred by the Indenting Officer to the Controller of Stores, Punjab with a certificate that there are genuine reasons for delay on the part of the supplier and that no loss will result to the Government in case extension in delivery period is allowed. The case will be decided on merits. The extension will be allowed by the Assistant Controller of Stores on the certificate of Indenting Officer in each individual purchase case exceeding two weeks but up to eight weeks within the financial power delegated to him for the purchase of stores. In all other cases exceeding his financial powers and period of extension exceeding eight weeks the extension will be allowed by the Additional Controller of Stores, up to 24 weeks and up to any financial limit irrespective of purchase powers delegated to him. No further extension will be allowed.
- (c) On the failure of the supplier to make supply within the extended period on receipt of such information in the office of the Controller of Stores, Punjab, risk purchase at the cost of supplier will be made by the Controller of Stores, Punjab. The difference of exceeds of cost thus incurred will be recovered from the supplier in a suitable manner, and even from his pending bills, earnest money or security whichever is available. This procedure will be adopted after sending registered notice to the supplier to supply stores within 15 days.

15. The contractor acknowledges that he has made himself fully acquainted with all the conditions and circumstances under which the supplies required under the contract will have to be made or furnished and with all the terms, clauses, conditions, specifications and other details of the contract and the contractor, shall not plead ignorance of any of those as excuse in case of complaint against or to rejection of supplies tendered by him or with a view either to asking for enhancement of any rates agreed to in the contract or to evading any of his obligations under the contract.

16. No payment will be made in advance for any supplies under this contract.

17. (i) Where the suppliers are required to quote on the prescribed tender forms,

the following tender fee is fixed :-

15. The contractor acknowledges that he has made himself fully acquainted with all the conditions and circumstances under which the supplies required under the contract will have to be made or furnished and with all the terms, clauses, conditions, specifications and other details of the contract and the contractor, shall not plead ignorance of any of those as excuse in case of complaint against or to rejection of supplies tendered by him or with a view either to asking for enhancement of any rates agreed to in the contract or to evading any of his obligations under the contract.

16. No payment will be made in advance for any supplies under this contract.

17. (i) Where the suppliers are required to quote on the prescribed tender forms, the following tender fee is fixed :—

Estimated value of the order	Cost of tender
(i) Upto Rs. 30,000	.. Rs. 10.00
(ii) From Rs. 30,001 to Rs. 50,000	.. Rs. 15.00
(iii) Above Rs. 50,000	Rs. 20.00

(ii) In the event of the contractor failing duly and properly to fulfil or committing breach of any of the terms and conditions of this contract or repeatedly supplying goods liable to rejection hereunder or failing, declining, neglecting or delaying to comply with any demand or requisition or otherwise not executing the same in accordance with the terms of this contract, or if the contractor or his agents or employees being guilty of fraud in respect of the contract or any other contract entered into by the contractor or any of his partners or representatives thereof with Government directing, giving, promising or offering any bribes, gratuity, gift, loan, perquisite, reward or advantages pecuniary or otherwise to any person in the employment of Government in any way relating to such officers or person or persons, office or employment or if the contractor or any of his partners, become insolvent or apply for relief as insolvent debtor or commence any insolvency proceeding or make any compositions with his/their creditors or attempts to do so then without prejudice to Government's rights and remedies otherwise, Government shall be entitled to terminate this contract forthwith forfeit the security and to blacklist the contractor and purchase or procure or arrange from Government stocks or otherwise at the contractor's risk and at the absolute discretion of the Controller of Stores, Punjab, as regard the manner, place or time of such purchases, such supplies as have not been supplied or have been rejected under this agreement or are required subsequently by Government thereunder and in cases where issues in replacement are made from Government's stock or supplies, the cost of value such stocks or supplies together with all incidental charges or expenses, shall be recoverable from the contractor on demand, and the contractor shall not be entitled to benefit from any profit which may thus accrue to Government.

The termination of this contract in whole or part under these conditions shall not be affected by the acceptance, meanwhile or subsequently, of supplies accepted or made at any station whether in ignorance of the termination or otherwise.

18. If any question, difference or objection whatsoever shall arise in any way connected with or arising out of this instrument or the meaning or operation of any part thereof or the rights, duties or liabilities of either party than save in so far as the decision of any such matter is hereinbefore provided for and has been so decided, every such matter including whether its decision has been otherwise provided for and/or whether it has finally decided accordingly or whether the contract should be terminated or has been rightly terminated in whole or part and as regards the rights and obligations of the parties as the result of such termination shall be referred for arbitration to any officer appointed by Punjab Government acting as such at the time of reference and his decision shall be final and binding and where the matter involves a claim the amount if any awarded in such arbitration shall be recoverable in respect of the matter so referred.

19. If the price of a contracted article is controlled by Government, the payment will in no case be made at higher rate than the controlled rate.

IN WITNESS THEREOF the parties have hereunto set their hands on the dates indicated below :—

1. (In the case of a Firm)

Signed by the above named firm of _____ through
_____ partner of the firm.

Date : Signature.

2. (In the case of a Company)

The seal of the _____ Company, Limited, was affixed by virtue of the resolution of the Board No. _____

dated _____ the _____
day of _____ 198

dated

SEAL

Director's

Signature

dated

Secretary's

Signature.

1. (In either case)

In the presence of (i)—

(i) Signature

Address :

Description

(ii) Signature
Address
Description

Signed by _____

Signature of _____

Date : _____ on behalf of the Governor of Punjab

REGULAR FORM OF SECURITY DEPOSITS PLEDGED TO THE ADDITIONAL
CONTROLLER OF STORES, PUNJAB, CHANDIGARH

1. National Savings Certificates.
2. Postal Saving Bank's Pass Book.
3. State Bank's Call Deposit Receipt or Fixed Deposit Receipt.

4. Deposit receipts mentioned in item No. 3 tender by any scheduled bank are also accepted provided these are countersigned by the National Bank of India, whereby the State Bank of India undertakes full responsibility to this department, in case of default. The above deposits can also be accepted if these are countersigned by the Reserve Bank of India against requisite security furnished by the scheduled bank concerned to the Reserve Bank of India and the Reserve Bank of India advises this Department that the Deposit Receipt may be accepted.

5. Government Treasury Chalan.

The contractor/seller hereby declared that the goods/stores/articles sold to the buyer under this contract shall be of the best quality (and workmanship) and shall be strictly in accordance with the specifications and particulars contained/mentioned in the clause _____ hereof and the contractor/seller hereby guarantees that the said goods/stores/articles would continue to conform to the description and quality aforesaid for a period of _____ days/months from the date of delivery of the said goods/stores/articles to the Purchaser and that notwithstanding the fact that the Purchaser (Inspector) may have inspected and/or approved the 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 deteriorated (and the decision of the Purchaser 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 quality. On such rejection the goods/articles/stores will be at the seller's risk and all the provisions herein contained relating to rejection of goods, etc., shall apply. The contractor/seller shall, if so called upon to do, replace the goods, etc., or such portion thereof as is rejected by the Purchaser such damages as may arise by reason of the breach of the condition herein contained. Nothing herein contained shall prejudice any other right of the Purchaser in that behalf under this contract otherwise.

ANNEXURE—III

Quotation Form

FROM

THE CONTROLLER OF STORES, PUNJAB,
CHANDIGARH.

To

M/S _____

Enquiry No. _____

Dated Chandigarh, the _____ 198 .

Dear Sirs,

Please quote your lowest rates for the following stores subject to the terms and conditions noted below and on reverse. Your quotations must reach this office by 2 p.m. on _____ at the latest with/without samples. The quotations must be sent in a sealed cover superscribed as _____.

In case you do not implicitly follow these instructions and all the conditions on reverse, quotations may not be considered.

Quotations will be opened on the same day at 8 p.m. in the presence of such tenderers or duly authorised representatives thereof as may care to attend.

Serial No.	Description of Stores	Unit	Quantity	F.O.R.

Yours faithfully,

Dealing Clerk.

Head Clerk.

ASSISTANT CONTROLLER OF STORES,
for Controller of Stores, Punjab.

TERMS AND CONDITIONS

1. All quotations will be deemed to be for F.O.R. Destination unless otherwise specified in the quotation and should include packing and forwarding charges and must not be "ex-god-own", "ex-mills", etc.
2. If quoting otherwise than F.O.R. Destination, insurance charges to destination may please be separately stated.
3. Unless the goods offered are of recognised popular standard Makes and full specifications have been stated samples bearing stamp, seal and signature must in all cases accompany all quotations for all items quoted for. It is necessary that samples must reach this office before or at the latest by the due time and date of opening quotations.
4. Samples received are not paid for and should be sent freight paid. Those returnable at suppliers request, arrangement and cost if called for within 60 days from opening date.
5. In cases where full specifications are not incorporated in the enquiry or where alternative specifications are quoted for the suppliers own specifications should be stated in full for the articles quoted for. Any illustrative literature available duly stamped and signed should also accompany.
6. In all cases the Country of manufacture and unit of measurement must be prominently stated. The unit should usually be the one stated in the enquiry.
7. All containers will be deemed to be non-returnable, unless when specifically stated otherwise in the quotation.
8. The minimum period of delivery from date of placing the order should be specified.
9. All quotations will be deemed valid for at least 30 days from and excluding the date of opening of tenders.
10. The approved sample will be sealed and signed in this office immediately by you on the receipt of the order.
11. A sufficient number of samples according to the approved pattern for supply of one each to the Indenting Officers and two spares will be supplied by you and got approved from this office in the first instance within———days from the date of issue of this order. A sample of these will be forwarded to the Indenting Officers for comparing the supply.
12. (i) The inspection of the goods be carried out by the consignee at destination and rejected goods will have to be removed by you within 10 days of despatch of advice from the Indenting Officers, failing which the goods will lie at your risk.
(ii) The rejected goods must be replaced by you within 15 days of the despatch by the indenting officer of a registered notice intimating that the goods have been rejected failing which the Indenting Officer will be entitled to make risk purchases without any further reference to you.

(iii) If you claim that the goods supplied by you are strictly according to the approved sample you may file an appeal with the Stores Purchase Officer under intimation to the Indenting Officer within 5 days of the receipt of the registered notice from the Indenting Officer. Where such an appeal has been filed and Indenting Officer will hold the goods with him till the final decision of the Controller of Stores, Punjab.

13. A sum equal to 10 per cent of the value of the order will be deposited by you as security for due fulfilment of the order pledged in favour of the Stores Purchase Officer, Punjab. This amount may be deposited in any recognised bank or Government Treasury or Post-Office and the deposit receipt must be sent to this office within a week without prejudice to the other rights and remedies of the Government, the security shall be liable to forfeiture in the event of any breach or non-observance of the terms thereof by the contractors.

14. The supply must be completed satisfactorily within the stipulated period, failing which the Stores Purchase Officer reserves the right to purchase or allow the Indenting Officer to purchase the goods at your risk, provided that where goods are not supplied according to the muster pattern and on account of urgency of the demand the Indenting Officer decides to retain the inferior goods you will be entitled to receive payment not at the contract but at the rate fixed by the Controller of Stores, Punjab, with due regard to the quality of the material supplied.

15. Your quotations may be accepted in part or whole.

16. In case your rates are good for a certain period, postings of the acceptance on the last day will be acceptable to you.

17. In case of Controlled goods by the Government the quotations must be sent subject to the control rate and other conditions and you will be paid at the controlled rate or rate offered by you whichever is lower.

18. In case of any dispute the decision of the Controller of Stores, Punjab, shall be final and binding on you.

19. The contractors shall despatch material "freight paid" in all cases where their offer is F.O.R. Destination. In the event of their failure to do so, a penalty of 5 per cent per annum shall be charged on the amount paid as freight by the Indenting Officer on their behalf.

20. All above conditions will be enforced, unless written order of Stores Purchase Officer are obtained relaxing any specific condition in any specific instance.

21. The quotations not strictly in accordance with the above conditions are liable to be rejected without consideration.

22. Without prejudice to other rights of the Controller of Stores, or the Indenting Officer, the contractor shall be liable to pay at the rate of ten per cent of the value of the order by way of liquidated damages which shall be recoverable from any amount due to the contractor whether under this or any other contract of account.

ANNEXURE IV

D.I. 175/S.P.O. No. 2

Telegram "STORES"

Phone :

No.....

FROM

THE CONTROLLER OF STORES, PUNJAB,
CHANDIGARH.

To

M/S _____

Dated Chandigarh, the _____ 198 _____

Dear Sirs,

Reference your offer No. _____, dated _____

2. Please supply within _____ from the date of issue of this order, the following material by goods/passenger train to the _____.

3. R/R, may please be sent to the _____ and the bill of cost in triplicate to the _____ direct under advice to this office for necessary action and payment.

Serial No.	Description of Stores	Quantity	Rate F.O.R.	Remarks

E. & O.E.

Yours faithfully,

ASSISTANT CONTROLLER,
for Controller of Stores, Punjab.

Endorsement No. _____, dated _____

A copy of the above is forwarded to the _____ for information and necessary action, with reference to and / in continuation of this Office No _____ dated _____.

Payment may please be made promptly to the suppliers.

ASSISTANT CONTROLLER,
for Controller of Stores, Punjab.

Endorsement No. _____ dated _____

A copy of the above is forwarded to the _____, for information and necessary action.

Payment may please be made promptly to the suppliers.

ASSISTANT CONTROLLER,
for Controller of Stores, Punjab.

Endorsement No _____, dated _____

A copy of the above is forwarded to Statistical Section/Stores Inspection Officer(s), for information and necessary action.

ASSISTANT CONTROLLER,
for Controller of Stores, Punjab.

CONDITIONS

1. The approved sample may be sealed and signed in this office immediately by the contractor on receipt of the order.

2. A sufficient number of samples according to the approved Pattern for supply of one each to the Indenting Officers and two spares be supplied by the contractors and got approved from this office in the first instance within _____ days from the date of issue of this order. A sample of each of these will be forwarded to the Indenting Officer for comparing the supply.

3(i) The inspection of the goods will be carried out by the CONSIGNEE AT DESTINATION/ BY THE CONTROLLER OF STORES, PUNJAB AT _____ OR BY OFFICERS/OFFICER APPOINTED BY HIM.

The rejected goods will have to be removed by the contractor within 10 days of despatch of advice from the inspecting officer failing which the goods will lie at the risk of the contractor.

(ii) The rejected goods must be replaced by the contractor within 15 days of the despatch by the Indenting Officers of the registered notice intimating that the goods have been rejected

failing which the Indenting Officer will be entitled to make risk purchase without any further reference to contractor.

(iii) If the contractor claims that the goods supplied by him are strictly according to the approved sample he may file appeal with Controller of Stores, under intimation to the Indenting Officer within five days of the receipt of the registered notice from the Indenting Officer. Where such an appeal has been filed the Indenting Officer will hold the goods with him till the final decision of the Controller of Stores, Punjab.

4. A sum of Rs _____ may be deposited by the contractor as security for due fulfilment of this order pledged in favour of the Additional Controller of Stores, Punjab. This amount may be deposited in any recognised Bank or Government Treasury of Post Office and the deposit receipt must be sent to this office within a week without prejudice to the other rights and remedies of the Government, the security shall be liable to forfeiture in the event of any breach or non-observance of the terms thereof by the contractors”.

5. The supply must be completed satisfactorily within the stipulated period failing which the Controller of Stores reserves the right to purchase or allow the Indenting Officer to purchase the goods at the risk of the contractor provided that where goods are not supplied according to the muster pattern and on account of urgency of the demand Indenting Officer decides to retain the inferior goods the contractor will be entitled to receive payment not at the contract, but at the rate fixed by the Controller of Stores, Punjab, with due regard to the quality of the material supplied.

6. All disputes between arising out of this contract or in relation thereto or with respect to the meaning or effect of any term or condition of the contract the rights or liabilities of the parties under this contract shall be referred for arbitration to any officer appointed by Punjab Government acting as such at the time of the reference and the award of the arbitration shall be conclusive and binding on the parties.

7. The contractors shall despatch material “FREIGHT PAID” in all cases where their offer is F.O.R. destination. In the event of their failure to do so a penalty of 5 per cent per annum will be charged on the amount paid as freight by the Indenting Officer on their behalf.

8. In case of controlled goods by the Government the rates accepted on the reverse are subject to controlled rate and other conditions laid down by the Government and you will be paid at the controlled rates or rate offered by you and whichever is lower.

9. Without prejudice to other rights of the Controller of Stores, or the Indenting Officer the contractor shall be liable to pay at the rate of the per cent of the value of the order by way of liquidated damages which shall be recoverable from any amount due to the contractors whether under this or any other contract of account.

ANNEXURE V

TELEGRAM 'STORES'
PHONE NO.

From
The Controller of Stores, Punjab.

To

Dated Chandigarh, the 198

Dear Sir,

Please refer to your Office No. dated and supply within from the date of issue of the order, the following material by goods/ passenger train under the terms and conditions already accepted by you in the tender to the _____.

2. R.R. may please be sent to the _____ and the bill of cost in triplicate to the _____ under advice to this office for necessary action and payment.

Serial No.	Description of Stores	Quantity	Rate	F.O.R.	Remarks
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Yours faithfully,

Assistant / Additional Controller of Stores, Punjab,
for and on behalf of Governor of Punjab.

Endst. No. _____, dated, Chandigarh, the 198

A copy is forwarded to the _____

for information and necessary action, with reference to and/in continuation of this Office No. _____ dated _____

2. Payment may please be made promptly to the suppliers.

Assistant/Additional Controller of Stores, Punjab,
for and on behalf of Governor of Punjab.

Endst. No. _____ Dated, Chandigarh, the 198

A copy is forwarded to the _____

2. Payment may please be made to the suppliers.

Assistant/Additional Controller of Stores, Punjab,
for and on behalf of Governor of Punjab.

Endst. No. _____ Dated, Chandigarh, the 198

A copy is forwarded to the Statistical Section/Stores Inspection Officer (G) /E for information.

Assistant/Additional Controller of Stores, Punjab,
for and on behalf of Governor of Punjab.

CONDITIONS

1. A sum of Rs may be deposited by the contractors or as per condition 8 of the conditions to tenders for due fulfilment of the order pledged in favour of the Additional Controller of Stores, Punjab. This amount may be deposited in the State Bank of India or Government Treasury or Post Office and the deposit receipt, pass book sent to this office within a week. The security shall be liable to forfeiture in the event of any breach or non-observance of the terms thereof by the contractors.

2. The contractors will supply sufficient number of samples according to the approved patterns as per condition 4 of Schedule 'B' of Annexure II for supply one each to the indenting officers and get these approved from this office at the first instance within days, from the date of issue of this order.

3. The Inspection of the goods as per condition 8 of Schedule 'B' will be carried out by the Controller of Stores, Punjab or his nominee or the indenting officer at Despatching Station/at destination.

APPENDIX 9

(Referred to in Note 3 to P. F.R. 8 .3) Miscellaneous Guidelines relating to Contingent Charges.

(This Appendix contains the financial and administrative instructions in respect of certain special items of contingent expenditure. These instructions are supplementary to the orders contained in other connected rules in this Handbook. Any amendments in these instructions affecting accounts classification will require the concurrence of the Comptroller and Auditor-General).

1. *Camp furniture*.—The following articles of Camp furniture may be purchased at public expense for furnishing tents supplied by Government for use on tours provided budget provision exists and the cost is reasonable:—

- (1) Palang and newar for it.
- (2) Bellows.
- (3) Looking glasses.
- (4) Lamps.
- (5) Table cloths.
- (6) Charpais.
- (7) Commodes
- (8) Lanterns.
- (9) Camp tables.
- (10) Camp Chairs.
- (11) Bath tubs.
- (12) Travelling box for stores.
- (13) Camp beds.
- (14) Boxes for crockery sets.
- (15) Camp boxes.
- (16) Kachawas.
- (17) Steel trunk for office records.
- (18) Durries.
- (19) Time-pieces.
- (20) Chicks.
- (21) Stoves.

2. Classification of certain charges—

(a) Diet and travelling expenses of witnesses.

Diet and travelling expenses (1) of witnesses called for attending identification parades during police investigation, (2) of witnesses who go to another district or to the jurisdiction of another police station for the purpose of recovery of stolen property or the identification of accused persons and have to undertake long journeys either by rail or by road, and (3) of witnesses who accompany a dead body to identify it before a medical officer, when disbursed by Police Officers to the actual payees should be debited to Police grant and when disbursed by magistrates, to "214—Administration of Justice". Feeding charges of cattle in connection with Police cases should also be similarly classified.

(b) Distribution charges.

(i) Charges incurred on packing, postage, etc. by Superintendent, Government Printing and Stationery, Bombay, in the distribution of the publications and miscellaneous stores received by him from the Director-General, India Stores Department, London, and passed on to Punjab should be debited to the contingencies of the Officers or Departments concerned.

(ii) Incidental charges incurred by the Superintendent, Government Printing and Stationery, Bombay, in the distribution of the publications of the Government of United States of America received through the Smithsonian Institute will be met out of the contingencies of the Offices or Departments concerned.

(c) Recoveries for private telephone trunk calls.

Recoveries for private telephone trunk calls should be credited under the service head to which the office contingent bill is charged by deduction of expenditure.

(d) Repair charges of typewriters.

Repair charges should be debited to "Contract Contingencies" of the office concerned as no detail of such charges is necessary in audit and the amount is admitted on the certificate of the drawing officers. If, however, no contract grant has been fixed for any office such charges should be booked under "Other Contingencies".

(e) Hiring of typewriters.

Charges for the hiring of typewriters should be classified under "Other Contingencies" as such charges are audited against sanctions of the Department of Finance if and when the period of hiring exceeds two months.

3. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance, on Famine Relief Works, such charges may be allowed only under special orders of competent authority which, before sanctioning such charges, will satisfy itself by reference to the Currency Officer that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

4. *Compensation to owners of animals destroyed under the Glanders and Farry Act.*—Compensation on the following scale may be allowed in the case of animals destroyed on account of glanders :—

- (1) When clinical symptoms are shown, 1/4th of the value subject to a maximum of Rs. 90 for each horse or mule and of Rs. 20 for each donkey.
- (2) When clinical symptoms are not shown but when there is reaction to the mallein test, 1/2 of the value, subject to a maximum of Rs. 50 for each horse or mule ; and Rs. 10 per each donkey. The value of the animals should be regarded as the price which would have been paid for it immediately after it was certified to be diseased. The veterinary practitioner ordering destruction should award compensation in accordance with the above scale and his orders should be considered final.
- (3) In non-clinical cases of glanders and in all lymphangitis epizoatica cases compensation for destruction will be half of the value subject to a maximum of Rs. 135 for horses and mules and Rs. 35 for a donkey.

5. *Construction and Repairs*—See Chapter XVI of P.F.R. Vol. I.

6. *Conveyance hire to non-gazetted or Class IV Government employees*—See note below Rule 2.50 of the Punjab Civil Services Rules, Volume III-T.A. Rules.

7. *Supply of copies of judgements to Heads of Departments.*—Copies of judgements or orders convicting, acquitting or discharging Government employees of criminal offences as well as English translations of vernacular judgements in such cases should be supplied to Heads of the Departments free of charge.

8. *Counsel fees in cases affecting official character of public employees.*—See paragraphs 12.1, 19.5 and 19.7 of the Punjab Law Department Manual.

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

(2) When office dak is sent through a peon or messenger instead of by post, all charges on account of this should be charged to the contract contingent grant of the office concerned.

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

10. *Decoration of Government Buildings, etc.*—Expenditure incurred from State revenues on the decoration of Government buildings, etc., on ceremonial occasions and the like, as for instance, on the visit of a distinguished personage, may be charged to the contingent grant of the officer incurring it.

11. *Destruction of rats.*—The expenditure connected with the destruction of rats is an appropriate charge against the funds of local bodies concerned.

12. *Destruction of wild animals.*—(a) The following scale of rewards is sanctioned for the destruction of wild beasts :—

	Rs. P.
Tigers, male or female ..	15-00
Leopards, full grown, whether male or female ..	8-00
Cubs of above ..	3-00
Wolves, full grown, whether male or female ..	5-00
Cubs of wolves of all ages ..	1-50

In any case in which any one person or any one band of persons such as a particular party of family of Sansis, etc. prove particularly active in destroying the wild beasts above-mentioned, a reward of Rs. 50 may be granted as an encouragement. The reason and nature of this special reward should be fully explained and made known in all districts. It must be clearly understood that only one special grant of Rs. 50 will be sanctioned in each division annually.

(b) Rewards for the destruction of wild beasts should only be disbursed at the Headquarters of each district upon production of the skins and heads or skulls before the Deputy Commissioner himself, or some responsible Government employee appointed by the Deputy Commissioner in that behalf. The skins as well as the heads of the animals must be destroyed in the presence of the inspecting Government employee who should certify to this effect, previous to the reward being given. Bills in which such charges are drawn must be supported by the certificates above referred to.

(c) Rewards for the destruction of snakes should be paid from District or Municipal Funds according as the snake is killed within or without Municipal limits.

13. *Electrical Installations.*—See sanitary, water supply and electrical installations.

14. *Freight and Demurrage charges.*—The sanction of competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.

Charges for Demurrage should not be ordinarily arise. If in any case the head of department is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs. 500 in each case.

15. *Fixtures and furnitures.*—Every new building constructed by the Department of Public Works is (if estimated for) provided by that department with fixture, including, when necessary, record racks, shelves, fans or punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the public works grant. Consequently

such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture where supplied by the Department of Public Works for new office buildings under the orders of the competent authority will be similarly charged. See also paragraphs 3.4 and 3.5 of the Punjab Public Works Department Code.

16. *Free Distribution of Quinine.*—Commissioners of Divisions may sanction the purchase of quinine for free distribution to all settlement establishments employed from time to time.

17. *Hot and Cold Weather Charges.*—Hot weather establishment and fittings are a Government Charge, subject to the provisions of *Rules 8.3 and 8.4* on the conditions that the rates paid to the establishment do not exceed the rate sanctioned by the competent authority.

18. *Use of Khas Tatties.*—The use of Khas tatties is ordinarily not allowed in Government offices where electric fans are supplied. But this restriction does not apply to the use of thermantidotes in them.

Note.—Railway fare to Punkha Coolies on tour may be admitted as part of hot and cold weather charges.

19. *Jail Supplies and Police Clothing.*—Charges for supplies to Jails and Police Clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

20. *Locks.*—(a) As a general rule, locally manufactured locks shall be used. Orders for the supply of such locks should be placed direct with the contractors appointed by the State Stores Purchase Department from time to time. The Stores Purchase Officer, Punjab, supplies regularly a copy of the rate contract for locks of Indian manufacture.

(b) In exceptional cases where it is found necessary to purchase an imported lock through the India Store Department, London, the reason why an imported lock is considered necessary should be stated in the indent. The indent in such cases should be sent through the State Stores Purchase Department.

21. *Motor Cars.*—Charges for the maintenance and upkeep of a car supplied to a Government employee, other than the Governor, at the public expense, will be borne by the Government and by the Government employee respectively, in the manner indicated below, the general principle being that the Government employee using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the cars :—

- (i) The Government employee using the car shall pay the cost of petrol, tyre, renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges, insurance charges, if any, and all petty charges incurred otherwise than at the periodical over-hauling and annual varnishing of the car :

Note.—Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the Government employee shall be entitled to charge to Government its actual cost, but not any workshop charges on account of the examination of defective car and the setting up of the new part.

(ii) All other charges shall be paid by Government including wages of chauffeur and cleaner, the cost of uniform of the chauffeur and all charges incurred in connection with the annual varnishing and the periodical over-hauling.

2. As Government conducts its own insurance, motor cars and lorries which are the property of Government should not be insured with private companies. These orders do not, however, apply to the motor cars provided for the Governor.

22. *Pauper Suits.*—Commission at the rate of two per cent paid to Nazirs on Stamp Revenue realised in pauper suits, and all other charges incurred by Government in connection with pauper suits should be drawn on a separate bill and treated as Class C—Audited Contingencies.

23. *Pay, etc. of substitutes appointed in place of policemen deputed to fairs.*—See Police Rules.

24. *Photographs of retiring Government employees and framing thereof.*—The expenditure of public money on photographs and framing thereof of retiring Government employees should be closely restricted. The principle for such expenditure should be that where such a collection has been maintained over a number of years which makes it of interest it may be continued but the practice may not be extended to other offices, where it does not exist.

The practice of having a gallery of photographs of retired Government employees exists in the following offices :—

- (1) Chief Engineer, Buildings and Roads Branch.
- (2) Chief Engineer, Irrigation Branch.
- (3) High Court, Punjab.
- (4) Financial Commissioners, Punjab.
- (5) Director, Health and Family Welfare.
- (6) Inspector-General of Prisons.
- (7) Director of Public Instruction.
- (8) Civil Secretariat, Punjab.
- (9) Secretary to the Governor.

The presentation of copies of photographs to retiring Government employees at public expense is ordinarily inadmissible.

25. *Police Clothing.*—See Jail Supplies and Police Clothing.

26. *Police Railway Warrants.*—See Public Police Rules.

27. *Warrants and Credit Note System.*—(a) It has been decided by the Government of India (Railway Board) to adopt the procedure of levying the charge of Rs 16 per hundred warrants on a proportionate basis on the actual number of warrants and credit notes issued in a month for a particular railway, fractions of an Five Paise in the total of each month should be rounded off to the nearest Ten Paise.

(b) The following are the departments of the Punjab Government in which use of warrants and credit notes is permitted, and the Heads of Departments to whom bills for commission charges relating to the various departments should be sent :—

1. 313—Forests .. Chief Conservator of Forests, Punjab
2. Departments of Public Works—
 - (i) Irrigation .. Chief Engineer, Irrigation Branch
 - (ii) Buildings and Roads .. Chief Engineer, Buildings and Roads Branch
3. 252—Secretariat—General Services—
 - (i) Staff and Household of the Governor .. Secretary to the Governor
 - (ii) Civil Secretariat .. Chief Secretary to Government, Punjab
 - (iii) Financial Commissioners .. Financial Commissioners, Punjab
4. 256—Jails .. Inspector-General of Prisons, Punjab
5. 255—Police .. Inspector-General of Police, Punjab
6. 305—Agriculture .. Director of Agriculture, Punjab

28. (1) *Post-mortem examination charges.*—The rates noted below are sanctioned for certain members of establishments of Police hospitals and other hospitals for assisting post-mortem examination :—

Dispensers	.. 50 paise for each case.
Bhisti	.. 25 paise for each case.
Sweeper	.. 25 paise for each case.

The above allowance should be debited to "Other Allowances and Honoraria" under the major head "280—Medical".

(2) In cases in which the Medical Officers of a Railway are called to perform post-mortem examination of bodies found in or removed from the railway premises or trains, the Railway may claim fees for them from the Civil Department on the scale indicated below and pay to the officers concerned :—

	Rs.
Medical Officers with European qualifications	.. 16 for each
Medical Officers with Indian qualifications	.. 4 for each

An allowance of Rs 2 may be paid to the Military Hospital Assistant of Jullundur, for each occasion on which he be required to assist the Staff Surgeon in his capacity as Civil Surgeon in performing post-mortem examinations.

(3) Expenditure in connection with the medico-legal work done by Medical Officers in charge of District Board rural dispensaries on behalf of Government should be debited to the head "280—Medical".

29. *Postal and Telegram Charges.*—I—*Postal Charges.*—(a) Payments for postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Accountant-General considers it necessary to require the sanction of the Government.

(b) No charges shall be entered in any contingent bill for any postage stamps, other than service postage stamps, except in the case of postage stamps required for letters or other articles to be sent to foreign countries other than British possessions. Receipts from the Treasury Office will not be necessary for the service postage stamps supplied under the procedure laid down in Rule 8.18. A proper receipt in machine-numbered Form P.T.R.-16 should, however, always be obtained from the Treasury for the service postage stamps which are purchased.

Notes.—Communications from Government employees regarding their leave, pay, transfer, leave-salary, income-tax, fund subscription and other analogous matters are private and not official and may not, therefore, be sent at the public expense.

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

II—*Telegram Charges.*—(a) In the absence of any special order to the contrary, service postage stamps only should be used in payment of telegrams despatched on public service whether sent from Government or Railway Telegraph offices.

Note.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps, and also to write prominently on the receipt word "State".

(b) If any Government employee is compelled to send a telegram at a time when he is temporarily without service stamps, he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams, as are paid for in cash, may subsequently be drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State Service, and that cash payment was unavoidable, being attached to the sub-voucher concerned.

(c) State messengers may be classed as "express" or "ordinary" at the discretion of the sender, and the following general principles are prescribed for the guidance of Government employees, who should also bear in mind the necessity for keeping expenditure as low as possible:—

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

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

(3) Messages should be classed as "express" only—

(a) in cases of great emergency; and

(b) in cases where the despatching Government employee knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

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

(d) Books of telegram forms required for official use may be obtained on payment from any Principal Telegraphs Office.

(e) If a Government employee asks for repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

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

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

III. *Commission on value payable parcels or money orders*:—(a) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the article has necessarily to be brought by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

(b) The charges for remittance of money by postal money order in payment of Government dues, should ordinarily be borne by the payee and not by Government. Cases in which, and the conditions under which, the cost of such remittances may be borne by Government are specified below:—

Note.—The remittance of revenues collected at outlying stations to the treasury may, if necessary, be made at Government expense.

(i) *Remittance of pay allowances, etc.*

(c) Pay, travelling and other allowances and contingent charges of subordinate Government employees employed in outlying stations may be permitted by money order at Government expense, when the stations are at a distance of more than 8 k.m. from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than the travelling allowance payable, if a messenger was sent to encash the bill, cash order or Government draft, as the case may be.

Note.—In special circumstances, e.g., when a suitable messenger is not available or the journey is risky, etc. the head of a department may permit such remittance even though the money order commission exceeds the travelling allowance that might be payable had a messenger been employed.

(ii) *Remittances of Scholarships*

(d) The remittance at Government expense of scholarships will require the sanction of the Local Administration concerned.

(iii) *Remittances of moneys, due to contractors, suppliers etc.*

(e) Charges for remittance by postal money order of moneys due to contractors or suppliers, etc., should not ordinarily arise. When, however, the remittance by money order is unavoidable and is considered necessary in the interest of the public service.

30. *Printing and Binding*.—Detailed rules on the subject are contained in the Punjab Printing and Stationery Manual.

31. *Publications--I- Official--(a) Purchase of Publications in the United Kingdom*.—The following arrangement has been introduced for the purchase of books, etc., published in

Europe :—

- (1) Disbursing Officers are authorised to indent direct on the High Commissioner for India for any books, etc., published in Europe which they require. The High Commissioner will be able to purchase at publisher's (whole-sale) prices plus a commission at the rate of $7\frac{1}{2}$ per cent. Publications, orders for which are received by one mail, will be despatched by the High Commissioner by the following mail.
- (2) The system is voluntary and disbursing officers may purchase publications directly either in England or in India. It may, however, be pointed out that on no other system will it be possible to purchase books at rates as favourable as those offered in sub-clause (1) above. In the case of many books the saving will amount to about 20 per cent on the retail prices charged by a bookseller in England, and a much larger saving will be effected on the prices generally current in India.

Further, if the system in sub-clause (1) above is extensively followed, it may be possible for the High Commissioner to obtain even more favourable rates.

- (3) In submitting indents to the High Commissioner, disbursing officers should use the prescribed form. The form should be sent in duplicate and the head of account to which the cost will ultimately be debited should be clearly stated in the appropriate place. The cost of purchases made, including packing and postage or freight, will be reported quarterly by the High Commissioner to the Accountant-General, Punjab, who will debit the contingent grants of the Indenting Officers with the value of their purchases.

- (4) This system does not apply to official publications of the Government of U.K. and such publications if ordered through the High Commissioner, should not be entered on the form prescribed for this scheme.

(b) *Supply of copies of priced official publications of the Central Government to State Government.*—The Central Government have prescribed the following procedure in the case of all their priced publications :—

- (1) Except in the case of reports, etc., circulated to the State Government for opinion by Administrative Departments of the Central Government publications of the Central Government will be issued to the State Government on payment only.
- (2) Subject to the exception referred to above, no Department of the Central Government is authorised to send publication to the State Government except on requisition through the Central Publication Branch.
- (3) Publications will be issued to the State Government at a discount of 25 per cent below the usual sale price.
- (4) A debit will be raised against the State Government at the time of issue and will be finally adjusted by book debit at the end of the financial year.
- (5) Publications required by the State Government as agent for the administration of Central Subjects will be indented for through the Administrative Department of the Central Government which will forward the requisition to the Central Publication Branch for compliance. Such issues will not be debited against the State Government.
- (6) Subject to the exception referred to in the preceding clauses, all requisitions for Central Government publications shall be made to the Central Publication Branch, subject to such restrictions as may be imposed by the State Government.
- (7) Central Government publications indented for by the State Government may, if unused and in good condition, be returned to the Central Publication Branch which will give credit for their value.

(c) *Requisitions for Central Government publications.*—The requisitions referred to in sub-clause (6) of clause (b) above should be addressed to the Manager, Government of India, Central Publication Branch, 8, Hastings Street, Calcutta, but in order to enable Government to determine whether any restriction in the number of recurring publications is necessary, new requisitions for the supply of such publications which it is considered desirable to continue are required to be forwarded by Government employees through the Government with a view to communicating instructions restricting issues to the Central Publication Branch.

(d) *Government employees authorised to purchase publications on a commission basis.*—The Government employees named below are authorised to purchase non-recurring publications of the Central Government for official use on a commission of 25 per cent where allowed.

Payment for all such publications will be made by book adjustment by debit to the head "268—Miscellaneous General Services—Other expenditure—7—Books and Periodicals" ;—

Chief Secretary.

Chief Engineer, P.W.D., Buildings and Roads Branch.

Chief Engineer, P.W.D., Irrigation Branch.

Registrar, High Court.

Secretary to the Financial Commissioners.

Director of Land Records, Inspector-General of Registration and Registrar-General of Births, Deaths and Marriages.

Director of Agriculture.

Director of Public Instruction.

Inspector-General of Police.

Inspector-General of Prisons.

Director, Health and Family Welfare.

Legal Remembrancer.

Chief Conservator of Forests.

Curator, Central Museum.

Controller of Printing and Stationery.

Registrar, Co-operative Societies.

Director of Industries.

Secretary to the Governor.

Secretary, Punjab Vidhan Sabha.

All Commissioners.

All Deputy Commissioners.

All District and Sessions Judges.

Welfare Officer.

Director, Public Relations.

President, Sikh Gurdwara Tribunal.

(e) *Supply of priced official publications of other State Governments.*—In common with the Central Government, Governments of Tamil Nadu, Bombay, West Bengal, Uttar

Pradesh, Bihar, Orissa, Assam and the Madhya Pradesh have decided to discontinue the free distribution of their priced official publications. Any such publications required by Government employees of the Punjab Government must be obtained on requisition from the sources indicated below on payment of the sale price. A discount of 25 per cent of the sale price will be allowed in the case of publications of all Governments except the Uttar Pradesh and Tamil Nadu.

Payment for such publications will not be made in cash, except in the case of publications of the Tamil Nadu Government but by book adjustment through the Accountant-General's exchange account with the State concerned by debit to the head "268—Miscellaneous-General Services—Other Expenditure—7—Books and Periodicals". Payment for publications of the Tamil Nadu Government will be made in cash.

<i>For Publications of the Government of</i>	<i>From</i>
1. Tamil Nadu	.. Superintendent, Government Press, Tamil Nadu.
2. Maharashtra	.. Superintendent, Government Printing and Stationery, Pune.
3. Uttar Pradesh	.. Superintendent, Government Press, Allahabad.
4. Bihar	.. Superintendent, Government Printing, Bihar, Patna.
5. West Bengal	.. Officer-in-Charge, West Bengal Secretariat Book Depot, Calcutta.
6. Assam	.. Officer-in-Charge, Assam Secretariat Book Depot, Shillong.
7. Madhya Pradesh	.. Superintendent, Government Printing, Madhya Pradesh,
8. Orissa	.. Press Officer, Government Press, Orissa, Cuttaok.

(f) *Supply of Punjab Government Publications to Central Government and other State Governments.*—Priced official publications of the Punjab Government required by Departments and Government employees of the Central Government and other State Governments will be obtained from the Controller, Printing and Stationery, Punjab.

(g) *Supply of Survey of India maps.*—These rules do not apply to maps supplied by the Survey Department for which there is a set of rule issued by the Surveyor-General which is published at pages 964 and 965 of Part II of *Gazette of India*, dated 6th September, 1902.

Indents for these maps should after countersignature by the Heads of the Departments concerned, be sent to the Maps Record and Issue Office, Survey of India, Calcutta, direct and the cost of the maps should be charged to contingent grants of Indenting Officers.

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

(b) The Government, all heads of Departments and all Government employees to whom the power to purchase books and newspapers or other publications has been delegated should make their own arrangements direct with agents or publishers for the supply of such news papers, periodicals and books as may be required for their use and for the use of Government employees subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for India as far as possible; as this will lead to substantial economy.

(c) Payments for all purchases ordered through the High Commissioner will be made by him and the charges passed on to India for adjustment. Payments to be made in the United Kingdom for publications purchased direct from suppliers out of India should be arranged through the High Commissioner. Payments for direct purchases made elsewhere than in the United Kingdom may, however, be made direct to the suppliers by the purchasing Government employees.

32. *Rent.*—(a) The rent of any private land or building occupied for public purposes should be paid by the office or department occupying it, and recorded in the accounts as a charge of that office or department. The first charge in every year made in any contingent bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned that a suitable building belonging to Government is not available for the purpose for which the building is required, and that the rental charge, namely, Rs. _____ is reasonable.

(b) This rule does not authorise payments or adjustments between departments.

(c) The rent of buildings hired for residential purposes is paid from the minor head "Repairs" under the major head "259—Public Works". The hiring of buildings for residential accommodation requires the previous approval of Government and the consent of the Department of Finance which must be applied for by the Heads of Departments concerned duly supported by a certificate from the Divisional Officer of the Department of Public Works that the rent is reasonable and no suitable Government accommodation is available.

In the case of such buildings the lease is to be executed by the Department of Public Works and the formalities laid down in paragraph 10.44 of the Department of Public Works Buildings and Roads Branch, Manual of Orders, regarding the recovery of rent, are to be observed.

Note.—The consent of the Department of Finance may be presumed in cases, in which it is proposed to extend the period of hire of a building for residential purposes, originally agreed to by the Department of Finance provided there is no change in the matter of the rent or of any other condition of hire.

(d) In the case of buildings which have been hired as offices, any subletting requires the approval of Government and consent of the Department of Finance. The rent of such buildings should be debited to the contingent grant of the Government employees concerned and any recovery of rent for portions sublet should be made by the head of office and credited to the Revenue head of the Department and not to the Public Works Department Revenue head. Lease of buildings hired as offices should be the concern of the Department and the Department of Public Works should only be concerned with—

(i) giving a non-accommodation certificate ;

(ii) certifying that the rent of the building is reasonable ; and

(iii) when a part is sublet, assessing the correct rent of the part sublet.

Note—The consent of the Department of Finance may be presumed in case in which it is proposed to extend the period of subletting of buildings hired as offices, originally agreed to by the Department of Finance provided there is no change in the matter of the apportionment of the rent of the building in regard to residential and office portions, or its occupants.

(e) The responsibility for the recovery of rents from Government employees in civil employ occupying public buildings ordinarily rests with the P.W.D. but in exceptional cases, where the cost of buildings has been treated as a Civil charge, the Accountant-General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

Note 1.—A Government employee permitting occupation of a Government or leased building by any private person or local body should at once inform the authority in charge of the building of such occupation. The authority in charge will be the Executive Engineer concerned in the case of buildings in charge of the Department of Public Works, Buildings and Roads Branch and the head of the department concerned in the case of buildings rented as offices.

Note 2.—The certificate required from divisional officers as to the reasonableness of rent referred to in sub-paragraphs (c) and (d) above will not be necessary in cases where the rent involved is less than Rs. 50 per mensem. A certificate will, however, be necessary from sub-divisional officers as to the reasonableness of rent in cases where the rent involved is less than Rs. 50, and not less than Rs. 20 per mensem. No certificate will be necessary in cases where the rent involved is less than Rs. 20 per mensem.

33. *Repairs.*—See Construction and Repairs.

34. *Rewards to Police and informers, etc.*—See Punjab Police Rules.

35. *Rubber Stamps.*—See Stationery and Printing Stores.

36. *Sanitary, Water-supply and Electrical Installations.*—(a) All works and repairs in connection with sanitary, water-supply and electrical installations to Government buildings should be carried out by, or through the agency of the P.W.D. except in special cases under the orders of Government. (See also Rule 5·15 of Punjab Civil Services Rules, Volume I, Part I).

(b) The classification of expenditure connected with water-supply, sanitary and electrical installations in Government buildings or with repairs to such installations will be made under the following rules:—

(i) Where the buildings are under the administrative control of the P.W.D. the expenditure should be debited to the grant of that Department, provided that if it does not exceed Rs. 2,500 or any higher limit fixed in the this connection by the competent authority, it may be debited as contingent expenditure of the Civil Department carrying out the work.

- (ii) Where the building is under the administrative control of the department which occupies it, the expenditure should be debited to the grant of the department concerned under the minor head "works".

Note 1.—The term "Electrical Installations" includes bells and similar installations only when they form part of the main installation, i.e., if they are worked through transformer or lamps of a lighting circuit, but not when they derive energy from small primary batteries.

Note 2.—The proviso in clause (i) is not applicable unless in any case a definite assignment has been made of petty works of sanitary and electrical installations, under the administrative control of the Department of Public Works.

37. *Scales (Country).*—Country scales required for weighing letters, etc. may be obtained from the Postal Works Dept., Aligarh, the charge being drawn as contingencies.

33. *Secret Service Expenditure.*—(1) The statement given below shows the items which are classed as secret service expenditure. No addition can be made to this statement without the consent of the Department of Finance.

Statement of items classed as Secret Service Expenditure

Officers who will certify the expenditure	Controlling Officer	Major head of account	Nature of expenditure
1	2	3	4
Excise and Taxation Commissioner	Excise and Taxation Commissioner	239—State Excise	Rewards for Excise Bureau
Ditto	Collector	Ditto	District Excise Rewards.
Inspector-General of Police.	Superintendent of Police	256—Police	Police rewards.
Ditto	Deputy Inspector-General, Criminal Investigation Department	Ditto	Rewards for assistance to Criminal Investigation Department
Ditto	Assistant Inspector-General, Government Railway Police	Ditto	Police rewards
Director, Public Instruction	Director, Public Instruction	272—Education	Printing of question papers for Departmental Examinations
Chief Secretary	Director, Public Relations	285—Information and Publicity	Purchase of non-service postage stamps and expenditure in connection with the compensation of articles for the Press, etc. up to a maximum limit of Rs. 100

Officers who will certify the expenditure	Controlling Officer	Major head of account	Nature of expenditure
1	2	3	4
	Chairman, Subordinate Services Selection Board, Punjab	251—Public Service Commission	Printing of Question Papers for Subordinate Services Selection Board's examination at private presses
Secretary to Government, Punjab, Vigilance Department	1. Under-Secretary to Government, Punjab, Vigilance Department.	252—Sectt. General Services	Secret towards in connection with secret enquiries and investigation.
	2. Officer-in-charge, Special Inquiry Agency, Punjab, Chandigarh		
	3. Superintendent of Police, District Inquiries Agency, Punjab		
	(A) Under-Secretary to Government, Punjab, Vigilance Department	843—Civil Deposits—Other Deposits	Money advanced for laying traps against corrupt officials
	2. Officer-in-charge Special Inquiry Agency	843—Civil Deposits—Personal Deposits	
3. Superintendent of Police, District Inquiries Agency			
Deputy Secretary to Government Punjab, Department of Finance	Deputy Secretary to Government, Punjab, Department of Finance	254—Treasury Accounts Administration	Honoraria to Examiner of the State S.A.S. Examination and the Divisional Accountants Examination for setting question papers and evaluating answer books
Director, Technical Education, Punjab,	Assistant Director-cum-Registrar	272—Education-Technical Education	Printing of Question papers in connection with the State Board Examination

(2) For the allotment placed at his disposal, the Government employee mentioned in column 2 of the statement will maintain a contingent register, in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment, the Government employee may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.

(3) The general control of expenditure incurred against the allotment will be vested in the Government employee mentioned in column 2 of the statement, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation have been made.

(4) Every controlling officer will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the Government employee mentioned in column 1 of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him by clause 5 below. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side, the number and date of the bill being noted against the entry.

(5) The Government employee mentioned in column 1 of the statement should conduct at least once in every financial year a sufficiently real administrative audit of the expenditure incurred by the Government employees mentioned in column 2 and furnish a certificate to the Accountant-General in the following form not later than the 31st August following the year to which it relates :—

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

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

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

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

40. *Special diet for Police Head Constables and Constables sick in Hospital*—*See Punjab Police Rules.*

41. *Standard Forms.*—These consist of such forms which have been prescribed for use in the various offices subordinate to a department. No additions or alterations will be made in such forms, except under the orders of the head of the department concerned.

42. *Stationery and Printing articles.*—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible unless specially sanctioned by the competent authority.

Note.—Charges for country stationery and carriage of stationery in the larger offices as for instance district offices, come under a separate major head "Stationery and Printing", and should be drawn on a separate bill.

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

(b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying department are charged to "265—Other Administrative Services—Rents, Rates and Taxes."

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

Note.—The rules regulating the payment of Municipal rates and taxes on building will be found in paragraph 3.14 of the Public Works Department Code.

44. *Incidence of charges for Police Stations and Lock-ups.*—In respect of Police Stations and Lock-ups provided free of rent by Railways to the Police Department, it has been decided that taxes of the nature of house or property tax, which are payable by owners, may be borne by Railways. Taxes levied for specific services rendered by the benefit of the occupier should, however, be recovered from the Police Department irrespective of whether they are under the local law or custom recoverable separately or form part of a consolidated property tax. The railways' share of occupiers' share of taxes may then be redebited by the Police Department to the Railway concerned.

45. *Telegram Charges.*—See Postal and Telegram Charges.

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

47. *Purchase of Tents.*—(1) The following scales of tents have been prescribed for officers of the Education, Medical and Health Departments :—

(a) Education Department—

Circle Education Officers	..	(1) Two Swiss Cottage Tents, 14' × 14'. (2) Two Pals, 10' × 10'.
Deputy Circle Education Officers	..	(1) One Swiss Cottage Tent, 14' × 14'. (2) One Pal, 10' × 8'.
District Education Officer	..	(1) One miniature Swiss Cottage Tent, 12' × 12'. (2) One Pal, 10' × 8'.
Block Education Officers	..	(1) One sleeping Pal of four folds of cloth throughout with a four feet Kanat and outerfly, 10' × 8'. (2) One Pal, 10' × 8'.
Deputy Director of Public Instruction, Punjab		(1) One Swiss Cottage Tent, 14' × 14'. (2) One Pal, 10' × 8'.

(b) Health Department—

Chief Medical Officer	..	(1) One single pole Regulations Tent (complete). (2) One employee's Pal.
Assistant Director, Health Services	..	(1) Two Swiss Cottages, 14' × 14'. (2) One Double Fly Office Pal. (3) Three Pals, 12' × 12'.
Assistant Epidemiologist and Deputy Chief Medical Officer of Health		(1) One Swiss Cottage, 10' × 10'. (2) One Employee's Pal, 10' × 10'. (3) One Employees' Pal, 7' × 7'. —Subject to the condition that only 12 sets of tents will actually be maintained.

(2) The scale of tents prescribed for officers under the Administrative control of the Financial Commissioners are given in Financial Commissioners' Standing Order No. 45.

48. *Tour Charges*—(i) *Carriage of Tents.*—A certificate should be furnished in contingent bills to the effect that the Government employees concerned have paid half the cost on account of carriage of tents used by them except in cases where the tents are carried wholly at Government expense. (See Travelling Allowance Rule 2.39).

(ii) *Carriage of Records.*—In regard to carriage of records no details need be given in bills apart from the usual information regarding sub-vouchers which must be given in contingent bills.

When the same conveyance is used both for the carriage of records and for the carriage of personal effects of Government employees, a suitable proportion of the cost should ordinarily be debited to contingencies and the balance met by the Government employees concerned. An exception to this general rule should only be made in those cases where the Head of the Department is satisfied that the conveyance engaged was used solely for the transport of Government records.

(ii) *Wages of Khalasts.*—No details are required in respect of wages of Khalasts beyond a certificate to the effect that on no day the number of extra Khalasts employed exceeded the scale sanctioned by Government.

(iv) *Office accommodation.*—Expenditure incurred on office accommodation for their staff by the Ministers during tour is debitable to "Tour Expenses."

(v) "*Carriage of Sera and Vaccine.*"—The Messengers who bring Sera and Vaccine shall be paid actual travelling expenses plus daily allowances and charged to Contingencies.

49. *Typewriters, Calculating Machines, etc.*—The detailed rules for the supply of purchase of typewriters, copying machines and duplicators are contained in Chapter 12 of the Punjab Printing and Stationery Manual.

50. *Travelling expenses of Punkha Mazdoors.*—The railway fare of punkha mazdoors on tour may be admitted as part of hot and cold weather charges.

51. *Water-supply Installations.*—See Sanitary, Water-supply and Electrical Installation.

When the state committee is called upon for the exercise of its powers, it is to be understood that the committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

(10) Report of the committee - The committee is to report to the board of directors in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

(11) Office of the committee - The committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

(12) Change of the act - The committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

(13) Expenses of the committee - The committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

(14) Powers of the committee - The committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

(15) Who may be appointed - The committee is to be organized in accordance with the provisions of the act, and that the committee is to be organized in accordance with the provisions of the act.

APPENDIX—10

(Referred to in note 3 below rule 8.3)

1. These rules deal with the supply of summer and winter uniform to all Class IV Government employees.

2. The supply in every case is subject to the ordinary rules of budget provision.

3. Subject to the conditions laid down in these rules, Heads of Offices are empowered to sanction expenditure on supply of summer and winter uniforms to Class IV employees attached to their offices upto the maximum limits of costs as laid down in these rules.

4. (i) The supply of summer and winter uniforms to persons whose pay is charged to works is a special charge and, therefore, is subject to the sanction of Government, unless power to sanction such expenditure has been delegated with the approval of the Department of Finance to a subordinate authority. Provision for such charges should be made in the estimates of the works concerned.

(ii) Under the rules powers have been delegated to the Divisional Officers of the Department of Public Works to supply summer and winter uniform to work-charged establishment.

Note.—The assent of the Department of Finance is presumed to orders issued by the Government under the Rule provided that the individual to whom the uniform is given could be entitled to it under the ordinary rule, if his pay were not charged to works.

5. When loss or damage to an article of uniform is caused through negligence or misuse (before due date) the loss should be recovered from the defaulters. The Administrative Department dealing with Printing and Stationery may, however, at any one time write off the cost of and renew before due date any item(s) of summer or winter uniform, where the loss or damage is not caused by negligence or misuse or where no recovery is possible from the defaulter.

6. The description of cloth and other materials prescribed for each uniform and the price are detailed below :—

A. MALE CLASS IV EMPLOYEES

Name of article	Measurement of cloth		Renewal Period	Maximum Cost
	Width	Length		
	Metre	Metre		
SUMMER UNIFORMS				
1. Six Shirts (Khakhi Jali) ..	0.84cms	3.30 per shirt	3 years	} Rs. 240.00 (including Rs. 74 on account of two pairs of chappals)
2. Six Pants (Khakhi Drill)	0.72	2.74 per Pant	3 years	
3. Lining Cloth ..	0.84	0.70 per Pant	3 years	
4. Turbans two (Khakhi) or Six Caps (Dasuti)	..	4.57 per Turban	3 years	
5. Chappals Two pairs (Black)			3 years	

1	2	3	4	5
				Rs.
WINTER UNIFORMS				
1. One Coat and one Pant (Woollen Blue-Blazer)	1.40	2.96 per set	3 years	} 271.00
2. Lining Cloth ..	1.24	2.00 per set	3 years	
3. Two Turbans and two .. fiftics (Khakhi) or Caps (Warm) Two (Khakhi)	..	4.57 per Turban 1.37 per fiftice	3 years 3 years	
4. One Warm-long coat . with lining cloth (Blue Blazer)	1.40	1.82 per coat	3 years	} 107.00
	1.40	1.82 per coat	3 years	
5. One pair of Black Shoes			2 years	40.00
6. One full sleeve Jersey ..			3 years	70.00

Note.—The articles mentioned at Serial No. 4 in winter uniform may only be supplied to the category of class IV employees, who (i) are employed on night work ; or (ii) spend much time on tour ; or (iii) are employed on duty in a hill station.

B. FEMALE CLASS IV EMPLOYEES

SUMMER UNIFORMS

1. Six Shirts (White Popline) ..	As per requirements	3 years	} 240.00 (including Rs. 74 on account of two pairs of Chappals)
2. Six Salwars (White Latha) ..	Ditto	3 years	
3. Six Dopatas (Sky-blue) ..	Ditto	3 years	
4. Chappals Two pairs (Black) ..	Ditto	3 years	

WINTER UNIFORMS

1. One long woollen coat (Navy blue serge) ..	As per requirements	3 years	} 271.00
2. One Salwar (White Latha) ..	Ditto	3 years	
3. Mufflar (Scarlet) ..	Ditto	3 years	
4. One pair of Black shoes ..		2 years	40.00
5. One full sleeve Jersey ..		3 years	70.00

Note.—1. Stitching charges for all type of uniform are extra.

Note.—2. Maximum cost of the different uniforms are liable to change as sanctioned by Government from time to time.

Note.—3. Jamadars would have white detachable cover of 3 Khakhi strips with white back-ground on left arm just below the shoulder.

Note.—4. All class IV employees may wear brass badges in Gurmukhi script indicating "Punjab Sarkar", on the right shoulder and "Name of the Department" on the left shoulder. These may last for an indefinite time and should be passed on from one employee to another.

7. The Departments should ensure that the quantities of material for uniform given above are taken as average requirements for different sizes. The cloth, etc. should be issued according to actual requirements subject to an overall maximum calculated on the basis of average requirements.

8. The life of various articles of uniform should be counted from the actual date of issue. The new uniforms should be issued only when the old uniforms are due for replacement and existing stock, if any, has been exhausted. To avoid delay in the issue of uniforms, action in this behalf should be initiated well in advance.

9. All the material required for the preparation of these uniforms may be obtained through the Controller of Stores, Punjab, Chandigarh, or on the rates prescribed by him from time within the maximum cost ceiling.

10. The Controller of Stores, Punjab and the Departments concerned may ensure good quality cloth for the uniforms.

11. In case of temporary employees, this concession may be given after completion of one year's service.

12. In temporary or newly created offices the uniforms may be allowed to the Class IV employees by the Heads of Departments on the same scale and subject to the same conditions as are applicable to such employees in permanent offices, provided that the post (s) is or are likely to continue for more than 2 years.

13. Such employees, who do not attend office in proper uniforms may be debarred for this facility in future.

14. The articles of uniforms should be taken back in the event of discharge from or quitting service by an employee before the expiry of the normal life of such articles for re-issue to other employees who may be entitled to get them.

15. The summer uniforms may be renewed on completion of two years from the date of a previous supply in the case of Jamadars and Peons of the Judges, Commissioners, Deputy Commissioners and District and Sessions Judges and on completion of three years from the date of previous supply in other cases.

16. Bills for winter or summer uniforms will be submitted in Form P.U. annexed hereto

Note 1.—Charges, such as packing, postage and freightage shall not be included in the incidental charges connected with the supply of winter or summer uniforms.

Note 2.—The officer issuing winter or summer uniforms shall maintain a proper record of the Uniforms issued which should clearly indicate the name of the employee and his signature or thumb impression as the case may be, in token of receipt of uniform.

Note 3.—Summer uniforms in the case of Jamadars and Peons of the Judges, Commissioners, Deputy Commissioners and District and Sessions Judges shall be renewed on the completion of two years from the date of previous supply.

Note 4.—Summer uniforms in cases other than cases of Jamadars and Peons of the Judges, Commissioner Deputy Commissioners and District and Sessions Judges and the winter Uniforms in all cases shall be renewed on the completion of three years from the date of previous supply.

FORM P.U.

(Referred to in Rule 16)

Bill for winter or summer uniforms

Office of _____ Date of _____

Total number of Class IV employ-ees	Number entitled winter/summer uniforms	Dates on which winter/summer uniforms were last supplied with number and cost	Number of winter/summer uniforms now charged for	COST				
				Material supplied from contractor	Material supplied locally	Incidental charges	Total	Average cost

1	2	3	4	5	6	7	8	9
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11. In case of temporary employees, the bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

12. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

13. Each employer who is not a member of the Public Employees' Federation should submit a bill for uniforms to the Controller of the Department of Public Works and Buildings, New York City, for approval.

14. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

15. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

16. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

17. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

18. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

19. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

20. The bill should be submitted to the Controller of the Department of Public Works and Buildings, New York City, for approval.

(Referred to in Note 3 below rule 8.3)

Rules for the supply of Articles (other than Khadi for which there are separate Instructions) from Jails and Institutions, etc., run by various Departments of State Government against Government requirements.

1. It is obligatory on all officers to obtain the articles, against Government requirements, from the Jail, Factories/Institutions/Indian Red Cross Society, Punjab State Branch etc., run by various departments of State Government, in which they are prepared. They will obtain supply of chrome leather from the Punjab Tanneries Limited, Jullundur, and that of the following articles from Punjab Poultry Corporation Limited, Chandigarh :—

(i) Livestock feeds including poultry, sheep, pig and cattle feed.

(ii) Feeding, watering and allied appliances.

2. Heads of Departments in respect of Jail, Industrial Institutions, Indian Red Cross Society, Punjab State Branch, Punjab Tanneries Ltd., Jullundur etc. will supply annually, in the month of January, to all Heads of Departments and Disbursing Officers under advice to Government in the Industries Department, a detailed up to date list showing :—

(i) the sources under their control with a list of articles manufactured therein, with prices ;

(ii) the amount of each article or class of article which each source is required to keep in stock readymade ;

(iii) the articles of which samples can be (a) sent on demand or (b) seen at the source; and

(iv) the particulars which should be specified by officers indenting for the various articles.

Note—Addendum, corrigendum and/or amendments to these lists, should be issued at any time during the course of a year and when considered necessary.

3. In case there is more than one source manufacturing a particular item of stores, the Indenting Officer shall issue enquiries to all of them simultaneously and place order on any one of them.

4. If on receipt of the indent the source concerned is unable to comply with it he shall at once inform the Indenting Officer accordingly who shall then be at liberty to resort to purchase against rate contract, if available, otherwise may make local purchase within his competence.

5. If the source concerned is unable to comply with the indent within the required period and the supply is really urgently needed, the Indenting Officer may with the sanction of the Head of the Department (or if he is himself a Head of Department, without further sanction), proceed to obtain the article in the manner indicated in rule 4 above.

6. Every endeavour should be made by the indenting Government employee to anticipate his requirements and to place his orders with the Jails Institutions, Indian Red Cross Society, Punjab State Branch, etc. in sufficient time. Small supplementary indents should as far as possible be avoided. Care should be exercised not to crowd in indents towards the end of the financial year.

7. Where there is any likelihood of dispute as to the quality of an article indented for, the indenting Government employee should, when possible, either obtain a sample from the Jail/Industrial Institution, etc. or provide the source concerned with a sample and if he has any complaint regarding the quality of articles provided he should address the Head of Department of the source supplying the material direct on the subject.

Note.—Articles will also be purchased against Government requirements from the Punjab State Industrial Co-operative Federation which shall submit tenders and quote rates to the Controller of Stores, Punjab and other Government Departments on behalf of the individual Industrial Co-operative Societies. The Industrial Co-operative Societies shall be treated as small scale industries and all concessions allowed to small scale industries shall also be admissible to the Punjab State Industrial Co-operative Federation representing an individual Co-operative Society. The Federation is exempted from submitting the registration certificate in recognition of its being a small scale industry, from the Punjab State Small Industries Corporation or the Small Industries Services Institute, Ludhiana, or National Small Industries Corporation, New Delhi, as is required in case of Small Scale Industries. The Punjab State Industrial Co-operative Federation will not get any preferential treatment in the quality of goods which may be supplied to the Government Department. The Federation will mention the name of Co-operative Society on whose behalf it would quote rates and would be responsible for all actions and performances of the Industrial Co-operative Society on whose behalf the rates are quoted.

APPENDIX—12

[Referred to in rules 9.4 and 16.7 (b)]

Rules for the payment of compensation for land taken up under the Land Acquisition Act.

1. Unless there be something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Department of Public Works apply mutatis mutandis to other Departments of the Government also.

2. The term "Act" as used in this appendix, means Land Acquisition Act, I of 1894

Land Acquisition Officers

3. After all preliminaries in respect to estimates, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken under the Act either by the Collector or by some special officer who is placed at the disposal of the P.W.D. and invested with the powers of a Collector under the Act, the procedure differs two cases.

Procedure of Special Officers appointed under the Act

Officers specially employed for this work being invested with the powers of a Collector under the Act and placed at the disposal of the P.W.D. are regarded as Public Works Disbursers and are supplied with funds, in the manner prescribed for the works outlay of public works officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers. See also Punjab Treasury Rules.

4. When an award is made under section II of the Act, the officer shall have a statement prepared in the appended Form A showing the amounts 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 Accountant-General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows 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 A giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant-General as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Accountant-General's Office on the receipt of the statement in Form AA.

5. In cases where an award has been made by a Court under section 26 of the Act, 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 columns 1 to 4 with the original award by the officer.

6. Any change in the apportionment of the officer's award made by a Court under section 30 of the 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.

7. 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 their representatives when the award was made, the officer shall require them to appear personally or by representatives, 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 endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposit payable to the persons to whom they are respectively due and vouched for in the accompanying 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 will be accounted for as public works expenditure, and when the persons interested under the award ultimately claim payment, the amounts 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.

Note.—In the case of petty payments if the payees do not appear on the day fixed for payment, and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date, the compensation awarded to them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

- (i) No sums exceeding Rs. 50 in each separate case may be paid by money-order.
- (ii) No compensation due on account of land which is owned jointly by the proprietors of a village or subdivision of a village may be paid by money-order.
- (iii) In each money-order so issued, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof in continuation of the printed entry "Received the sum specified above on i", sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money-order acknowledgement duly signed by the payee, it should be attached to the usual receipt in Form C (see rule 7) in which the full amount of the compensation and the deduction made therefrom on account of the money-order fee should be clearly shown; the receipt will then be disposed of in the usual way.

- (iv) For the words 'paid in my presence by cash/by cheque in Form C' the words "paid by money-order" shall be substituted.

The Accountant-General will accept, in the case of compensation paid by money-order, a receipt for the amount entered in the award statement less the amount of the money-order fee as a valid receipt for the full amount entered in the award statement.

8. 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 the accompanying Form C, containing a reference to the item showing the amount due to that person in the award statement. 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. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant-General with whom he is in account when forwarding to him the account of the month in which the payments are made.

9. 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 court to credit of civil court deposits. The cheques should be accompanied with 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 in which the payments are made. 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 the persons interested under the award shall be arranged for by the court under the rules for the payment of civil court deposits.

10. When a court has awarded any compensation in excess of 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 paragraph should be followed. Form D being used with the necessary changes to give full particulars of the order of the court.

11. 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. See also Punjab Treasury Rules.

Payments under the Act after the special officer is relieved of his special duties.

12. In any case in which a reference is made to the Civil Court; and the award of the court is not made till after the special officer has been relieved of his special duties, the further payments due under the 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 rules 9 and 10 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

13. When the land is taken up 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, under the relevant rule of the Punjab Treasury Rules. Such Collector or Civil Officer 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 rules 4 and 5. Additions and alterations in the award statement should also be communicated to the Accountant-General as prescribed in rule 6, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in rule 4. The procedure laid down in rule 7 should be observed by such Collector or Civil Officers.

14. 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 number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in rule 8. These receipts will be the Treasury Officer's vouchers for the payments and shall be forwarded by him with the accounts of the month to the Accountant-General. Payments at Civil Courts may be made in cash and the other procedure laid down in rules 9 and 10 should be observed.

15. 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 words "paid in my presence in cash/by cheque to a....." 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 advance list of the forms passed for payment should be sent to the Treasury Officer who in turn should send weekly an advice of orders paid.

16. Cost of pleader's fee in civil suits arising out of acquisition proceedings should be charged to the same head as the cost of the acquisitions. Department for which land is being acquired ought to meet the cost of pleader's fees forming part of charges for civil suits arising out of acquisition proceedings.

17. Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., should be treated as an integral part of the cost of land and debited to the department for which the land is acquired,—*vide* note 2 below para 8 of Appendix 2.

Note.—Pending disbursement of the amount either to the payee under the award or deposit in their favour at the Treasury, the amount drawn by the Collector or other Civil Officers, not specially employed for land acquisition, is treated as an advance payment and accounted for under the head "T—Deposits and Advances—Advances not bearing interest—Advances Repayable—Civil Advances O. B.—Advances". This head is cleared on receipt of Forms A. AA. B. C., CC., D and E by debit to the service head concerned.

Procedure when no money compensation is paid

18. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is acquired for Government purpose, 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 the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be debited against advances of funds.

Investment of compensation money deposited in Court

19. Investments under section 32 and 33 of the 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 and purchase of land should be effected under the court's order through the Collector or other Revenue Authority. The Bank will inform the Court what sum should be remitted to enable to it to make the investment and this amount will be paid from the deposits in court.

Adjustment and recovery of payments on behalf of bodies financially Independent of the Government.

20. In any case in which land is acquired for a municipality or district board or a small town or notified area committee the payments instead of being made and audited in the same manner as the ordinary payments shall be made and audited as if the land were being acquired for the Government. 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 these rules, using the forms prescribed and shall render his accounts to the Accountant-General. The municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the Government may direct, further payment to the Government being required as soon as the Accountant-General reports that the payment made exceed the amount received in advance. The Accountant-General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the municipality or other body.

*These sums should be credited in the Treasury accounts as to a special deposit head under "Civil Deposits—Deposits for work done for Public Bodies or Individuals", where any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant—General will place them under objection, till the necessary vouchers have been obtained, If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by the officer in accordance with Rule 9.

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. _____, dated _____, Page _____, Act I
 Statement showing compensation awarded by _____ under section _____
 of 1894 to all the persons interested in the plot of land situated in the village of _____
 in estate _____ No. _____ on the Revenue Roll of the District of _____ Tehsil _____

1	2	3	4	5	6	7	8	9	10
Serial No.	Names of persons to whom payment is due 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	REMARKS	Number & date of Voucher	Date on which possession of the land was handed over to the department authorities for whom it is acquired
								No. Date	Date Reference to the report stating the date

*To be filled up in the Accountant-General's Office.

Note.—(1) Each award statement should be confined to the land to be taken under one declaration, i. e. the award given for lands acquired under more than one declaration should be incorporated in one statement, but as many separated statements submitted as there are declarations.
 (2) Regarding column 7, see Note to Statement AA.

FORM A A

Particulars regarding the acceptance by the persons concerned of amount 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 _____

1	2	3			
Serial No. in the statement of award under Section II of the Act.	Name of person to whom payment is made under the award	PARTICULARS OF AMOUNT ENTERED IN COLUMN 6 OF THE AWARD STATEMENT			
a	b	c		d	
Amount accepted without protest	Amount accepted under protest	Amount Deposited in court		Amount und(s)bursed owing to non-attendance and the treasury in which it is deposited	
Rs.	P.	Amount	Court	Rs.	
Rs.	P.	Rs.	P.	Rs.	

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 amount of the award is shown in one of the four sub-columns a, b, c or d in this statement.

FORM B

Number and date of Statement _____
 Name of work for which land has been acquired _____
 No. and date of declaration in _____ Gazette, viz., No. _____ dated _____ page _____

STATEMENT SHOWING THE AMOUNT OF COMPENSATION AWARDED BY THE COURT OF
 UNDER SECTION 26 OF ACT I OF 1894

1	2	3	4	5	6	7	8
Serial No. in the statement of Award under section II of the Act	Names of persons to whom payment 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.		

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. _____, dated _____
 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 by the
 Government as detailed on reverse.

Signature of payee _____
 Locality _____

Note.—The receipt should be in English but when the payees is unable to write in English, he may give a receipt in any language.

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. _____, dated _____
 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 by the
 Government as detailed on reverse.

Signature of payee _____
 Locality _____

Note.—The receipt should be in English but when the payees is unable to write in English, he may give a receipt in any language.

Paid in my presence ^{in cash} to _____, resident of
_{by cheque}
 Village _____, Station _____, Tehsil
 _____, District _____, the sum of

Rupees* _____ paise _____ *in words only.

∴ Rs. _____ ∴ in figures

Dated _____ 19 .

Paid in my presence ^{in cash} to _____, resident of
_{by cheque}

Village _____, Station _____, Tehsil

_____, District _____, the sum of

*Rupees _____ Paise _____ *in words only.

∴ Rs. _____ ∴ in figures

Dated _____ 19 .

Reverse of Statement (C)

DETAILS OF LAND, ETC., AND THEIR VALUES

Mauza _____ Tehsil _____ District _____
 Land _____, Bighas _____, Marlas _____, Sarsais _____
 Value _____ Rupees _____ Paise _____

Paid in my presence by cheque/in cash to _____
 resident of Village _____ Station _____
 Tehsil _____, District _____,
 the sum of Rupees _____ Paise _____
 only (in words) Rs. (in figures)
 Dated _____ 19 .

DETAILS OF LAND, ETC., AND THEIR VALUES

Mauza _____ Tehsil _____ District _____
 Land _____, Bighas _____, Marlas _____, Sarsais _____
 Value _____ Rupees _____ Paise _____

Paid in my presence by cheque/in cash to _____
 resident of Village _____ Station _____
 Tehsil _____, District _____,
 the sum of Rupees _____ Paise _____
 only (in words) Rs. (in figures)
 Dated _____ 19 .

*To be affixed on the above matter in the form of rubber stamp.

FORM C C

Consolidated voucher for payment made during _____ 19 _____, in accordance with award statement
 No. _____ dated _____, on account of land acquired for _____ in the District or
 Tehsil _____, Mauza _____

1	2	3	4	5
Serial No. in award statement	Name of payee	Area of land	Amount paid	Signature of the payee and date of payment
			Rs. _____ P. _____	
Total ..				

Paid in my presence in cash/by chequet to the above person the total sum of rupees _____ paise _____ only.
 Dated _____ Signature of Officers

in words

FORM E

Name of work for which land has been acquired _____
To the Officer-in-charge of _____ Treasury.

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:—

Serial No. in Award Statement No.	Name of Persons to whom due.	Area of land	Amount payable to each	Remarks
		Acres	Rs. Paise	
Total				

Dated _____ 19 . Land Acquisition Officer.

Received the above amount and credited to Revenue 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 _____ Treasury.

Please receive for transfer of credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below:—

Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. Paise	
Total				

Dated _____ 19. Land Acquisition Officer.

Received the above amount and credited to Revenue 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.

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APPENDIX—13

[Referred to in note to P.F.R. 10.16 (IX) and P.F.R. 10.20]

Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses.

(1) On receipt of an application for an advance, the head of the office (e.g. the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should inspect the land of the house personally and satisfy himself by local inquiry that the amount of the advance applied for has not been over-estimated. He should then direct one of his responsible subordinates (e.g. Superintendent or Assistant Superintendent, Nazir or Accountant) to examine the records of the Registration Office and satisfy himself that the property has been free from encumbrances during the past 12 years. The head of the office should then forward the application with his report thereon to the head of his department for sanction.

(2) Under clause VII of rule 10.16 the sanctioning authority has to satisfy himself regarding the applicant's clear title to the property. If the head of the department decides to sanction the advance, and if funds for making the advance are available, he should forward the application to the Deputy Commissioner of the district concerned for verifying the applicant's title to the property.

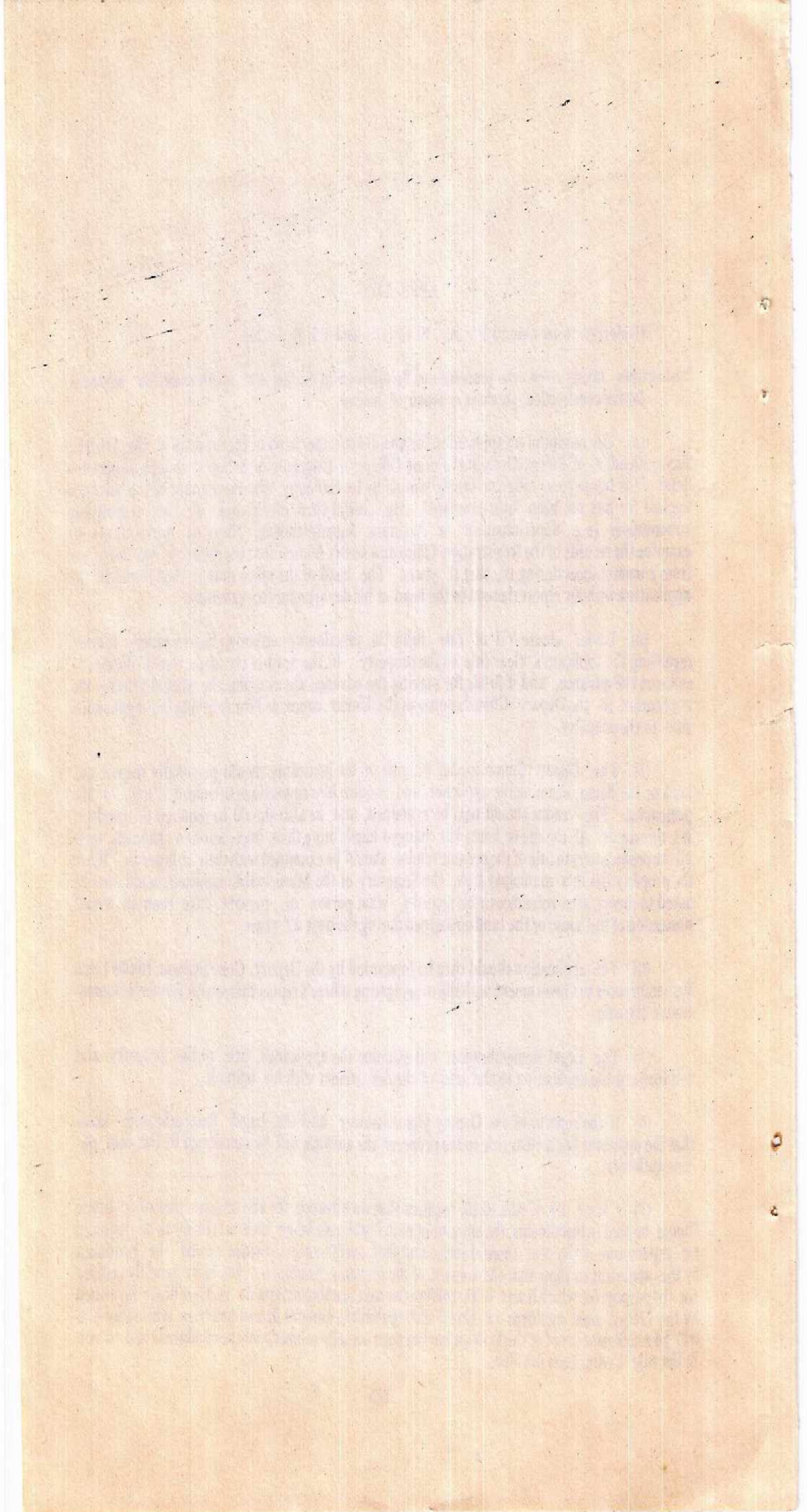
(3) The Deputy Commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce title deed, if any, in his possession. The vendor should next be examined, and he also should be required to produce his title deeds. If the site or house has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the Secretary of the Municipal Committee should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past 12 years.

(4) The application should then be forwarded by the Deputy Commissioner to the Legal Remembrancer to Government with the investigating officer's report thereon for further examination to the title.

(5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the head of the department with his opinion.

(6) If the reports of the Deputy Commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advance will be sanctioned by the competent authority.

(7) Clause III of rule 10.16, requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months, and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilized for the purpose for which it was drawn before the next instalment is paid. A Certificate furnished by the Government employee concerned stating that the amount drawn has been utilized by him will be a sufficient proof of the amount having been actually utilized and the conditions laid down in the rule having been fulfilled.



APPENDIX 14

(Referred to in P.F.R. 16.5)

Rules regarding the procedure to be followed in incurring expenditure on assigned works.

With reference to the provisions of Rule 16.5(a) laying down that the transactions connected with assigned works should be accounted for in the forms and under the procedure prescribed for similar transactions of the Public Works, Department, the following guiding principles in respect of petty construction and repairs costing more than Rs. 2,500 in each case have been laid down by the Accountant-General, for observance by the disbursing officers :—

- (i) Money required for the execution of such works should be drawn on abstract bill forms from treasuries, a cash book in Forms P.W.A. I being maintained to show all such sums drawn and the amounts paid therefrom to individual payees.
- (ii) The work will presumably be done either by departmental labour or through a contractor. In the case of the former the record of payments made as well as of work done will be in Muster Rolls Form D.F.R. (P. W.) 18 in which will be entered all measurements of work done (other than by daily labour) or materials counted for which payments has to be made. Payment for work done or materials supplied should be made in the following form :—
 - (a) Form D.F.R. (P.W.) 22 when it is intended to settle the contract or firstly and finally.
 - (b) Form D.F.R. (P.W.) 25 when an "on account of payment" is made to the contractor. The first and intermediate payments should be made on the white form while the final payments should be made on the yellow form.
 - (c) Form D.F.R. (P.W.) 26 for all miscellaneous payments for which none of the above referred to forms are suitable.

*Note:—*Should the system of making advance payments or secured advances be followed, Form D.F.R. (P.W.) 25 will not be suitable and Forms D.F.R. (P.W.) 23 and D.F.R. (P.W.) 24, as the case may be, should be used.

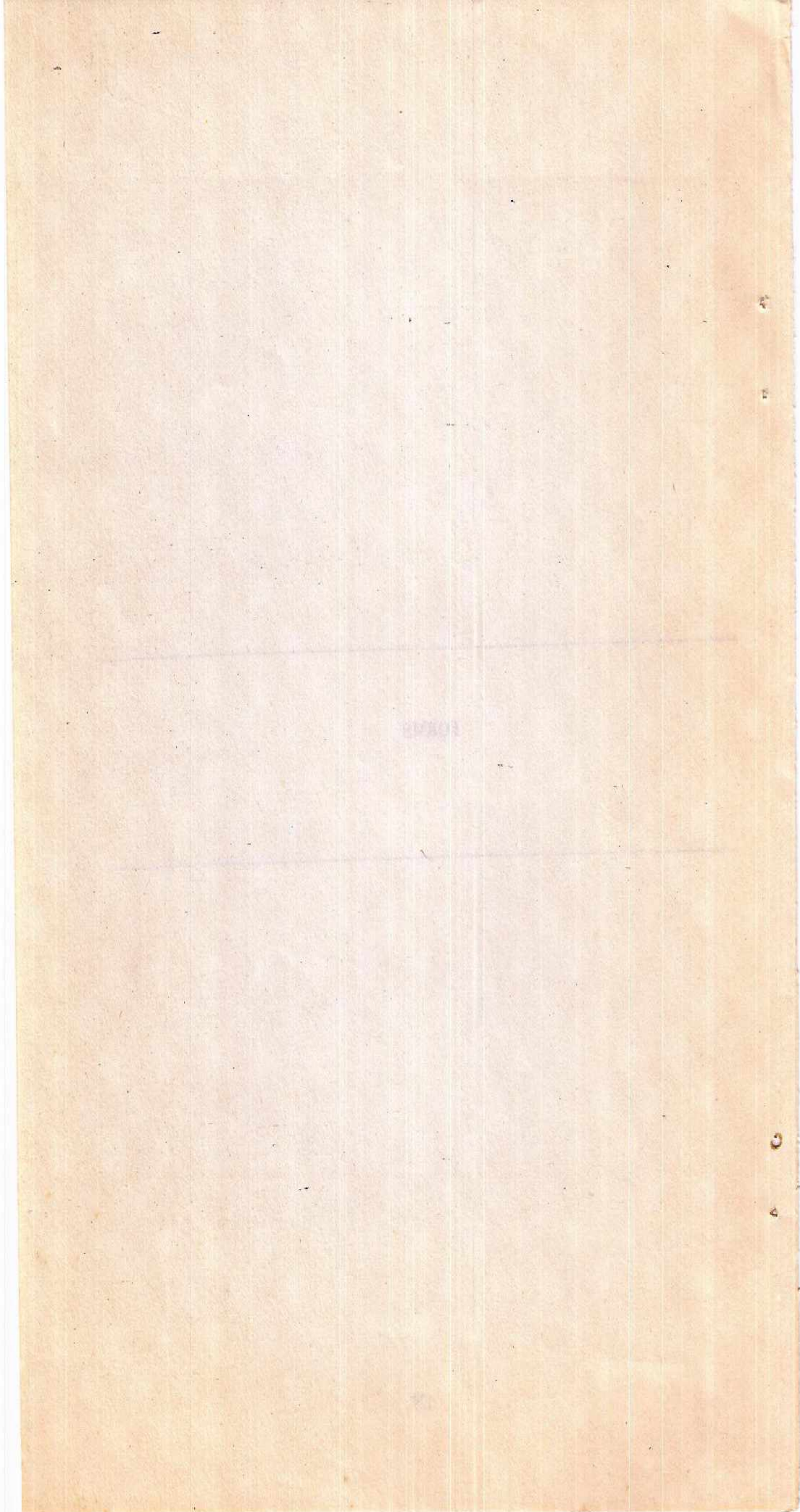
- (iii) For rules relating to the upkeep of measurement books and preparation, examination and payment of bills, see paragraphs 4.1 to 4.8 of the Public Works Department Code, and rule 7.28 of Financial Handbook No. 3—Departmental Financial Rules.
- (iv) To enable the disbursing officer to exercise financial control over the works expenditure charges incurred during the month should be collected in Works Abstract Form P.W.A 10—11, as the case may require, prepared separately for each work whence it should be posted into the Register of Works, Form P.W.A. 11—12.
- (v) Besides the above, Contractors' ledger in Form P.W.A. 14 should be maintained in cases when running payments are made to contractors.
- (vi) In support of the Abstract bills, on which money is originally drawn as stated in (i) above, the detailed vouchers referred to in (ii) above, should be submitted

direct to the Accountant-General's Office in one batch at the end of the month covered by a schedule of works expenditure Form P.W.A. 27.

- (vii) A list of all sanctions to estimates accorded during the months showing the name of work, the amount of the sanctioned estimate, and the authority for the sanction should be supplied to the Accountant-General, by the 5th of the month following that to which the sanctions relate. In case there is no such sanction in any month a "Nil" report should be sent on that date. Public Works forms should be used for the sanctions accorded.

The forms referred to in this Appendix as P.W.A.' and D.F.R. (P.W.) are contained in Account Code, Volume III and Government of Punjab, Department of Finance; Financial Handbook No. 3, Departmental Financial Rules respectively.

FORMS



Serial No.	Rule in which quoted	Description	Pages
1	2.2	Cash Book—specimen of.	133
2	6.3	Certificate of Transfer of charge.	134
3	7.6(a)	Statement of proposition for Revision of Establishment. (with detailed information).	135
4	7.6(a), Note 1	Statement of proposition for Revision of Establishment. (when detailed information is not necessary)	136
5	7.12	Acquittance Roll.	137
6	7.12	Register of undisturbed pay and allowances, etc.	138
7	Note 3 below rule 7.12	Bill Register.	139
8	Note 4 below rule 7.12	Bill Transit Register.	140
9	8.8(a)	Detailed countersigned contingent bill.	141—43
10	8.15	Register of contingent charges.	144
11	8.15	Register of contingent charges of the State Stationery Office.	145
12	10.16 (vi), Note 10.16 (vii), Note 4 and 10.17 Note 3.	Form of Mortgage Deed to be executed when the property is free hold.	146—50
12-A.	Second Proviso to clause (vii) of rule 10.16	Form of Mortgage Deed to be executed by both the Government employee and the other owner when the land is free-hold and is owned by the Government employee jointly with his wife, her husband, father or son.	151—55
12-B.	Third proviso to clause (vii) of rule 10.16	Form of Mortgage Deed to be executed by the owner and the undertaking to be given by the Government employee when the land is Free-hold and is solely owned by the wife, husband, father, or son of the Government employee.	156—61
13	10.16 (vi) Note	Form of Re-conveyance of Mortgaged Property.	162

Serial No.	Rule in which quoted	Description	Pages
14	10.16 (vi) Note, 10.16 (vii) Note 1 and Note 4, 10.16 (ix), Note and 10.17, Note 3	Form of Mortgage Deed to be executed when the property is lease hold.	163—68
14-A.	Second Proviso to clause (vii) of rule 10.16	Form of Mortgage Deed to be executed by both the Government employees and the other owner when the land is leasehold and is owned by the Government employee jointly with his wife, her husband, father or son.	169—74
14-B.	Third Proviso to clause (vii) of rule 10.16	Form of Mortgage Deed to be executed by the owner and undertaking to be given by the Government employee when the land is solely owned by the wife, husband, father or son of the Government employee.	175—80
15	10.16 (ix), Note and 10.17, Note 3	Form of agreement to be executed at the time of drawing an advance by a Government employees for building etc. of houses.	181—83
16	10.16 (x)	Surity Bond—specimen of	184—85
17	10.19	Form of Mortgage Deed to be executed when the property is of a Hindu undivided Family.	186—89
18	10.21(7), Note 4	Agreement to be executed when drawing an advance for the purchase of Motor Car/Boat/Cycle.	190
19	10.21(7), Note 4	Mortgage Bond for Motor Car/Boat/Cycle Advance.	191—93
20	15.5	Indent for Stores—specimen of.	194—95

P.F.R. FORM 2

(Referred to in rule 6.3)

CERTIFICATE OF TRANSFER OF CHARGE

Certified that we have in the Fore/Afternoon of this day _____ respectively made over and received charge of the office of _____ in pursuance of order No. _____ dated _____.

*Certified that I have assumed/relinquished charge of the office of _____ in the Fore/Afternoon of this day _____ in pursuance of order No. _____ dated _____.

For use in Audit Office only.

Noted in A/AR at page _____

Noted in Leave Account at page _____

Relieved Officer _____
Signature _____
(Name in Block letters)
Designation _____
proceeding on transfer/leave/
retirement

Leave Salary Certificate/Service statement issued on _____

Auditor Section Officer _____
A.A.G.

Noted in A/R at page _____
Concerned Officer

Noted in leave Account at page _____

Pay Slip issued on _____

Auditor Section Officer _____
A.A.G.

Concerned Officer

Notes—(a) The relieving officer should indicate the name of Treasury/Sub-Treasury from where he wants to draw his pay/allowances and leave salary etc.

Treasury/Sub-Treasury

(b) The Relieved Officer should indicate the name of Treasury/Sub-Treasury from where he wants to draw his pay/allowances and leave salary.

Treasury/Sub-Treasury

Memo. of balance for which responsibility is accepted by the officer receiving charge.

Cash Rs. _____ Permanent Advance Rs. _____

Number of Cheque Book in use, if any _____

Total number of unused cheques, if any _____

Relieved Officer _____

Relieving Officer _____

*Delete the part not applicable.

P. F. R. FORM —3

[Referred to in P. F. R. 7.6 (a) and note 1 thereunder]

**STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT
(WITH DETAILED INFORMATION)**

NATURE OF CHARGES										PROPOSITION											
Present Scale					Proposed Scale					Permanent					Temporary					Order of Sanctioning Authority	
No.	Designation	Minimum	Increment	Maximum	Average cost	No.	Designation	Minimum	Increment	Maximum	Average cost	Increase per month	Decrease per month	Amount	period	Increase per month	Decrease per month	Amount	Period		Amount
		*	*	*				*	*	*				*				*		*	

*Money columns

Note—In preparing this statement, particular attention should be paid to the instructions in P.F. Rules 7.5 and 7.6.

P. F. R. FORM—4

[Referred to in note 1 to P. F. R. 7.6 (a)]

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT
(WHEN DETAILED INFORMATION IS NOT NECESSARY)

1 Class of grade and designation of Government employees affected	2 Number in each Class		3 Rates of Pay		4 Actual present cost of establishments affected	5 Approximate extra cost involved by these proposals
	Present (a)	Proposed (b)	Present (a)	Proposed (b)		

In the case of district or divisional establishments the costs of the whole establishment or establishments effected should be given in lump sum without details, and in the case of establishments, the scale of which is fixed for the State as a whole the cost of the whole State scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figure in columns 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2(b) and 3(b) and find it to be correct.

FORM—6

(Referred to in P. F. R. 7.12)

REGISTER OF UNDISBURSED PAY AND ALLOWANCES, ETC.

Sr. No.	Bill No. and date	Net amount of the bill	Date of encashment	Total amount remaining undisbursed	Particulars of the amount shown in column 5	Dated initials of the Gazetted Officer	Date of disbursement	Dated initials of the Gazetted Officer	REMARKS
1	2	3	4	5	6	7	8	9	10

FORM—6

(Referred to in P. F. R. 7.12)

REGISTER OF UNDISBURSED PAY AND ALLOWANCES, ETC.

Sr. No.	Bill No. and date	Net amount of the bill	Date of encashment	Total amount remaining undisbursed	Particulars of the amount shown in column 5	Dated initials of the Gazetted Officer	Date of disbursement	Dated initials of the Gazetted Officer	REMARKS
1	2	3	4	5	6	7	8	9	10

FORM P.F.R. 7

(See Note 3 below rule 7.12 of P.F.R. Volume I)

BILL REGISTER

1. Bill number and Date.
2. Particulars of the Bill.
3. Pay of Establishment.
4. Compensatory Allowance.
5. House-rent and other allowances.
6. Travelling Allowance.
7. Gross Amount.
8. Deductions.
9. Net Amount.
10. Dated initials of the gazetted officer signing the bill.
11. Date of presentation at the Treasury.
12. Amount assessed by the Treasury.
13. Date of signing acknowledgement with initials of the officer signing the bill.
14. Date of receipt from the Treasury.
15. Date of entry in the Cash Book.
16. Initials of Gazetted Officer-in-charge of the Cash.
17. Month of encashment.
18. 2nd month.
19. 3rd month.
20. Reference to bill No. and date in which balance has been short drawn.
21. Remarks.
22. Amount of the bill.
23. Detailed heads of account, etc.
24. Amount disbursed in.

FORM P.F.R. 8

(See Note 4 below Rule 7.12 of P.F.R. Volume I)

BILL TRANSIT REGISTER

Name of the Department/Office _____

Serial No.	Particulars of the Bill	Net amount	Initials of Drawing and Disbursing Officer	Token No. allotted by the Treasury	Dated initials of the Receiving official in the Treasury	Remarks
1	2	3	4	5	6	7

Notes.—(1) Column 2: Entries should indicate the No. and date of the Bill and the nature of the claims; viz., Establishment Pay Bill, T.A. Bill, Contingent Bill, etc. and in the case of self-drawing officers, their name.

(2) Column 5 and 6: Entries to be made by the Treasury Officer.

(3) Column 7: (i) On receipt of payment by cheque/cash the Drawing and Disbursing Officer will make the entry "payment received". The register should be reviewed by making the entries in Col. 7 to ensure that un-authorised bills are not presented and encashed through the register.

(ii) On return of the bill unpassed from the Treasury, the Drawing and Disbursing Officer shall note the fact against the relevant entry under his dated initials. If presented again, the bill should bear a new serial number.

P.F.R. FORM 9

[Referred to in P.F.R. 8.8(a)]

DETAILED COUNTERSIGNED CONTINGENT BILL NO.

Note.—Government employees whose bills are countersigned before payment by the Controlling Officer should use Form prescribed in P.T.R.

Not payable at the Treasury

Sent to Controlling Officer on .. 19 Countersigned and sent to
 Accountant-General on .. 19

District .. Monthly detailed bill of Contingent Charges for the month of _____
 19 .

Head of Account—

Details of numbers of sub-vouchers	Description of charge and No. and date of authority where special sanction is necessary	Amount	
		Rs.	P.

Carried over ..

Details of numbers of sub-vouchers	Description of charge and No. and date of authority where special sanction is necessary	Amount
	Brought forward	Rs. P
	Drawn on abstract Bill No. dated Ditto Ditto Ditto	
	Add- Amount of disallowance from bill No., dated _____ refunded by deduction from Contingent bill No. _____, dated _____ and reallocated as per _____	
	Total of this Bill	
	Appropriation for _____	Contingencies
	Expenditure including this bill _____ Amount of work bills ennexed _____	

Details of numbers of sub-vouchers

Total Rs. ()
Rupees

(1) I certify that the expenditure included in this bill could not, with due regard to the interests of the Public Service, be avoided. I have satisfied myself that charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount, and all work bills are attached to the bill. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed or so mutilated that they can not be used again

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and that their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indent and invoices concerned to prevent double payments

(4) Certified that —

(a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is with in the scheduled scale of charges for the conveyance used, and

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Details of numbers of sub-vouchers	Description of charge and No. and date of authority where special sanction is necessary	Amount
	Brought forward	Rs. P
<p style="text-align: right;">Total Rs. () Rupees</p> <p>(1) I certify that the expenditure included in this bill could not, with due regard to the interests of the Public Service, be avoided. I have satisfied myself that charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount, and all work bills are attached to the bill. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed or so mutilated that they can not be used again</p> <p>*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register</p> <p>(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and that their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indent and invoices concerned to prevent double payments</p> <p>(4) Certified that — (a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is with in the scheduled scale of charges for the conveyance used, and</p>	<p>Drawn on abstract Bill No. _____</p> <p style="padding-left: 20px;">Ditto _____</p> <p style="padding-left: 20px;">Ditto _____</p> <p style="padding-left: 20px;">Ditto _____</p> <p>Add- Amount of disallowance from bill No., dated _____, refunded by deduction from Contingent bill No. _____, dated _____, and reallocated as per _____</p> <p>Total of this Bill _____</p> <p>Appropriation for _____</p> <p>Expenditure including this bill _____</p> <p>Amount of work bills ennexed _____</p>	<p style="text-align: center;">Contingencies</p>

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

(b) the Government employee concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory allowance and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey—

Dated Signautre of Disbursing Officer

Balance available

(For use of Controlling Officer)

Disallowed from Sub-voucher No. _____

Ditto

Ditto

Passed for Rupees

Total of this bill

I certify that in support of every charge of more than Rs. 50 made in this bill, a receipt or other voucher has been given to me. The receipts and vouchers for items in excess of Rs. 200 are attached to the bill, and I am responsible that the receipts and vouchers for all other items or more than Rs. 50 are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated _____ 19

Signature of the Countersigning Officer.

P.F.R. FORM—10
 (Referred to in P.F.R. 8.15)
 (To be printed on open royal)

REGISTER OF CONTINGENT CHARGES OF THE _____ DEPARTMENT OF THE _____ DISTRICT—19 _____

Left hand page

Date	To whom paid	No. of	Sub-voucher Contingent abstract	Detailed heads of budget																	
Appropriation for each head				Sub-Divisions of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.																	

Right hand page

Detailed heads	Unusual charges		Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	REMARKS
Sub-divisions of detailed heads	Description	Amount					

FORMS

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REMARKS

REMARKS

P.F.R. FORM 11

(Referred to in P.F.R. 8.15)

(To be printed in supper royal folio)

REGISTER OF CONTINGENT CHARGES OF THE STATE STATIONERY OFFICE, PUNJAB, 19

Left hand page

Date	To whom paid and appropriation for each	sub-vouchers No. of contingent abstract	Stationery offices and stores				REMARKS
			Postage, etc.	Railway freight	Other contingencies	Total of each contingent abstract	

Right hand page

Printing and writing papers	Drawing papers and material	Purchase of stationery stores				REMARKS
		Office Stationery	Binding materials	Other office requisites	Total of each contingent abstract	

P.F.R. FORM 12

[Referred to in the Note under rule 10.16 (vi), Note (4) under rule 10.16 (vii), Note under 10.16 (ix) and Note 3 under rule 10.17].

FORM OF MORTGAGE DEED TO BE EXECUTED WHEN THE PROPERTY IS
FREE HOLD

This indenture made this _____ day of _____ one thousand nine hundred and _____ between _____ son of _____ of _____ at present employed as _____ in the Department/Office of _____ at _____ (hereinafter called 'The Mortgagor' which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, administrators, and assigns) of the ONE PART and the Governor of Punjab (hereinafter called 'The Mortgagee' which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the OTHER PART—

WHEREAS the Mortgagor is the absolute and sole beneficial owner and is seized and possessed of or otherwise well and sufficiently entitled to the land and/or house hereditaments and premises hereinafter described in the Schedule hereunder written and for greater clearance delineated on the plan annexed hereto and thereon shown with the boundaries thereof coloured _____ and expressed to be hereby conveyed, transferred and assured hereinafter referred to as "the said Mortgaged Property")

AND WHEREAS the Mortgagor applied to the MORTGAGEE for an advance of Rs. _____ (Rupees _____ only) for the purpose of enabling the Mortgagor.

1. To purchase land or purchase land and to construct a house thereon or to carry out repairs or enlarge living accommodation in the existing house on the said hereditaments.

*2. To construct a house on the said hereditaments.

3. To purchase a ready built aforesaid house or to repay a loan taken by the Mortgagor for purchase of land for constructing a house or for purchasing the aforesaid house.

AND WHEREAS the Mortgagee agreed to advance to the Mortgagor the said sum of Rs. _____ on certain terms and conditions.

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagee should secure the repayment of the said advance and due observance of all the terms and conditions contained in Chapter X of the Punjab Financial Rules, Volume I, regulating the grant of advances to Punjab State Government Employees for building etc. of houses (hereinafter referred to as the "said Rules" which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by a Mortgage of the property described in the Schedule hereunder written.

*Mention whatever is applicable.

AND WHEREAS the Mortgagee—

- *1. has sanctioned to the Mortgagor, an advance of Rs. _____
(Rupees _____ only) payable by such instalments and in the
manner as hereinafter appearing.
- *2. has paid to the Mortgagor an advance of Rs. _____ (Rupees _____
_____ only) on _____ and in the manner provided in the said
Rules upon having the repayment of the loan with interest and the observance of
all the terms and conditions contained in the said Rules as hereinafter mentioned
secured in the manner hereinafter appearing.)

AND WHEREAS THE Mortgagor is to receive from the Mortgagee the aforesaid
advance** in lump sum/in the following instalments—

1st instalment _____

2nd instalment _____

3rd instalment _____

NOW THE INDENTURE WITNESSETH as follows :—

(i) In pursuance of the said Rules and in consideration of the said advance sanctioned/paid
by the Mortgagee to the Mortgagor pursuant to the provisions contained in the said Rules the
Mortgagor DOTH hereby covenant with the Mortgagee that the Mortgagor shall always duly
observe and perform all the terms and conditions of the said Rules and shall repay to the
Mortgagee the said advance of Rs. _____ (Rupees _____ only), by _____
monthly instalments from the pay of the Mortgagor commencing from month of _____
nineteen hundred and _____ and the Mortgagor hereby authorises the Mortgagee to
make deduction from his monthly pay/leave salary of the amount of such instalments and the
mortgagor shall after paying the full amount of the advance also pay interest due thereon in _____
monthly instalments in the manner and on the terms specified in the said Rules, provided that the
Mortgagor shall repay the entire advance with interest in full before the date on which he/she is
due to retire from service, failing which the Mortgagee shall be entitled to enforce this security
of the Mortgagee at any time thereafter and recover the balance of the advance then due together
with interest and costs of recovery by sale of the mortgaged property or in such other manner
as may be permissible under the law. It will, however, be open to the Mortgagor to repay the
amount in a shorter period.

(ii) If the Mortgagor shall utilize the advance for a purpose other than that for which the
advance is sanctioned, or if the Mortgagor shall become insolvent or shall cease to be in service
for any reason other than normal retirement/superannuation or if he/she dies before payment
of the advance in full or if the Mortgagor shall fail to observe or perform any of the terms, condi-
tions and stipulation specified in the said Rules and on his/her part to be observed and performed
than and in any such case the whole of the principal amount of the advance or so much thereof

*Mention whatever is applicable.

**Here indicate whether the amount will be drawn in lump sum or in instalments. If in instalments indicate
when these will be drawn.

†Such instalment being not appreciably greater than the instalment by which the principal is recovered.

as shall then remain due and unpaid shall become payable forthwith to the MORTGAGEE with interest thereon at*————— percent per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance.

(iii) In further pursuance of the said Rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the Mortgagee under the terms of these presents the Mortgagor doth hereby grant, convey, transfer, assign and assure unto the Mortgagee ALL AND SINGULAR the said Mortgaged property fully described in the Schedule hereunder written together with buildings erected or to be erected by the Mortgagor on the said Mortgaged property or material for the time being thereon with all rights, easements and appurtenances to the said mortgaged property or any of them belonging to HOLD the said Mortgaged property with their appurtenances, including all erections and buildings erected and built or to be erected and built hereafter on the said Mortgaged property or material for the time being thereon unto and to the use of the mortgagee absolutely for ever free from all encumbrances SUBJECT NEVERTHELESS to the proviso for redemption hereinafter contained PROVIDED ALWAYS AND it is hereby agreed and declared by and between the parties hereto that if the Mortgagor shall duly pay to the Mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the Mortgagor to the Mortgagee under the terms and conditions of the said Rules, then the Mortgagee will at any time thereafter upon the request and at the cost of the Mortgagor recover, retransfer and reassure the said Mortgaged property unto and to the use of the Mortgagor or as he may direct.

(iv) AND IT IS HEREBY EXPRESSLY AGREED AND DECLARED that if there shall be any breach by the Mortgagor of the covenants on his/her part herein/contained and to be observed and performed by him/her or if the Mortgagor shall become insolvent or shall cease to be inservice for any reason other than normal retirement/superannuation or if he/she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise, then and in any of such cases it shall be lawful for the Mortgagee to sell the said Mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances effectuating any such sales as the Mortgagee shall think fit AND IT IS HEREBY declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY declared that the Mortgagee shall hold the moneys to arise from any such sale in pursuance of the aforesaid power upon TRUST, in the first place there out to pay all the expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance, if any, to be paid to the Mortgagor.

*Normal rate of interest to be charged under the said rules.

- (v) The Mortgagor hereby covenants with the Mortgagee as follows :—
- (a) That the MORTGAGOR NOW hath in himself/herself good right and lawful authority to grant, convey, transfer, assign and assure the MORTGAGED property unto and to the use of the Mortgagee in the manner aforesaid.
 - (b) That the Mortgagor shall carry out the construction of the house, repairs or additions to living accommodation in the aforesaid house exactly in accordance with the plan and specifications approved by the Corporation/Municipal Committee/Small Town Committee concerned. The Mortgagor shall certify, when applying for instalments of advance that the amount already drawn out of the sanctioned advance has actually been used on the construction of the houses. He/She shall allow the Mortgagee to carry out either by himself or through his representative on inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Mortgagor, he/she will be liable to pay to the Mortgagee forthwith the entire advance received by him/her and further will also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the Mortgagor.
 - (c) That the Mortgagor shall complete the construction of house/repairs or additions to living accommodation in the aforesaid house within* eight/six months of unless an extension of time is allowed in writing by the Mortgagee. In case of default the Mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in one lump sum. The Mortgagor shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of the advance has been utilised for the purpose for which it was sanctioned.
 - (d) That the Mortgagor shall maintain the aforesaid house in good repair at his/her own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property, regularly until the advance has been repaid to the Mortgagee in full. The Mortgagor shall also furnish to the Mortgagee an annual certificate to the above effect.
 - (e) The Mortgagor shall afford full facility to the Mortgagee for carrying out inspections after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.
 - (f) The Mortgagor shall refund to the Mortgagee any amount together with interest, if any due thereon drawn on account of the advance in excess of the expenditure incurred for which the advance was sanctioned.
 - (g) That the Mortgagor shall not, during the continuance of these presents charge, encumber, alienate, etc. or otherwise dispose of the Mortgaged property.

Note.—Clauses (b) and (c) are not applicable when the advance is for the purchase of ready built houses or for repayment of private loan taken by the applicant for purchase of land for constructing a house or for purchase of a house.

*Mention whatever is applicable.

**Here mention the date on which the 1st instalment of the advance is paid to the Mortgagor.

SCHEDULE ABOVE REFERRED TO

In witness whereof the Mortgagor has hereunto set his/her hand and the Governor of Punjab has caused Shri/Shrimati in the Department/Office of _____ for and on his/her behalf set his/her hand hereunto the day and year first above written.

Singed by the said (Mortgagor) _____

In the presence of :

1st Witness :

Address :

Occupation :

2nd Witness :

Address :

Occupation :

Singed by Shri/Shrimati _____ in the Department/Office of _____ for and on behalf of the Governor of Punjab in the presence of _____

1st Witness :

Address :

Occupation :

2nd Witness :

Address :

Occupation :

FORM P. F. R. 12—A

[Referred to in the Second Proviso to clause (vii) of rule 10.16]

Form of Mortgage Deed to be executed by both the Government employe and the other owner when the land is free-hold and is owned by the Government employe jointly with his wife, her husband, father or son.

This indenture made on this _____ day of _____ one thousand nine hundred and _____ between Shri _____ at present employed as _____ (hereinafter called "the Mortgagor of the First Part") and Shri _____ son/daughter of Shri _____ (hereinafter referred to as the Mortgagor of the Second Part which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, administrators and assigns) and the Governor of Punjab (hereinafter called "the Mortgagee" which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the Third Part;

WHEREAS the Mortgagor of the First Part and the Mortgagors of the Second Part are the absolute owner and are seized and possessed of or otherwise well and sufficiently entitled to the land hereinafter described in the Schedule hereunder written and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as "the said Mortgaged Property");

AND WHEREAS the Mortgagor of the first part has applied to the Mortgagee for advance of Rs. _____ (Rupees _____ only) for the purpose of enabling the Mortgagor of the First Part to construct a house on the said Mortgaged Property.

AND WHEREAS the Mortgagee has agreed to advance to the Mortgagor of the First Part the said sum of Rs. _____ (Rupees _____ only) on terms and conditions hereinafter appearing;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagors of the First and Second Part should secure the repayment of the said advance and due observance of all the terms and conditions contained in Chapter X of the Punjab Financial Rules, Volume I, regulating the grant of advance to Punjab Government employes for building, etc. of houses (hereinafter referred to as the "said rules" which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by mortgaging the Property described in the Schedule hereunder written in favour of the Mortgagee;

AND WHEREAS the Mortgagee has sanctioned to the Mortgagor of the First Part and advance of, _____ (Rupees _____ only).

Payable by such instalment and in such manner as hereinafter appearing.

AND WHEREAS the Mortgagor of the First Part has to receive from the Mortgagee the aforesaid advance in lumpsum in the following instalments ;

1st instalment.....

2nd instalment.....

3rd instalment.....

4th instalment

NOW THIS INDENTURE WITNESSETH AS FOLLOWS :—

(i) In pursuance of the said rules and in consideration of the said advance sanctioned by the Mortgagee to the Mortgagor of the First Part pursuant to the provisions contained in the said rules, the Mortgagors of the First and Second Part Do hereby covenant with the Mortgagee that the Mortgagors of the First Part shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ in _____ monthly instalments from the pay of the Mortgagor of the First Part commencing from the _____ issue of pay after the first instalment is taken and the Mortgagor of First Part hereby authorises the Mortgagee to make deduction from his/her monthly pay/leave salary of the amount of such instalments and the Mortgagor of the First Part shall after repaying the full amount of advance, also pay interest due thereon in monthly instalments in the manner and on the terms specified in the said rules, provided that the Mortgagor of the First Part shall repay the entire advance with interest in full before the day on which he/she is due to retire from service, failing which the Mortgagee shall be entitled to enforce the security of the Mortgagee at any time thereafter and recover the balance of the advance then due together with interest and cost of recovery by sale of the Mortgaged Property without the intervention of the court or in such other manner as may be permissible under the law. It will, however, be open to the Mortgagor to repay the amount in a shorter period.

(ii) If the Mortgagor of the First Part shall utilise the advance for a purpose other than that for which the advance is sanctioned, or if he/she shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before payment of the advance in full, or if he/she shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his/her part to be observed and performed then and in any such case the whole of the Principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereon at _____ per cent per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance.

(iii) In further pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall, at any time or times

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hereinafter, be due to the Mortgagee under the terms of these presents, the Mortgagor of the First Part and Mortgagor of the Second Part do hereby grant, convey, transfer, assign and assure unto the Mortgagee ALL AND SINGULAR the said Mortgaged Property fully described in the Scheduled hereunder written together with buildings erected or to be erected by the Mortgagor of the First Part of the said Mortgaged Property or material for the time being thereon with all rights, easements and appurtenances to the said Mortgaged Property or any of them belonging to HOLD the said Mortgaged Property with their appurtenances including all erections and buildings erected and built or to be erected or built hereafter on the said Mortgaged Property or material for the time being thereon unto and to the use of the Mortgagee for ever free from all encumbrances SUBJECT NOTWITHSTANDING to the proviso for redemption hereinafter contained PROVIDED ALWAYS and it is hereby agreed and declared by and between the parties hereto that if the Mortgagor of the First Part shall duly pay to the Mortgagee the Principal sum and interest hereby secured in the manner herein provided and also the other moneys, if any, determined to be payable by the Mortgagor of the First Part to the Mortgagee under the terms and conditions of the said rules then the Mortgagee will at any time thereafter upon the request and at the cost of the Mortgagor of the First Part and the Mortgagor of the Second Part recover, re-transfer and reassure and said Mortgaged Property unto and to the use of the Mortgagor of the First Part and the Mortgagor of the Second Part or as they may direct.

(iv) AND IT IS HEREBY EXPRESSLY AGREED AND DECLARED that if there shall be any breach by the Mortgagor of the First Part of the covenants on his/her part herein contained and to be observed and performed by him/her or if the Mortgagor of the First Part shall become insolvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he/she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid of or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee to sell the said Mortgaged Property without the intervention of the court or any part thereof either together or in parcels and either by public auction or by private contract with power to buy or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances effectuating any such sales as the Mortgagee shall think fit AND IT IS HEREBY declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and it is hereby declared that the Mortgagee shall hold the moneys to arise from any such sale in pursuance of the aforesaid power upon TRUST, in the first place thereof to pay all the expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance, if any, to be paid to the Mortgagors.

(v) The Mortgagors of the First Part and of the Second Part hereby jointly and severally covenant with the Mortgagee as follows:—

- (a) That the MORTGAGORS of the First Part and of the Second Part have good right and lawful authority to grant, convey, transfer, assign and assure the MORTGAGED Property unto and to the use of the Mortgagee in the manner aforesaid and further that the Mortgaged Property is free from all encumbrances prior to the execution of this deed.
- (b) That the Mortgagors of the First Part and of the Second Part shall jointly and severally be responsible to carry out the construction of the said house exactly in accordance with the plan, and specifications approved by the competent authority. The Mortgagor of the First Part shall certify, when applying for instalments of advance, that the amount already drawn out of the sanctioned advance has actually been used on the construction of the said house. The Mortgagor of the First Part will allow the Mortgagee to carry out either by himself or through his representative an inspection to verify the correctness of the aforesaid certificate, and if it is found that a false certificate has been furnished by the Mortgagor of the First Part, he/she shall be liable to re-pay to the Mortgagee forthwith the entire advance received by him/her and further the Mortgagor of the First Part will also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the Government employee.
- (c) That the Mortgagors of the First Part and of the Second Part shall jointly and severally be responsible to complete the construction of the house within eight months of the execution of this deed unless an extension of time is allowed in writing by the Mortgagee. In case of default the Mortgagor of the First Part shall be liable to repay forthwith the entire amount advanced to him/her together with interest calculated under the said rules in one lump sum. The Mortgagor of the First Part shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of advance has been utilised for the purpose for which it was sanctioned.
- (d) That the Mortgagors of the First Part and of the Second Part shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the Mortgaged Property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagor of the First Part shall furnish to the Mortgagee a certificate to the above effect, annually.
- (e) The Mortgagors of the First Part and of the Second Part shall afford full facility to the Mortgagee for carrying out inspection by his officers, agents or

employees after completion of the house to ensure that the house is in good condition until the advance has been repaid in full.

- (f) The Mortgagor of the First Part shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure for which the advance was sanctioned.
- (g) That the Mortgagors of the First Part and of the Second Part shall not during the continuance of these presents encumber, alienate or otherwise dispose of the Mortgaged Property.

SCHEDULE ABOVE REFERRED TO

- (1) North-West
- (2) South-West
- (3) East-South
- (4) West-North
- (5) Area.

In witness whereof, the Mortgagor of the First Part and the Mortgagor of the Second Part have hereunto set their respective hands and the Governor of Punjab has caused Shri _____ for and on his behalf to set his hand hereunto the day and year first above written.

Signed by the Mortgagor of the First Part.....

Signed by the Mortgagors of the Second Part.....

1.....

2.....

3.....

4.....

In the presence of—

First witness ;

Address :

Occupation :

2nd Witness :

Address :

Occupation :

FORM P.F.R. 12-B

[Referred to in the third proviso to clause (vii) of rule 10.16]

[Form of Mortgage Deed to be executed by the owner and the undertaking to be given by the Government employee when the land is free-hold and is solely owned by the wife, husband, father or son of the Government employee.

This indenture made this _____ day of _____ one thousand nine hundred and _____ between Shri _____ son/wife/daughter of _____ of _____ at present employed as _____ in the department/office of _____ (hereinafter called the Government employee which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, administrators and assigns) of the First Part and _____ son/wife/daughter of _____ of _____ (hereinafter called the Mortgagor which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, administrators and assigns) of the Second Part and the Governor of Punjab (hereinafter called the Mortgagee which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the Third Part ;

WHEREAS the Mortgagor of the Second Part is the absolute and sole owner and is seized and possessed of or otherwise well and sufficiently entitled to the land hereinafter described in the Schedule hereunder written and for greater clearance delineated on the plan annexed hereto and thereon shown with the boundaries thereof coloured _____ and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as the said Mortgaged Property) ;

AND WHEREAS the Government employee has applied to the Mortgagee for an advance of Rs. _____ (Rupees _____ only) for the purpose of enabling the Government employee to construct a house on the said Mortgaged Property ;

AND WHEREAS the Mortgagee has agreed to advance to the Government employee the said sum of Rs. _____ (Rupees _____ only) on the terms and conditions hereinafter appearinging ;

AND WHEREAS one of the conditions for the aforesaid advance is that the Government employee and the Mortgagor should secure the repayment of the said advance and due observance of all the terms and conditions contained in Chapter X of the Punjab Financial Rules, Volume I, regulating the grant of advance to Punjab Government employee for building etc. of houses (hereinafter referred to as the said rules which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by mortgaging the property described in the Schedule hereunder written in favour of the Mortgagee.

AND WHEREAS the Mortgagee has sanctioned to the Government employee an advance of Rs. _____ (Rupees _____ only) payable by such instalments and in such manner as hereinafter appearing :

AND WHEREAS the Government employee has to receive from the Mortgagee the aforesaid advance in lump sum/in the following instalments :—

1st instalment _____

2nd instalment _____

3rd instalment _____

4th instalment _____

NOW THIS INDENTURE WITNESSETH AS FOLLOWS :

- (i) In pursuance of the said rules and in consideration of the said advance sanctioned by the Mortgagee to the Government employee pursuant to the provisions contained in the said rules, the Government employee and the Mortgagor do hereby covenant with the Mortgagee that the Government employee shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ (Rupees _____ only) in _____ monthly instalments from the pay of the Government employee commencing from the month of _____ one thousand nine hundred and _____ and the Government employee hereby authorises the Mortgagee to make deduction from his/her pay/Leave Salary of the amount of such instalments and the Government employee shall after paying the full amount of advance also pay interest due thereon in _____ monthly instalments in the manner and on the terms specified in the said rules :

Provided that the Government employee shall repay the entire advance with interest in full before the date on which he/she is due to retire from service failing which the Mortgagee shall be entitled to enforce the security of the Mortgagee at any time thereafter and recover the balance of the advance then due together with interest and cost of recovery by sale of the Mortgaged Property without the intervention of the court or in such other manner as may be permissible under the law. It will, however, be open to the Government employee to pay the amount of advance in a shorter period.

- (ii) If the Government employee shall utilise the advance for a purpose other than that for which the advance is sanctioned or if he/she shall become insolvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he/she dies before payment of the advance in full,

or if he/she shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his/her part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid, shall become payable forthwith to the Mortgagee with interest thereon at the rate of ———— per cent per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance.

- (iii) In further pursuance of the said rules and for the consideration aforesaid and to secure re-payment of the aforesaid advance and interest as shall, at any time or times hereinafter, be due to the Mortgagee under the terms of these presents, the Mortgagor doth hereby grant, convey, transfer, assign and assure unto the Mortgagee ALL AND SINGULAR the said Mortgaged Property fully described in the Schedule hereunder written together with buildings erected or to be erected by the Government employee on the said Mortgaged Property or material for the time being thereon with all rights easements and appurtenances to the said Mortgaged Property or any of them belonging to HOLD the said Mortgaged Property with their appurtenances including all erections and buildings erected and built or to be erected or built hereafter on the said Mortgaged Property or material for the time being thereon unto and to the use of the Mortgagee for ever free from all encumbrances SUBJECT NOTWITHSTANDING to the proviso for redemption hereinafter contained PROVIDED ALWAYS and it is hereby agreed and declared by and between the parties hereto that if the Government employee shall duly pay to the Mortgagee the principal sum and interest hereby secured in the manner herein provided and also the other moneys, if any, determined to be payable by the Government employees to the Mortgagee under the terms and conditions of the said rules then the Mortgagee will at any time thereafter upon the request and at the cost of the Government employee and the Mortgagor, recover, retransfer and reassure the said Mortgaged Property unto and to the use of the Government employee and the Mortgagor or as they may direct.
- (iv) AND it is hereby expressly agreed and declared that if there shall be any breach by the Government employee of the covenants on his/her part hereunder contained and to be observed and performed by him/her or if the Government employee shall become insolvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he/she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid of or if the said advance or any part thereof becomes payable forth with under these presents or

otherwise then and in any of such cases it shall be lawful for the Mortgagee to sell the said Mortgaged Property or any part thereof, either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances effectuating any such sales as the Mortgagee shall think fit AND IT IS HEREBY declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and IT IS HEREBY declared that the Mortgagee shall hold the moneys to arise from any such sale in pursuance of the aforesaid power upon TRUST, in the first place thereout to pay all the expenses incurred on such sale and then to pay money in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance, if any, to be paid to the Government employee and the Mortgagor.

- (v) The Government employee and the Mortgagor hereby covenant with the Mortgagee as follows :—
- (a) That the Mortgagor Now hath in himself/herself good right and lawful authority to grant, convey, transfer and assign and assure the Mortgaged Property unto an and to the use of the Mortgagee in the manner aforesaid.
 - (b) That the Government employee and the Mortgagor shall carry out the construction of the house exactly in accordance with the plan and specifications approved by the competent authority. The Government employee shall certify, when applying for instalments of advance that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. The Government employee and the Mortgagor will allow the Mortgagee to carry out either by himself or through his representative an inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Government employee he/she shall be liable to repay to the Mortgagee forthwith the entire advance received by him/ her and further will also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the Government employee.
 - (c) That the Government employee and the Mortgagor shall complete the construction of the house within _____ months of _____ unless an extension of time is allowed, in writing, by the Mortgagee. In case of default, the Government employee shall be liable to repay

forthwith the entire amount of advance together with interest calculated under the said rules, in one lump sum. The Government employee shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of advance has been utilised for the purpose for which it was sanctioned.

- (d) That the Government employee and the Mortgagor shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the Mortgaged Property regularly until the advance has been repaid to the Mortgagee in full. The Government employee shall also furnish to the Mortgagee an annual certificate to the above effect.
- (e) The Government employee and the Mortgagor shall afford full facility to the Mortgagee for carrying out inspection after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.
- (f) The Government employee shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure incurred for which advance was sanctioned.
- (g) That the Government employee and the Mortgagor shall not, during the continuance of these presents charge, encumber alienate etc. or otherwise dispose of the Mortgaged Property.

SCHEDULED ABOVE REFERRED TO

.....

In witness whereof the Government employee and the Mortgagor have hereunto set their respective hands and the Governor of Punjab has caused Shri _____ for and on his behalf to set his hand hereunto the day and year first above written.

 Signed by the Government employee

 Signed by the Mortgagor

In the presence of :

1st witness :

Address :

Occupation :

2nd witness :

Address :

Occupation :

Signed by Shri _____ for and on behalf of
the Governor of Punjab in the presence of _____.

1st witness :

Address :

Occupation :

2nd witness :

Address :

Occupation :

FORMS

P.F.R. FORM 13

[Referred to in the note under rule 10.16 (vi)]

FORM OF RECONVEYANCE OF MORTGAGED PROPERTY

THIS DEED OF RECONVEYANCE IS MADE THE _____ day of _____ 19 _____ BETWEEN THE GOVERNOR OF PUNJAB (HEREINAFTER CALLED the Mortgagee which expression shall unless excluded by or repugnant to the subject or context of these presents, include his successors in office and assigns) of the one part and _____ of _____ (hereinafter called the Mortgagor which expression shall, unless excluded by or repugnant to the subject or context of these presents, include his/her heirs, executors, administrators and assigns) of the other part.

WHEREAS by an Indenture of mortgage, dated the _____ day _____ of _____ 19 _____ and made BETWEEN the Mortgagor of the one part and the Mortgagee of the other part and registered at _____ in Book _____ Volume _____ Pages _____ to _____ as No. _____ for _____ (hereinafter called the Principal Indenture), the Mortgagor mortgaged the property at _____ and more particularly described in the Schedule to the Principal Indenture to the Mortgagee to secure and advance of Rs. _____ made by the Mortgagee to the Mortgagor.

AND WHEREAS ALL MONEY due and owing on the security of the Principal Indenture has been fully paid and satisfied and the Mortgagee has accordingly at the request of the Mortgagor agreed to execute a reconveyance of the Mortgaged premises as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Mortgagee doth hereby grant, assign and reconvey unto the Mortgagor, ALL THAT property situated at _____ and comprised in the said Principal Indenture and more particularly described in the Schedule in the hereunder written with their rights, easements and appurtenances as in the Principal Indenture expressed and all the estates, right, title, interest, property claim and demand whatsoever of the Mortgagee into, out of or upon the said premises by virtue of the Principal Indenture to have and to hold the premises hereinbefore express to be hereby granted, assigned and reconveyed unto and to the use of Mortgagor, for ever freed and discharged from all moneys intended to be secured by the said Principal Indenture and from all actions, suits, accounts, claims and demands for, or in respect of the said moneys or any part thereof, or, for or in respect of, the Principal Indenture, OR of anything relating to the premises and the Mortgagee hereby covenants with the Mortgagor that the Mortgagee has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof, are/is or can be impeached, encumbered or affected in title, estate or otherwise howsoever IN WITNESS whereof the Mortgagee has caused _____ on his behalf to set his hand the day and year first above written.

SCHEDULE ABOVE REFERRED TO

Signed by _____ for and on behalf of the Governor of Punjab in the presence of _____.

FORMS

P.F.R. FORM No. 14

[Referred to in Note under rule 10.16 (vi), Notes 1 and 4 under rule 10.16 (vii),
Note under rule 10.16 (ix) and Note 3 under rule 10.17]

FORM OF MORTGAGE DEED TO BE EXECUTED WHEN THE PROPERTY IS LEASE HOLD

This indenture made this _____ day of _____ one thousand
nine hundred and _____, between _____
son of _____ of _____ at present employed as _____
_____ in the Department/Office of _____
at _____ (hereinafter called 'The Mortgagor' which expression shall, unless excluded
by or repugnant to the subject or context hereof, include his/her heirs, executors, administrators
and assigns) of the ONE PART AND the Governor of Punjab (hereinafter called 'The Mortgagee'
which expression, shall unless excluded by or repugnant to the subject or context hereof, include
his successors in office and assigns) of the OTHER PART :

WHEREAS by a lease deed, dated _____ and made between the mort-
gagor and _____ (hereinafter called the lessor) the lessor demised to the Mort-
gagor the property situate at _____ and more particularly described in the Schedule
hereunder written (hereinafter called the said hereditament for a term of _____
years commencing from _____ at the yearly/monthly rent of Rs. _____
and subject to the performance and observance of the covenants and conditions therein men-
tioned.

AND WHEREAS the Mortgagor has applied to the Mortgagee for an advance of
Rs. _____ (Rupees _____ only) for the purpose of enabling the
Mortgagor :

- *(1) to carry out repairs or enlarge living accommodation in the existing house on the
said hereditaments.
- *(2) to construct a house on the said hereditaments.
- *(3) to purchase a ready-built house on the said hereditaments or to repay a loan taken
by the Mortgagor for purchasing the aforesaid house.

AND WHEREAS the Mortgagee has agreed to advance to the Mortgagor the said sum
of Rs. _____ on certain terms and conditions.

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagee
should secure the repayment of the said advance and due observance of all the terms and condi-
tions contained in CHAPTER X of the Punjab Financial Rules, Volume I (hereinafter referred
to as the "said Rules" which expression shall, where the context so admits, include any amend-
ment thereof or addition thereto) for the time being in force by a Mortgagee of the property
described in the schedule hereunder written.

*Mention whatever is applicable.

*1. AND WHEREAS THE MORTGAGEE has sanctioned to the Mortgagor an advance of Rs. _____ (Rupees _____ only) payable by such instalments and in the manner as hereinafter appearing.

*2. _____ has paid to the Mortgagor an advance of Rs. _____ (Rupees _____ only) on _____ and the manner provided in the said Rules upon having the repayment of the loan with interest and observance of all the terms and conditions contained in the said Rules as hereinafter mentioned secured in the manner hereinafter appearing.

AND WHEREAS THE MORTGAGOR IS to receive from the Mortgagee the aforesaid advance in †lump sum/the following instalments :-

1st instalment _____

2nd instalment _____

3rd instalment _____

AND WHEREAS the lessor of the said premises has given his approval for the mortgage on the condition that if the property be sold under the powers herein contained, or otherwise he will be paid first, after the cost of such sale, his share of the unearned increase as provided in the said lease.

Note.—This applies to nazul land normally to be inserted wherever applicable.

NOW THIS INDENTURE WITNESSETH as follows:—

- (i) In pursuance of the said Rules and in consideration of the said advance sanctioned/paid by the Mortgagee to the Mortgagor pursuant to the provisions contained in the said rules the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall always duly observe and perform all the terms and conditions of the said Rules and shall repay to the Mortgagee the said advance of Rs. _____ (Rupees _____ only) by † _____ monthly instalments from the pay of the Mortgagor commencing from the month of _____ nineteen hundred and _____ and the Mortgagor hereby authorises the Mortgagee to make deduction from his/her monthly pay/leave salary of the amount of such instalments and the Mortgagor shall after paying the full amount of the advance also pay interest due thereon in** _____ monthly instalments in the manner and on the terms specified in the said Rules, provided that the Mortgagor shall repay the entire advance with interest in full before the date on which he/she is due to retire from service, failing which the Mortgagee shall be entitled to enforce this security of the Mortgage at any time thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as may be permissible under the law. It will, however, be open to the Mortgagor to repay the amount in a shorter period.

*Mention what ever is applicable.

†Here indicate whether the amount will be drawn in lump sum or instalments. If any instalment indicate when these will be drawn.

**Such instalment being not appreciable greater than the instalment by which the principal is recovered.

- (ii) If the Mortgagor shall utilize the advance for a purpose other than that for which the advance is sanctioned, or if the Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before payment of the advance in full, or if the Mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said Rules and on his/her part to be observed and performed, then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereof at* _____ per cent per annum calculated from the date of the payment by the mortgagee of the first instalment of the said advance.
- (iii) In further pursuance of the said Rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the Mortgagee under the terms of these presents the Mortgagor doth hereby demise unto the Mortgagee All and Singular the said property comprised in the said Lease dated _____ and more particularly described in the Schedule hereunder written together with buildings erected or to be erected by the Mortgagor on the said property (hereinafter referred to as the Mortgaged property) or materials for the time being thereon with all rights, easements and appurtenances to the said Mortgaged property or any of them belonging subject to covenants by the lessee contained in the lease deed dated _____ and to the conditions therein contained to HOLD unto the Mortgagee for the residue of the said term of _____ years subject to the terms and covenants of the said lease and subject nevertheless to the proviso for redemption hereinafter contained PROVIDED ALWAYS AND it is hereby agreed and declared by and between the parties here to that if the Mortgagor shall duly pay to the Mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to payable by the Mortgagor to the Mortgagee under the terms and conditions of the said Rules, then the Mortgagee will at any time thereafter upon the request and at the cost of the Mortgagor reconvey, retransfer and reassure the said Mortgaged property unto and to the use of the Mortgagor or as he may direct.
- (iv) AND IT IS HEREBY EXPRESSLY AGREED AND declared that if there shall be any breach by the Mortgagor of the covenants on his/her part herein contained and to be observed and performed by him/her or if the Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes

*Normal rate of interest to be charged under the said rules.

payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee TO SELL the said Mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to sell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the Mortgagee shall think fit and IT IS hereby declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY declared that the Mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST, in the first place thereout to pay all the expenses incurred on such sale* and in the next place to pay to _____ the lessor of the Mortgaged property _____ 50 per cent of the unearned increase pursuant to clause _____ of the said lease and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance ; if any to be paid to the Mortgagor.

(v) The Mortgagor hereby covenants with the Mortgagee as follows:—

(a) That the Mortgagor now hath in himself/herself good right and lawful authority to grant, convey, transfer, assign and assure the MORTGAGED property unto and to the use of the Mortgagee in manner aforesaid.

†(b) That the Mortgagor shall carry out the construction of the house/additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure therefrom is permitted by the Mortgagee. The Mortgagor shall certify, when applying for instalments of advance that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/she will allow the Mortgagee to carry out either by himself or through his representative an inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Mortgagor, he/she will be liable to pay to the Mortgagee forthwith the entire advance received by him/her, and further will also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the Mortgagor.

*Note.— In case of nazul lands in Delhi and in similar cases wherever applicable.

†Note.— Clause (b) and (c) are not applicable when the advance is for the purchase of ready-built house or for repayment of private loan taken by the applicant for purchase of land for constructing a house or for purchase of a house.

- (c) That the Mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within six months of*_____ unless and extension of time is allowed in writing by the Mortgagee. In case of default the Mortgagor shall be liable to repay forthwith the entire amount advanced to him/her together with interest calculated under the said Rules, in one lump sum. The Mortgagor shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.
- (d) That the Mortgagor shall maintain the aforesaid house in good repair at his/her own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagor shall also furnish to the Mortgagee an annual certificate to the above effect.
- (e) The Mortgagor shall afford full facility to the Mortgagee for carrying out inspections after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.
- (f) The Mortgagor shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure incurred, for which the advance was sanctioned.
- (g) That the said lease dated is a valid and subsisting lease of the said Mortgaged property and is not void or voidable and the rents and the covenants and conditions in and by the indenture of Lease reserved have been paid performed and observed up to the date of these presents and the same is assignable in the manner herein before stated.
- (i) That the Mortgagor will so long as any money shall remain owing on the security of the said Mortgaged property herein before expressed to be hereby assigned and, in any case for the period of the said agreement, duly observe all the covenants and conditions required on his/her part to be observed under the aforesaid lease and keep the Mortgagee indemnified against all actions, suits proceedings, costs, charges, claims and demands which will be incurred or sustained by reason of the non-payment of the said rent or the breach, non-performance or non-observance of the said covenants and conditions or any of them.
- (j) That the Mortgagor shall not during the continuance of these presents, charge, encumber, alienate, etc. or otherwise dispose of the Mortgaged property.

*Here mention the date on which the 1st instalment of the advance is paid to the Mortgagor.

SCHEDULE ABOVE REFERRED TO

In witness whereof the Mortgagor has hereunto set his/her hand and the Governor of Punjab has caused Shri/Shrimati _____ in the Department/Office of _____ for and on his/her behalf to set his/her hand hereunto the day and year first above written.

Signed by the said (Mortgagor) _____ in presence of :

1st Witness

Address _____

Occupation _____

2nd witness

Address _____

Occupation _____

Signed by Shri/Shrimati _____ in the Department/Office of _____ for and on behalf of the Governor of Punjab in the presence of:—

1st witness

Address _____

Occupation _____

2nd witness

Address _____

Occupation _____

FORMS

FORM P. F. R. 14-A.

[Referred to in the second Proviso to clause (vii) of rule 10-16]

Form of Mortgage Deed to be executed by both the Government employees and the other owner when the land is lease hold and is owned by the Government employees jointly with his wife, her husband, father or son.

This indenture made on this _____ day of _____ one thousand nine hundred and _____ between Shri _____ at present employed as _____ (hereinafter called "The Mortgagor of the First Part") and Shri _____, son/daughter of Shri _____ (hereinafter referred to as the Mortgagor of the Second Part which expression shall, unless excluded by or repugnant to the subject or context, include their heirs, executors administrators and assigns) and the Governor of Punjab (hereinafter called "The Mortgagee" which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the Third Part ;

WHEREAS by a lease deed dated _____ and made between the Mortgagor of the First Part and _____ of the Second Part and _____ (hereinafter called the lessor), the lessor demised to the Mortgagor of the First Part and _____ of the Second Part the land situated at _____ and more particularly described in the Schedule hereunder written and assured for a term of _____ years commencing from _____ at the yearly/monthly rent of Rs. _____ and subject to the performance and observance of the covenants and conditions therein mentioned and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as the said Mortgaged Property);

AND WHEREAS THE MORTGAGOR OF THE FIRST PART has applied to the Mortgagee for an advance of Rs. _____ (Rupees _____ only) for the purpose of enabling the Mortgagor of the First Part to construct a house on the said Mortgaged Property.

AND WHEREAS the Mortgagee has agreed to advance to the Mortgagor of the First Part the said sum of Rs. _____ (Rupees _____ only) on the terms and conditions hereinafter appearing ;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagors of the First and of the Second Part should secure the repayment of the said advance and of due observance of all the terms and conditions contained in Chapter X of the Punjab Financial Rules, Volume I, regulating the grant of advance to Punjab Government employees for building, etc. of house (hereinafter referred to as the "said rules" which

expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by Mortgaging the property described in the Schedule hereunder written in favour of the Mortgagee :

AND WHEREAS the Mortgagee has sanctioned to the Mortgagor of the First Part an advance of Rs. _____ (Rupees _____ only) payable by such instalments and in such manner as hereinafter appearing ;

AND WHEREAS the Mortgagor of the First Part has to receive from the Mortgagee the aforesaid advance in lump sum/in the following instalments :—

1st instalment _____

2nd instalment _____

3rd instalment _____

4th instalment _____

AND WHEREAS the lessor of the said Mortgaged Property has given his approval for the mortgage on the condition that if the property be sold under the power herein contained or otherwise he/she will be paid firstly after the cost of such sale, his/her share of the unearned increase as provided in the said lease deed.

NOW THIS INDENTURE WITNESSETH AS FOLLOWS :—

(i) In pursuance of the said rules and in consideration of the said advance sanctioned by the Mortgagee to the Mortgagor of the First Part pursuant to the provisions contained in the said rules, the Mortgagors of the First and of the Second Part DO hereby covenant with the Mortgagee that the Mortgagor of the First Part shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ in _____ monthly instalments from the pay of the Mortgagor of the First Part commencing from the _____ issue of pay after the first instalment is taken and the Mortgagor of the First Part hereby authorises the Mortgagee to make deduction from his/her pay/leave salary of the amount of such instalments and the Mortgagor of the First Part shall after repaying the full amount of advance, also pay interest due thereon in monthly instalments in the manner and on the terms specified in the said rules, provided that the Mortgagor of the First Part shall repay the entire advance with interest in full before the day on which he/she is due to retire from service, failing which the Mortgagee shall be entitled to enforce the security of the Mortgagee at any time hereafter and recover the balance of the advance then due together with interest and cost of recovery by sale of the Mortgaged Property without the intervention of the court or in such other manner as may be permissible under the law. It will, however, be open to the Mortgagor to repay the amount in a short period.

(ii) If the Mortgagor of the First Part shall utilise the advance for a purpose other than that for which the advance is sanctioned, or if he/she shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before payment of the advance in full, or if he/she shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his/her part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereon at————per cent per annum the date of the payment by the Mortgagee of the first instalment of the said advance. calculated from

(iii) In further pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall, at any time or times, hereinafter, be due to the Mortgagee under the terms of these presents the Mortgagor of the First Part and Mortgagor of the Second Part do hereby grant, convey, transfer, assign and assure, unto the Mortgagee ALL AND SINGULAR the said Mortgaged Property fully described by the Schedule hereunder written together with buildings erected or to be erected the Mortgagor of the First Part on the said Mortgaged Property or material for the time being thereon with all rights, easements and appurtenances to the said Mortgaged Property or any of them belonging subject to covenants by the lessee contained in the lease deed dated————and to the conditions therein contained to HOLD the said Mortgaged Property with their appurtenances including all erections and buildings erected and built or to be erected or built hereafter on the said Mortgaged Property or material for the time being thereon unto and to the use of the Mortgagee for the residue of the said term of——years subject to the terms and covenants of the said lease and SUBJECT NOTWITHSTANDING to the proviso for redemption hereinafter contained PROVIDED ALWAYS it is hereby agreed and declared by and between the parties hereto that if the Mortgagor of the First Part shall duly pay to the Mortgagee the Principal sum and interest hereby secured in the manner herein provided and also the other moneys, if any, determined to be payable by the Mortgagor of the First Part to the Mortgagee under the terms and conditions of the said rules then the Mortgagee will at any time thereafter upon the request and at the cost of the Mortgagor of the First Part and the Mortgagor of the Second Part recover, retransfer and reassure the said Mortgaged Property unto and to the use of the Mortgagor of the First Part and the Mortgagor of the Second Part or as they may direct.

(iv) AND IT IS HEREBY EXPRESSLY AGREED AND DECLARED that if there shall be any breach by the Mortgagor of the First Part of the covenants on his/her part herein contained and to be observed and performed by him/her or if the Mortgagor of the First Part shall become insolvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he/she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid of or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise

then and in any of such cases it shall be lawful for the Mortgagee to sell the said Mortgaged Property without the intervention of the court or any part thereof either together or in parcels and either by public auction or by private contract with power to buy or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances effectuating any such sales as the Mortgagee shall think fit AND IT IS HEREBY declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY declared that the Mortgagee shall hold the moneys to arise from any such sale in pursuance of the aforesaid power upon TRUST, in the first place thereout to pay all the expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance, if any, to be paid to the Mortgagors.

(v) The Mortgagors of the First Part and of the Second Part hereby jointly and severally covenant with the Mortgagee as follows :—

- (a) That the MORTGAGORS of the First Part and of the Second Part have good right and lawful authority to grant, convey, transfer, assign and assure the MORTGAGED Property unto and to the use of the Mortgagee in the manner aforesaid and further that the Mortgaged Property is free all encumbrances prior to the execution of this deed.
- (b) That the Mortgagors of the First Part and of the Second Part shall jointly and severally be responsible to carry out the construction of the said house exactly in accordance with the plan, and specifications approved by the competent authority. The Mortgagor of the First Part shall certify when applying for instalments of advance, that the amount already drawn out of the sanctioned advance has actually been used on the construction of the said house. The Mortgagor of the First Part will allow the Mortgagee to carry out either by himself or through his representative and inspection to verify the correctness of the aforesaid certificate. If it is found that a false certificate has been furnished by the Mortgagor of the First Part, he/she shall be liable to repay to the Mortgagee forthwith the entire advance received by them and further the Mortgagor of the first part will also be liable to such disciplinary action as may be permissible under the rule of service as applicable to Government employee.
- (c) That the Mortgagors of the First Part and of the Second Part shall be jointly and severally responsible to complete the construction of house within eight months of the execution of this deed unless an extension of time is allowed in writing by the Mortgagee. In case of default, Mortgagor of the First Part shall be liable to repay forthwith the entire Amount

advanced to them together with interest calculated under the said rules in one lump sum. The Mortgagor of the First Part shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of advance has been utilised for the purpose for which it was sanctioned.

- (d) That the Mortgagors of the First Part and of the Second Part shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the Mortgaged Property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagor of the First Part shall furnish to the Mortgagee a certificate to the above effect, annually.
- (e) The Mortgagors of the First Part and the Second Part shall afford full facility to the Mortgagee for carrying out inspection by his officer, agents or employees after completion of the house to ensure that the house is in good condition until the advance has been repaid in full.
- (f) The Mortgagor of the First Part shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure for which the advance was sanctioned.
- (g) That the said lease dated _____ is a valid and subsisting lease of the said Mortgaged Property and is not void or voidable and the rents and the covenants and conditions in and by the indenture of lease reserved have been paid, performed and observed up to the date of these presents and that the same is assignable in the manner hereinbefore stated.
- (h) That the Mortgagor of the Second Part will so long as any money shall remain owing on the security of the said Mortgaged Property hereinbefore expressed to be hereby assigned and, in any case, for the period of the said agreement, duly observe all the covenants and conditions required on his/her part to be observed under the aforesaid lease and keep the Mortgagee indemnified against all actions, suits, proceedings, costs, charges, claims and demands which will be incurred or sustained by reason of the non-payment of the said rent or the breach, non-performance or non-observance of the said covenants and conditions or any of them.
- (i) That the Mortgagors of the First Part and of the Second Part shall not during the continuance of the presents, encumber, alienate or otherwise dispose of the Mortgaged Property.

SCHEDULE ABOVE REFERRED TO

- (1) North-west.
 (2) South-west.

(3) East-South.

(4) West-North.

(5) Area

In witness whereof, the Mortgagor of the First Part and the Mortgagor of the Second Part have hereunto set their respective hands and the Governor of Punjab has caused Shri _____ for and on his behalf to set his hand hereunto the day and year first above written.

Signed by the Mortgagor of the First Part

Signed by Mortgagor of the Second Part

1.....

2.....

3.....

4.....

In the presence of :—

1st Witness

Address _____

Occupation _____

2nd Witness

Address _____

Occupation _____

Signed by Shri _____ for and on behalf of the Governor of Punjab in the presence of.....

1st Witness

Address _____

Occupation _____

2nd Witness

Address _____

Occupation _____

FORMS

FORM P.F.R. 14-B

[Referred to in the third proviso to clause (vii) of rule 10.16]

Form of Mortgage Deed to be executed by the owner and the undertaking to be given by the Government employee when the land is lease hold and is solely owned by the wife, husband, father or son of the Government employee.

This indenture made this _____ day of _____ one thousand nine hundred and _____ between Shri _____ son/wife/daughter of _____ of _____ at present employed as _____ in the department/office of _____ (hereinafter called the Government employee which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, administrators and assigns) of the First Part and _____ son/wife/daughter of _____ of _____ (hereinafter called the Mortgagor which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, administrators and assigns) of the Second Part and the Governor of Punjab (hereinafter called the Mortgagee which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the Third Part;

WHEREAS by a lease deed dated _____ and made between the Mortgagor of the Second Part and _____ (hereinafter called the lessor), the lessor demised to the Mortgagor of the Second Part the land situated at _____ and more particularly described in the Schedule hereunder written and assured for a term of _____ years commencing from _____ at the yearly/monthly rent of Rs. _____ and subject to the performance and observance of the covenants and conditions therein mentioned and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as the said Mortgaged Property).

AND WHEREAS the Government employee has applied to the Mortgagee for an advance of Rs. _____ (Rupees _____ only) for the purpose of enabling the Government employee to construct a house on the said Mortgaged Property ;

AND WHEREAS Mortgagee has agreed to advance to the Government employee the said sum of Rs. _____ (Rupees _____ only) on the terms and conditions hereinafter appearing ;

AND WHEREAS one of the conditions for the aforesaid advance is that the Government employee and the Mortgagor should secure the repayment of the said advance and due observance of all the terms and conditions contained in Chapter X of the Punjab Financial Rules, Volume I, regulating the grant of advance to Punjab Government employees for building etc. of houses (hereinafter referred to as the said rules) which

expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by Mortgaging the said property described in the Schedule hereunder written in favour of the Mortgagee ;

AND WHEREAS the Mortgagee has sanctioned to the Government employee an advance of Rs. _____ (Rupees _____ only) payable by such instalments and in such manner as hereinafter appearing ;

AND WHEREAS the Government employee has to receive from the Mortgagee the aforesaid advance in lump sum in the following instalments :—

1st instalment _____

2nd instalment _____

3rd instalment _____

4th instalment _____

AND WHEREAS the lessor of the said Mortgaged Property has given his/her approval for the mortgage on the condition that if the property be sold under the powers herein contained or otherwise he/she will be paid first after the cost of such sale, his/her share of the unearned increase as provided in the said lease.

NOW THIS INDENTURE WITNESSTH AS FOLLOWS :—

(i) In pursuance of the said rules and in consideration of the said advance sanctioned by the Mortgagee to the Government employee pursuant to the provision contained in the said rules the Government employee and the Mortgagor do hereby covenant with the Mortgagee that the Government employee shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ (Rupees _____ only) in _____ monthly instalments from the pay of the Government employee commencing from the month of _____ one thousand nine hundred and _____ and the Government employee hereby authorises the Mortgagee to make deduction from his/her monthly pay/leave salary of the amount of such instalments and the Government employee shall after paying the full amount of advance also pay interest due thereon in _____ monthly instalments in the manner and on the terms specified in the said rules :

Provided that the Government employee shall repay the entire advance with interest in full before the date on which he/she is due to retire from service failing which the Mortgagee shall be entitled to enforce the security of the Mortgagee at any time thereafter and recover the balance of the advance then due together with interest and cost of recovery by sale of the Mortgaged Property without the intervention of the court or in such other manner as may be permissible under the law. It will, however, be open to the Government

employee to pay the amount of advance in a shorter period.

(ii) If the Government employee shall utilise the advance for a purpose other than that for which the advance is sanctioned or if he/she shall become in solvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he/she dies before payment of the advance in full, or if he/she shall fail to observe or perform any of the terms, conditions and stipulation specified in the said rules and on his/her part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid, shall become payable forth with to the Mortgagee with interest thereon at the rate of—per cent per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance.

(iii) In further pursuance of the said rules and the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall, at any time or times hereinafter, be due to the Mortgagee under the terms of these presents, the Mortgagor doth hereby grant, convey, transfer, assign and assure unto the Mortgagee ALL AND SINGULAR the said Mortgaged Property fully described in the Schedule hereunder written together with buildings erected or to be erected by the Government employee or material for the time being thereon with all rights, easements and appurtenances to the said Mortgaged Property or any of them belonging subject to covenants by the lessee contained in the lease deed dated——— and to the conditions therein contained to HOLD the said Mortgaged Property with their appurtenances including all erections and buildings erected and built or to be erected or built hereafter on the said Mortgaged Property or material for the time being thereon unto and to the use of the Mortgagee for residue of the said term of— years subject to the terms and covenants of the said lease and SUBJECT NOTWITHSTANDING to the proviso so for redemption hereinafter contained; PROVIDED ALWAYS and it is hereby agreed and declared by and between the parties hereto that if the Government employee shall duly pay to the Mortgagee the principal sum and interest hereby secured in the manner herein provided and also the other moneys, if any, determined to be payable by the Government employees to the Mortgagee under the terms and conditions of the said rules then the Mortgagee will at any time thereafter upon the request and at the cost of the Government employee and the Mortgagor, recover, retransfer and reassure the said Mortgaged Property unto and to the use of the Government employee and the Mortgagor or as they may direct.

(iv) AND it is hereby expressly agreed and declared that if there shall be any breach by the Government employee of the covenants on his/her part herein

contained and to be observed and performed by him/her or if the Government employee shall become insolvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he/she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee to sell the said Mortgaged Property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances effectuating any such sales as the Mortgagee shall think fit AND IT IS HEREBY declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectual discharge the purchaser or purchasers therefrom and IT IS HEREBY declared that the Mortgagee shall hold the moneys to arise from any such sale in pursuance of the aforesaid powers upon TRUST, in the first place thereout to pay all the expenses incurred on such sale and then to pay money in or towards the satisfaction of the moneys for the time being owing on the Security of these presents and the balance, if any, to be paid to the Government employee and the Mortgagor.

(v) The Government employee and the Mortgagor hereby covenant with the Mortgagee as follows :—

- (a) That the Mortgagor Now hath in himself / herself good right and lawful authority to grant, convey, transfer and assign and assure the Mortgaged Property unto and to the use of the Mortgagee in the manner aforesaid.
- (b) That the Government employee and the Mortgagor shall carry out the construction of the house exactly in accordance with the plan and specifications approved by the competent authority. The Government employee shall certify, when applying for instalments of advance, that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. The Government employee and the Mortgagor will allow the Mortgagee to carry out either by himself or through his representative on inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Government employee, he/she shall be liable to pay to the Mortgagee forthwith the entire advance received by him/her and further will also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the Government employee.

- (c) That the Government employee and the Mortgagor shall complete the construction of the house within _____ months of _____ unless an extension of time is allowed, in writing, by the Mortgagee. In case of default, the Government employee shall be liable to repay forthwith the entire amount advanced to him/her together with interest calculated under the said rules, in one lump-sum. The Government employee shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amounts of advance has been utilised for the purpose for which it was sanctioned.
- (d) That the Government employee and the Mortgagor shall maintain the aforesaid house in good repair at their own cost and shall pay all the municipal and other rates, taxes and all other outgoings in respect of the Mortgaged Property regularly until the advance has been repaid to the Mortgagee in full. The Government employee shall also furnish to the Mortgagee annual certificate to the above effect.
- (e) The Government employee and the Mortgagor shall afford full facility to the Mortgagee for carrying out inspection after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.
- (f) The Government employee shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure incurred for which advance was sanctioned.
- (g) That the said lease dated _____ is a valid and subsisting lease of the said Mortgaged Property and is not void or voidable and the rents and the covenants and conditions in and by the indenture of Lease reserved have been paid performed and observed upto the date of these presents and that the same is assignable in the manner hereinbefore stated.
- (h) That the Mortgagor of the Second Part will so long as any money shall remain owing on the security of the said Mortgaged Property hereinbefore expressed to be hereby assigned and, in any case, for the period of the said agreement, duly observe all the covenants conditions required on his/her part to be observed under the aforesaid lease and keep the Mortgagee indemnified against all action, suits, proceedings, costs, charges, claims and demands which will be incurred or sustained by reason of the non-payment of the said rent or the breach, non-performance or non-observance of the said covenants and conditions or any of them.
- (i) That the Government employee and the Mortgagor shall not, during the continuance of these presents charge encumber alienate, etc. or otherwise dispose of the Mortgaged Property.

 SCHEDULED ABOVE REFERRED TO

In witness whereof the Government employee and the Mortgagor have hereunto set their respective hands and the Governor of Punjab has caused Shri _____ for and on his behalf to set his hand hereunto the day and year first above written.

Signed by the Government employee

Signed by the Mortgagor

In the presence of :

1st witness :

address

occupation

2nd witness :

address

occupation

Signed by Shri _____ for and on behalf of the Governor of Punjab in the presence of _____

1st witness :

address

occupation

2nd witness :

address

occupation.

FORMS

P.F.R. FORM No. 15

[Referred to in note below rule 10.16 (ix) and note 3 below rule 10.17]

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE BY A GOVERNMENT EMPLOYEE FOR BUILDING ETC. OF HOUSES.

An Agreement made this day of one thousand, nine hundred and between son/wife/daughter of at present serving as In the department/office of at (hereinafter called "the Borrower" which expression shall, unless excluded by or repugnant to the subject or context, include his/her heirs, executors, legal representatives and administrators) of the one part and the Governor of Punjab (hereinafter called "the Government" which expression shall, unless excluded by or repugnant to the subject or context, include his/her successors in office and assigns) of the other part. WHEREAS the borrower desires to purchase land or to purchase land and construct a house thereon or carry out repairs or enlarge living accommodation in his/her house or *purchase a ready built house..... or *repay a private loan taken by him/her for purchase of land for constructing a house or for purchasing a house, described in the Schedule hereto annexed and WHEREAS the Borrower has under the provisions of the rules framed by the Government of Punjab to regulate the grant of advances to Government employees for building etc. of houses and contained in Chapter X of the Punjab Financial Rules, Volume I (hereinafter referred to as the "said rules" which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) applied to the Government for an advance of Rupees..... the Government has sanctioned a advance of Rupees..... to the borrower..... vide..... (Department/Office letter No....., dated..... (a copy of which is annexed to these presents) for the purpose aforesaid on the terms and conditions set forth therein. Now it is hereby agreed by and between the parties hereto that in consideration of the sum of Rupees..... paid/to be paid by the Government to the Borrower, the Borrower hereby agrees with the Government :—

(1) to repay to the Government the said amount with interest calculated in accordance with the said rules for the time being in force by monthly instalments of Rupees to be deducted from his/her pay as provided for by the said Rules from the month of nineteen hundred and and the Borrower her by authorises the Government to make such deductions from his/her monthly pay/leave salary bills.

†(2)(a) Within four months from the date of the receipt of the aforesaid amount of Rs..... (Rupees only) out of the said advance to expend the aforesaid amount in the purchase of land and to produce for inspection of the Government the sale-deed in respect thereof, failing which the Borrower shall be liable to refund forthwith the entire amount to the Government together with interest thereon.

*Mention whatever is applicable.

†Strike off if not applicable.

*(b) Within four months from the date of the receipt of the aforesaid advance of Rs..... (Rupees only) to expend *(in the purchase of the said ready-built house) *(in the repayment of the private loan taken by the borrower for purchase of land for constructing a house or for purchasing the said house and to complete the acquisition redemption of the said house and mortgage it to the Government, failing which the borrower shall refund the advance together with interest to Government forthwith unless an extension of time is granted by the Government.

(c) to complete construction or carry out the repairs or enlarge the living accommodation of the said house within six months..... strictly in accordance with the approved plan and specifications on the basis of which the amount of advance has been computed and sanctioned or within such extended period as may be laid down by the Government.

(3) If the actual amount paid for the purchase of land and construction of a house or for the purchase of a ready-built house or for carrying out repairs to or enlarging living accommodation in the existing house is less than the amount received under these presents by the Borrower to repay the difference to the Government forthwith.

(4) To execute a document mortgaging the said house/land along with the house to be built thereon to the Government as security for the amount advanced to the borrower under these presents as also for the interest payable for the said amount, in the form provided by the said Rules.

(5) And it is hereby agreed and declared that (if the land is not purchased and the sale deed therefore not produced for inspection of the Government within four months of the date of drawal of the part of the advance for that purpose) or *(if the house is not purchased/redeemed and mortgaged within four months of the drawal of the advance) or the borrower fails to complete the construction of the said house as herein before agreed within 6 months or carry out repairs or enlarge living accommodation within 4 months or if the borrower becomes insolvent or quits the service of the Government or dies, the whole amount of the advance together with the interest accruing thereon shall immediately become due and payable to the Government.

(6) without prejudice to any other rights of the Government in that behalf, if any amount becomes refundable or payable by the borrower to the Government, the Government will be entitled to recover the same by deducting from his/her pay such amounts as it shall deem reasonable.

*Mention whatever is applicable.

In witness whereof the Borrower has hereunto set his/her and the Governor of Punjab has caused _____ for and on his/her behalf to set his/her hand the date and year first before written.

The schedule above referred to _____

Signed by the said Borrower in the presence of

(Signature of the Borrower)

1st witness

Address _____

Occupation _____

2nd witness

Address _____

Occupation _____

Signed by Shri/Shrimati _____

In the Department/Office of _____

1st witness

For and on behalf of the Governor of Punjab _____

In the presence of :—

1st witness

Address _____

Occupation _____

2nd witness

Address _____

Occupation _____

FORMS

P. F. R. FORM 16

[Referred to in rule 10.16 (x)]

SURETY BOND—SPECIMEN OF

KNOW ALL MEN BY THESE PRESENTS that I _____, son/wife/daughter of _____ at present employed as a permanent _____ in the _____ (hereinafter called "the Surety") am held and firmly bound unto the Governor of Punjab (hereinafter called "the Government" which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) in the sum of Rs. _____ (Rupees _____ only) to be paid to the Government FOR WHICH PAYMENT TO be well and trully made I hereby bind myself, my heirs, executors, administrators and representatives firmly by these presents. As witness I set my hand this _____ day of _____ one thousand nine hundred and _____ WHEREAS _____, son/wife/daughter of _____, resident of _____ in the District of _____ at present employed as a temporary/permanent in the _____ (hereinafter called "the Borrower") (but is due to retire on _____) applied to the Government for an advance of Rs. _____ for the purpose of *purchasing land or for purchasing land and constructing a new house there- on or carrying out repairs or enlarging living accommodation in an existing house purchasing a ready built house— _____**purchase of land for constructing a house/for purchase/repayment of private loans taken for of house and whereas the Government sanctioned the payment of Rs. (Rupeesonly) under the Rules framed by State Government to regulate the grant of advances to State Government employees for building etc. of houses contained in Rules 10.16 to 10.19, Chapter X of the Punjab Financial Rules, Volume I (hereinafter referred to as the "said Rules"). AND WHEREAS THE BORROWER has undertaken to repay the said amount in monthly instalments. And WHEREAS the Borrower has further undertaken to Mortgage the house built/purchased/redeemed with the help of the said amount and to observe the provisions of the said Rules. And WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the borrower the Surety has agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITION OF THE OBLIGATION is such that if the said Borrower shall while employed in the said or any other Department/Office.....duly and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the Government by instalment until the said sum of Rs. (Rupeesonly) shall be duly paid or mortgages to the Govern-

*Strike if not required.
 **Strike off whatever is not applicable.

ment the house built/purchased/redeemed referred to above whichever event happens earlier, then this bond shall be void, otherwise the same shall be and remain in full force and virtue BUT SO NEVERTHELESS THAT if the Borrower shall die or becomes insolvent or at any time ceases, to be in the service of the Government the whole or so much of the said principal sum of Rs. _____ (Rupees _____ only) together with the interest as shall then remain unpaid shall immediately become due and payable to the Government and recoverable from the Surety in one instalment 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 signed and delivered by the _____ said

(Signature of Surety)

at _____
day of 19

Designation
Office to which attached.
in the presence to

Signature, address
and occupation of the
witness

(i)
(ii)

Signed by Shri/Shrimati
In the Department/Office of
for and on behalf of the
Governor of Punjab in the presence of—
1st witness

Address
Occupation

2nd witness
Address
Occupation

FORMS

FORM P.F.R. 17

(Referred to in Rule 10.19)

Form of Mortgage Deed to be executed when the property is Free Hold.

This indenture made on this _____ day of _____
one thousand nine hundred and _____ between Shri _____
at present employed as, _____ (hereinafter called "The Mortgagor of
the first part") and Shri _____, son/daughter of Shri _____
_____ (hereinafter jointly and severally referred to as the Mortgagors of the
second part which expression shall, unless excluded by or repugnant to the subject or context,
include their heirs, executors, Administrators and assigns) and the Governor of Punjab
(hereinafter called "The Mortgagee" which expression shall, unless excluded by or repugnant
to the subject or context, include this successors in office and assigns) of the THIRD PART ;

WHEREAS the Mortgagor of the first part and the mortgagors of the second part are the
absolute owners and are seized and possessed of or otherwise well and sufficiently entitled
jointly to House No. _____ located at _____, and
more particularly described in the Schedule hereunder written and expressed to be hereby
conveyed, transferred and assured (hereinafter referred to as "the said Mortgaged
Property") ;

AND WHEREAS THE MORTGAGOR OF THE FIRST PART HAS APPLIED
to the Mortgagee for an advance of Rs. _____ (Rupees _____
_____ only) for the purpose of enabling the said Mortgagor to extensively repair
the said mortgaged property ;

AND WHEREAS the Mortgagee has agreed to advance to the Mortgagor of the first
part the said sum of Rs. _____ (Rupees _____ only) on terms and
conditions, hereinafter appearing ;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mort-
gagors of the first and second part should secure the repayment of the said advance and due
observance of all the terms and conditions contained in Chapter X of the Punjab Financial
Rules, Volume I, regulating the grant of advances to Punjab Government employees for
building, etc. of houses (hereinafter referred to as the "said rules" which expression shall,
where the context so admits, include any amendment thereof or addition thereto for the time
being in force) by mortgaging the said mortgaged property in favour of the Mortgagee ;

AND WHEREAS the Mortgage has sanctioned to the Mortgagor of the first part an
advance of Rs. _____ payable in instalments and in the manner as hereinafter
appearing ;

AND WHEREAS THE Mortgagor of the first part has received Rs. _____
and has to receive from the Mortgagee the balance advance in the following instalments :—

1st Instalment _____

2nd Instalment _____

3rd Instalment-----

4th Instalment-----

NOW THIS INDENTURE WITNESSETH AS FOLLOWS :—

- (i) In pursuance of the said Rules and in consideration of the said advance sanctioned by the Mortgagee to the Mortgagor of the first part pursuant to the provisions contained in the said Rules, the mortgagors of the first and second part Do hereby covenant with Mortgagee that the Mortgagor of the first part shall always duly observe and perform all the terms and conditions of the said Rules and shall repay to the Mortgagee the said advance of Rs. -----in monthly instalments from the pay of the Mortgagor of the first part commencing from the fourth issue of pay after the first instalment is taken and the Mortgagor of the first part hereby authorises the Mortgagee to make deduction from his monthly pay/leave salary of the amount of such instalments and the Mortgagor of the first part shall after repaying the full amount of advance, also pay interest due thereon in monthly instalments in the manner and on the terms specified in the said Rules, provided that the Mortgagor of the first part shall repay the entire advance with interest in full before the day on which he is due to retire from service, failing which the Mortgagee shall be entitled to enforce the security of the Mortgagee at any time thereafter and recover the balance of the advance then due together with interest and cost of recovery by sale of the mortgaged property without the intervention of the court or in such other manner as may be permissible under the law. It will, however, be open to the Mortgagor to repay the amount in a short period.
- (ii) If the Mortgagor of the first part shall utilize the advance for a purpose other than that for which the advance is sanctioned, or if he shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he dies before payment of the advance in full, or if he shall fail to observe or perform any of the terms, conditions and stipulation specified in the said Rules and on his part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the mortgagee with interest thereof at -----per cent per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance.
- (iii) In further pursuance of the said Rules and for the consideration aforesaid the Mortgagors of the first and second part do hereby jointly and severally transfer to the mortgagee all the said mortgaged property more particularly described in the schedule hereto to the intent that same shall remain and be charged by way of mortgage as security for the payment of the said advance and interest due thereon in accordance with the covenants herein contained by the Mortgagor of the first part to the mortgagee ;

(iv) AND IT IS HEREBY EXPRESSLY AGREED AND DECLARED that if there shall be any breach by the Mortgagor of the first part of the covenants on his/her part herein contained and to be observed and performed by him/her or if the Mortgagor of the first part shall become insolvent or shall cease to be in service for any reason other than normal retirement or superannuation or if he dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid of or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee to sell the said mortgaged property without the intervention of the court or any part thereof either together or in parcels and either by public auction or by private contract with power to buy or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances effectuating any such sales as the Mortgagee shall think fit AND it is hereby declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY declared that the Mortgagee shall hold the moneys to arise from any such sale in pursuance of the aforesaid power upon TRUST, in the first place thereout to pay all the expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance, if any, to be paid to the Mortgagors.

(v) The Mortgagors hereby jointly and severally covenant with the Mortgagee as follows :—

- (a) That the MORTGAGORS of the first part and of the second part have right and lawful authority to grant, convey, transfer, assign and assure the MORTGAGED property unto and to the use of the Mortgagee in the manner aforesaid and further that the Mortgaged property is free from all encumbrances prior to the execution of this deed.
- (b) That the Mortgagors of the first part and of the second part shall jointly and severally responsible to carry out repairs to the said house.
- (c) That the Mortgagors of the first part and of the second part shall be jointly and severally responsible to complete the repairs within eight months of the execution of this deed ; and
- (d) That the Mortgagors of the first part and of the second part shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other Local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the mortgagee in full. The Mortgagor of the first part shall furnish to the Mortgagee a certificate to the above effect annually ;

(e) The Mortgagors of the first part and of the second part shall afford full facility to the Mortgagee for carrying out inspection by his officer, agents or employees after completion of repairs to the said house to ensure that the house is in good condition until the advance has been repaid in full.

(f) The Mortgagor of the first part shall refund to the Mortgagee any amount together with interest, if any due thereon drawn on account of the advance in excess of the expenditure incurred for which the advance was sanctioned.

(g) That the Mortgagors of the first part and of the second part shall not during the continuance of these presents encumber, alienate or otherwise dispose of the Mortgaged property.

SCHEDULE ABOVE REFERRED TO

Situation of the House _____

(1) North-west

(3) East-south

(5) Area

(2) South-east

(4) West-north

In witness whereof, the Mortgagor of the first and the mortgagors of the second part hereunto set their respective hands and the Governor of Punjab has caused Shri _____ for and on his behalf to set his hand hereunto the day and year first above written.

Signed by the Mortgagor of the First part

Signed by the Mortgagors of the Second part.....

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

In the presence of—

1st Witness:

Address:

Occupation:

2nd Witness

Address:

Occupation:

Signed by Shri....., for and on behalf of the Governor of Punjab in the presence of

1st Witness:

Address:

Occupation:

2nd Witness:

Address:

Occupation:

FORMS

P.F.R. FORM 18

[Referred to rule P.F.R. 10.21 (7) note 4]

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF A MOTOR VEHICLE.

AN AGREEMENT made on --- day of --- one thousand nine hundred and --- BETWEEN --- of --- (hereinafter called the Borrower, which expression shall include his heirs, administrators, executors and legal representatives of the one part and the Governor of Punjab (hereinafter "called the Governor", which expression shall include his successors and assignees) of the other part, WHEREAS the Borrower has under the provisions of the Punjab Financial Rules (hereinafter referred to as "the said Rules" which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. --- for the purchase of a motor vehicle and whereas the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. --- paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided in the said Rules and hereby authorises the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document hypothecating the said motor vehicle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules and IT IS HEREBY LASTLY AGREED AND DECLARED THAT IF THE MOTOR VEHICLE has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS where of the Borrower and --- for and on behalf of the Governor have hereunto set their hands the day and year first before written.

Signed by the said*
In the presence of
(1) _____
(2) _____

(Signatures of witnesses)

Signed by (name and designation)

for and on behalf of the Governor of Punjab in the presence of—

(1) _____
(2) _____

(Signatures of witnesses)

(Signature and designation of the Borrower)

(Signature and designation of the officer)

*Name and designation of the Borrower.

FORMS

P. F. R. FORM 19

[Referred to--P. F. R. 10. 21 (7) Note 4]

FORM OF THE MORTGAGE BOND FOR MOTOR VEHICLE ADVANCE

THIS INDENTURE made this _____ day of _____
one thousand nine hundred and _____

BETWEEN _____ of _____ hereinafter
called "the Borrower" which expression shall include his heirs, administrators, executors and
legal representatives) of the one part and Governor of Punjab (hereinafter called "the Governor",
which expression shall include his successors and assignees) of the other part.

WHEREAS the Borrower has applied for and has been granted an advance of Rupees
_____ to purchase a Motor Vehicle under the Punjab Financial Rules (herein-
after referred to as "the said rules" which expression shall include any amendment thereof
or addition thereto for the time being in force) on the terms and conditions contained in the
Agreement dated _____ (hereinafter referred to as the Principal Agreement)
AND WHEREAS one of the conditions upon which the said advance has been/was granted
to the Borrower is/was that the Borrower will/would hypothecate the said Motor vehicle to the
Governor as security for the amount lent to the Borrower AND WHEREAS, the Borrower has
purchased with Vehicle particulars whereof are set out in the schedule hereunder written.

NOW THIS INDENTURE WITNESSTH that in pursuance of the said agreement
and for the consideration aforesaid the borrower doth hereby covenant to pay to the Governor
the sum of Rs. _____ aforesaid or the balance thereof remaining unpaid at the
date of these presents by equal payments of Rs. _____ each on the first day of
every month and will pay interest on the sum for the time being remaining due and owing
calculated according to the said rules and the borrower doth agree that such payments may
be recovered by monthly deductions from his salary in the manner provided by the said Rules,
and in further pursuance of the said agreement the Borrower doth hereby assigns and transfers
unto the Governor, the motor vehicle the particulars whereof are set out in the schedule hereunto
written by way of security for the said advance and the interest thereon as required by the
said rules.

AND the Borrower doth hereby agree and declare that he has paid in full the purchase
price of the said Motor vehicles and that the same is his absolute property and that he has
not pledged and so long as any money remains payable to the Governor in respect of the said
advance will not sell, pledge or part with the property in or Possession of the said Motor Vehicle.
PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instal-
ments of principal or interest shall not be paid or recovered in manner aforesaid within ten
days after the same are due or if the Borrower shall die or at any time cease to be in Government
service or if the borrower shall sell or pledge or part with the property in or possession of the
said motor vehicle or become insolvent or make any composition or arrangement with his
creditors or if any person shall take proceedings in execution of any decree or judgement against
the Borrower the whole of the said principal sum which shall then be remaining due and unpaid
together with interest thereon calculated as aforesaid shall forthwith become payable AND

IT IS HEREBY AGREED and declared that the Governor may on the happening of any of the events hereinbefore mentioned, seize and take possession of the said motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Vehicle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all cost charges, expenses and payments properly incurred or made in maintaining defending or realising his rights hereunder and shall pay over the surplus, if any to the Borrower, his executors, administrators or personal representative PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Vehicle shall not prejudice the right of the Governor, to use the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Vehicle being sold the amount by which the net sale-proceeds fall short of the amount owing AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Vehicle the Borrower will forthwith have the same repaired and made good.

THE SCHEDULE

DESCRIPTION OF MOTOR VEHICLE

Maker's name _____
 Description _____
 No. of Cylinders _____
 Engine No. _____
 Chassis No. _____
 Cost price _____

IN WITNESS where of the said _____ (Borrower's name) and _____ for and on behalf of the Governor have hereunto set their respective hands the day and year first above written.

Signed by the said*
 in the presence of _____

1. _____
2. _____

(Signature of witnesses)

 (Signature and designation of the Borrower).

*Name and designation of the Borrower.

Signed by (name and designation) _____

for and on behalf of the Governor of
Punjab in the presence of _____

1. _____

2. _____

(Signatures of witnesses)

(Signature and designation of the officer)

FORMS

P. F. R. FORM 20

(Referred to in--P. F. R. 15.5)

INDENT FOR STORES

Book No. _____ Indent No. _____ Dated _____

To _____

Name of work _____

Name of contractor (if recoverable) _____

No. of argument or Work Order _____

Description	Unit	Quantity	Remarks

The material should be ^{delivered} _____ to _____
_{despatched}

Indenting Officer

Dated _____

The indent has been complied with in Full *on _____

vide alterations which I have attested-part

Dated _____

Supplying Officer

*To be deleted when supply is made in full.

Received the materials specified above in good conditions and(†) entered in Measurement Book No. _____

*Dated _____

Note.—This form shall be prepared in quadruplicate. The indent portion should be written at one time, in all the four forms with the help of carbon paper and indelible pencil. The Indenting Officer will forward three copies of the indent to the Supervisor Supplying Officer who shall return one copy, i.e. the invoice to the Indenting Officer, but keep two copies of indent duly acknowledged by the receiving officer with him for submission to the Sub-Devisional officer who will attach one copy of indent with Advice of Transfer Debit and retain the other on his office of reference. In case of loss of advice of Transfer Debit and or original indent, the supplying officer should make necessary amendments under his initials in the duplicate, triplicate and the quadruplicate. The original should be amended when these are returned to the Indentor.

*To be deleted when supply is made in full.

†To be completed when supply is received from another Division.