

270. *Accounts Procedure.*—(1) The following instructions for the upkeep of accounts should be carefully observed :—

- (a) A cash book shall be maintained by the Cashier in which all money transactions of receipts as well as expenditure shall be recorded as soon as they occur. The Balance should be worked out daily, and made to agree with the actual cash in the hands of the cashier. The book be laid daily before the Under Secy. (General) for perusal and signature.
- (b) As laid down in article I of the Civil Account Code, Volume I, all departmental receipts should be brought to account in the cash book immediately on receipt and lodged into the treasury on the same or the next working day, the treasury challans in support of the credit being filed separately in a guard file in chronological order. Receipt should under no circumstances be utilized towards expenditure. All other moneys, received or drawn for disbursement should also, on receipt, be at once accounted for in the cash book, and disbursement to the proper persons made as promptly as possible.
- (c) As regards departmental receipts, such as examination fees, deceased persons properties, passport fees and other miscellaneous receipts, it shall be the duty of the Circulating Assistant, as well as the Superintendent of the branch concerned, to see that the money received in cash by money order or by cheque etc., is delivered to the cashier, through the Under Secretary (General) who will be responsible for seeing that the item is entered in the cash book. A note to this effect should be made under his initials on the letter with which the money is received. Similarly when any payment is authorised by a branch and the money is to be remitted, the Under Secretary (General) should satisfy himself that the money is actually sent to the parties concerned and their acknowledgements obtained.
- (d) All the sub-vouchers and the acquittance rolls should be attested by the disbursing officer in token of his having satisfied himself that payments have been made to the actual payees. The sub-vouchers should be serially numbered and kept in guard files. The numbers of the bills and of the cheques by which the sub-vouchers are paid should be quoted thereon.
- (e) The rules regarding the office imprest should be strictly followed. Pay and travelling allowances, etc., should be in no case, be advanced out of the imprest or other cash in hand, in anticipation of drawal from the treasury.
- (f) No contingent payment should be made unless the claims has been examined, passed by the disbursing officer and receipted by the actual payee under the attestation of the said officer.
- (g) A suitable register in the form given in Appendix 'A' to this chapter should be maintained showing the receipt of the attachment orders from the different courts from time to time.

2. The system indicated above involves the payment into the treasury of remittances of every kind through the Under Secretary. When, therefore, in

future a cheque is received payable to the Chief Secretary or other Administrative Secy. the later will endorse it to the Under Secretary (General) and not to any other authority. The remittance will then pass through the cash book and the payment to the proper authority, will be a separate transaction.

271. *Custody of seals.*— All departmental seals should be numbered and a list thereof maintained by the Under Secretary (General) showing the persons to whom each seal has been issued. All such persons will be held responsible for the safe custody of the seals issued to them. Should any seal be lost or mislaid, the fact must be brought immediately to the notice of the Under Secretary (General). The Under Secretary (General) should hold frequent checks to ensure that the stock of departmental seals is kept in tact.

Preparation of T.A. Bills

272. The T.A. Bills of Officers will be prepared by the Accounts Section only once a month or for all the journeys performed by Officers during the month. The details of all complete journeys performed by an officer in a month should be sent to the Under Secretary (General) by the 7th day of the following month. The T.A. Bill, after preparation, will be sent to the officer concerned for signature who, after signing it, should not submit it to the Controlling Officer direct for counter-signature but should return it to the Accounts Section which will :—

- (i) Make the relevant entry in the check register and get it initialled by the Controlling Officer;
- (ii) Obtain, where necessary sanction to the journey beyond sphere of duty of the officer concerned
- (iii) Secure, if necessary, approval to a journey by road between station connected by rail.

These steps are taken to maintain effective check over the T.A. bills as also to preclude chances of double payment. The T.A. bills of non-gazetted staff, including class IV Govt. employees, will also be prepared by the Accounts section.

273. *T.A. advance:*— Application for advance of travelling allowances from officials going on tour with officers should be submitted at least 4 days prior to the departure of the official on tour. Advance of travelling allowance to ministerial Government employees cannot be paid out of the imprest. An advance bill has, therefore, to be prepared and sent to the treasury before it is encashed from the State Bank of India.

274. *Over-time allowance to Jamadars and Peons:*—Certificates about Jamadars and Peons attached to Officers remaining on duty in excess of one hour before and/or after office hours or on holidays should be forwarded to the Under Secretary (General) alongwith a statement in the form given below by the 5th of every month, in respect of the preceding month to which the certificate relates. The practice of forwarding such certificate daily is not only cumbur some but also involves chances of the certificates being lost in transit.

Claim for over time allowance by Sh. _____ attached to
(Designation of Officer) :—

Year & Month	Name of the Peon/Jamadar	Dates	Hours upto which the Peon/Jamadar put in extra duty in excess of one hour	Initials of officer who detained him on duty after office hours or on holidays	Remarks
1	2	3	4	5	6

It is clarified further that on working days over time allowance may be paid at the rate that may be fixed by Govt. from time to time and the period of daily over time should be counted for the entire month and in the aggregate, the fraction, if any, will be treated as full hour, and the overtime in this respect should not exceed the fixed limit prescribed by Govt.

275. *Carriage of office records by peons and coolies* :—Office peons are required to carry office files, etc. from one place to another outside the office premises at headquarters (including the residence of Officers). If the weight of the dak exceeds fifteen Kg. and the peon is not provided with a Government owned bicycle for carrying it, the fare of a single seat to the peon in a bus tonga or any other conveyance or the hire of a coolie whichever is cheaper may be allowed. This may also be allowed where the distance to travel is two miles or more and the weight of the dak to be carried is less than 15 Kg. but more than 5 Kg.

The above orders also apply when a peon is on tour with an officer or goes otherwise on official business and is required to carry office records etc. between different places at his halting station. In order to ensure that the bus or tonga fare as stated above is not charged and coolies are not engaged unnecessarily all claims for fares or coolie hire for the carriage of office records should be supported by a certificate regarding distances and weight signed by a responsible official who should either be a gazetted officer or incharge of the branch or section concerned.

276. *Dak of an Officer when on tour* :—When an officer is on tour the files and other dak should be sent out to him regularly according to his instructions and not collected to reach him enmasse unless he has given instructions to the contrary. The dak should normally be sent through a special messenger, who should not be a member of a class higher than Class IV. Heavy files should always be lightened, as far as possible before they are sent out to Camp.

277. *Conferences and meetings* :—When a Conference or a meeting is to take place in the Committee Room or the Governors' room, notice of such a meeting should also always be sent at least two days in advance by the Administrative Secretary or the Head of the Department concerned to the Administrative officer, Haryana Civil Secretariat indicating the number of persons for whom seating accommodation, stationery, etc. is required to be arranged and also whether tea or coffee is to be served in the meeting from Government canteen in Civil Secretariat.

Meetings fixed earlier shall not be postponed in favour of meetings fixed later on. They may be postponed only in favour of Cabinet meetings.

(2) On the conclusion of the meeting the officer convening the meeting should arrange to see that no files or papers of any kind are left behind in the room.

278. *Subscription to newspapers*.—Two copies of each of the newspapers published in Haryana are supplied free of charge to the Superintendent Press branch, under Section II-A of the Press and Registration of Books Act XXV of 1867 as amended by Act No. XIV of 1922 and Act No. 11 of 1923. Any additional copies taken for use in the Civil Secretariat are paid for at the rates fixed for the general public. Care should be taken that papers which it has not been decided to take in but which are never the less sent by their proprietors or editors or managers, are not regularly accepted, as under section 70 of the Contract Act. If the Proprietor of a newspaper sends his paper to a person and that person does not return it or refuse to accept it, such person makes himself liable to subscription for the paper. The arrangements for the payment of subscriptions to newspapers supplied in the Civil Secretariat are made by the Under Secretary (General).

279. *Duties of the Cashier*.—The cashier is responsible for all moneys coming into the office and entrusted to his keeping. He will not receive money direct on any account but only through the Under Secretary (General).

(ii) The Cashier will disburse the salaries and travelling allowances of the entire Gazetted and non-gazetted establishment and shall obtain the signatures or thumb impression on the acquittance rolls of every officer/official to whom salary or travelling allowance is disbursed. He will also disburse money payable from contingencies and make such other payments required of him under the written order of the disbursing officer. Contingent expenditure of more than Rs 1,000/- shall be disbursed to the actual payee in the presence of the disbursing officers. In the case of salaries and travelling allowances, however, if the actual payee, for unavoidable reasons, cannot present himself, the payment may be made under the orders of Under Secretary (General) to an official of the Civil Secretariat duly authorised in writing by the above payee, on production of a stamped receipt from the actual payee.

(iii) The cashier will also :—

- (a) maintain a cash book in the prescribed form which he will place daily before the Under Secretary (General) for his signatures ;
- (b) make over to the accounts clerk all vouchers relating to contingent expenditure and obtain his receipt therefor ;
- (c) keep an upto-date account of the permanent advance ;
- (d) maintain a register in the form at Appendix 'A' for attachment of pay and make remittance to the Court promptly ;
- (e) see to the despatch to the office of the Accountant General of all bills which are made over to him by the Accounts Sections.
- (f) cash all cheques and give the number and date of the cheques on the pay, travelling allowance bills, etc., to which they relate ;

(g) credit money to the Government;

(h) obtain remittance transfer receipts, whenever needed;

(i) maintain a stamp account and see that this and the stamp accounts maintained in the Issue Branch and by other persons vide paragraph 164 of Chapter VII are regularly checked by the Under Secretary or by a Superintendent or Senior Assistant deputed for the purpose.

Note.—The Cashier shall be required to furnish adequate security.

280. Care Taker.—The Care Taker is responsible to the Administrative Officer/D.S.S.E. or U.S.S.E. as the case may be for the efficient performance of his duties. He performs the following duties :—

(i) Reports to the Administrative officer any trespassing, encroachment or unauthorised work within the precincts of the Secretariat compound.

(ii) *Takes charges of all offices.*—furniture, electric fittings, sofas and clocks, allotted to rooms; attends to requisitions for the supply and repair of furniture etc., and maintains stock register of office furniture, Air conditioner, desert/room Coolers, Carpets, Drugges, garden accessories, folowers pots. etc.,

(Superintendent, Private Secretaries and other person incharge of branches are responsible for bringing promptly to the notice of Administrative Officer or Under Secretary, Secretariat Establishment or Deputy Secretary, Secretariat Establishment, any shortage or loss. It is also their duty to lock the small articles like time pieces, before leaving office. See also paragraph 368 have been changed.

(iii) Takes charge of and superintends the proper care of office bicycles and attends to requisitions for their repairs etc.

(All office bicycles should be handed over to the chowkidar at night. A bicycle parade should be held once a month in the presence of the Administrative Officer, Haryana Civil Secretariat).

(iv) Supervises the watch and ward and garden establishment, pays periodical night visits to the chowkidars and see that they are performing their duties properly. A register should be maintained for the purpose and any slackness brought to the notice of the Administrative Officer or the Under Secretary/Deputy Secretary, Secretariat Establishment for disciplinary action.

(Class IV Establishment, i.e. Chowkidars, Malis, Sweepers, Bhisties, are under the control of the Under Secretary, Secretariat Establishment through the Care Taker/Administrative Officers for disciplinary action. Final orders about disciplinary cases will, however, be of the Under Secretary or Deputy Secretary, Secretariat Establishment as the case may be.

(v) Sees to the winding of all clocks so that they give correct time.

(vi) Conducts a fire drill once a month, all the Class IV Government servants in the Secretariat compound attending for the purpose. Sees that the fire extinguishers and fire buckets are always ready for use.

Note :—The Care Taker shall be required to furnish adequate Security.

281. *Junior Engineer Public Health* :—Junior Engineer, Public Health will supervise ensure cleanliness, which includes the cleanliness of the Urinals, Latrines sweeping of rooms, Halls, corridors, verandas and cleaning of glass panes on both sides of the corridors.

282. *Technical Assistant* :—All the work relating to the maintenance of electricity in the Haryana Civil Secretariat will be got done by the Technical Assistant. He shall ensure that electric tubes and all other electrical work is in order. He will also be responsible for providing heaters to all the officers and the branches in the Haryana Civil Secretariat. In short he is to ensure that the electricity and all other electrical equipments in the Secretariat are in working order.

283. *Store-Keeper* :—The Store-Keeper takes charge of the stores and distributes them on indents signed by the Gazetted Officer or Heads of Branches of the Civil Secretariat. He is expected to scrutinise every indent in the light of the instructions issued on the subject and get the approval of the Under Secretary (General) where incurring of any expenditure is involved, before the stationery is supplied. The monthly indent for stationery should reach the store keeper by the 10th of the month and irregular draws of stationery during the course of the month should be avoided, except in cases of unexpected urgency and that too with the approval of Administrative Officer. The store-keeper is expected to take receipt for all articles supplied or when moved from one person or branch to another. He is responsible for all articles entrusted to his charge. He should have the stocks verified annually under the orders of the Under Secretary (General) /or U.S.S.E./D.S.S.E as the case may be. He is also responsible for annual overhauling and repairs of typewriters. He should maintain a regular register showing the names and designations of the officials to whom a typewriter is allotted alongwith the number of the machine.

The Store-Keeper takes delivery of all Railway Consignments and disposes them of under instructions from the Under Secretary (General). He stocks printed forms and letter Heads and is responsible for getting them printed. Rubber stampss and brass seals are got prepared through him. He is also required to arrange for the preparation and distribution of liveries to Class IV Government employees under the orders of the Under Secretary, Secretariat Establishment or Deputy Secretary, Secretariat Establishment as the case may be.

The Store-Keeper shall also store all articles of sanitation, Public Health, electrical goods except air-conditioners, voltage stabilizers, water coolers, room coolers and cycle spare parts. He will issue these articles on demand received by him and approved by the Administrative Officer within the hours fixed by Deputy Secretary/Under Secretary, Secretariat Establishment as the case may be.

He will function through the Administrative Officer who will be his Head of the Branch, but the Administrative control will remain with the Under Secretary/Deputy Secretary, Secretariat Establishment as the case may be.

Note :—The Store Keeper shall be required to furnish adequate security.

APPENDIX 'A'

(PARAGRAPH 279 (iii) (d))

Register of Court Attachments of Pay, etc. of the Members of office of the

Name & Courts' Designation Order No. of defendant	No. of suit	Name of plaintiff	Amount to be recovered	Initials of G.O.	Amount	Recovery date	No. & Acknowledgement date of remittance	Initials of G.O.	REMARKS
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