

Listed for 15.12.2023

**Withdrawal of Gazetted Entitlement Function**

Question No. \* 2

**Shri Varun Chaudhry (Mullana)**

Will the Chief Minister be pleased to the state :-

- a) the reasons for withdrawing the Gazetted Entitlement Function performed by A.G. (Accounts and Entitlement); and
- b) whether there is any proposal under consideration of the Government to review the matter in the interest of State exchequer?

**Shri Manohar Lal, Chief Minister**

- a) The arrangement of drawl of personal entitlements by Gazetted Government Servants themselves, on the basis of authorization from Accountant General, was discontinued from 1st September, 1976 vide letter No. dated 12th July, 1976 (Annexure – I). It was apparently done to simplify the system of regulation and drawl of pay and allowances of the Gazetted Government Servants. Earlier the individual Gazetted Government Servants were drawing their own bills at the rates intimated by the Accountant General through concerned treasury. After issuance of instructions dated 12th July, 1976, pay & allowances and claims of Gazetted Government Servants were started to be drawn by Drawing and Disbursing Officer (DDO) like in the case of Non Gazetted Government Servants. The new instructions had merit since no government gazetted servants could henceforth draw his or her own pay and allowances.
- b) No, Sir.

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**NOTE FOR PAD**

1. As per Rule 22 of the Punjab Treasury Rules, Volume-I, no withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a Gazetted Government servant, or a reward or honorarium payable to a Gazetted Government servant, or any pension until the Accountant-General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule. As per exception mentioned there-under, the claims of Officers who hold Gazetted civil posts shall, however, be drawn separately from those who hold non-gazetted civil posts.
2. The arrangement of drawl of personal entitlements by Gazetted Government Servants themselves, on the basis of authorization from Accountant General, was discontinued from 1st September, 1976 vide letter No. dated 12th July, 1976 (Annexure – I). It was apparently done to simplify the system of regulation and drawl of pay and allowances of the Gazetted Government Servants. Earlier the individual Gazetted Government Servants were drawing their own bills at the rates intimated by the Accountant General through concerned treasury. After issuance of instructions dated 12th July, 1976, pay & allowances and claims of Gazetted Government Servants were started to be drawn by Drawing and Disbursing Officer (DDO) like in the case of Non Gazetted Government Servants. The new instructions had merit since no government gazetted servants could henceforth draw his or her own pay and allowances.

GOVERNMENT OF THE HARYANA

# FINANCE DEPARTMENT

Financial Hand Book No. 1

## THE PUNJAB TREASURY RULES

AND

Subsidiary Treasury Rules issued there-  
under (including Instructions and  
Orders relating to Coin,  
Currency etc.)



(Volume I)  
(Main Rules)  
*Reprint Edition 1985*

CHANDIGARH :  
Printed by the Controller of Printing & Stationery, Haryana.

19. Except as provided in rules 20 and 21, a payment shall, unless Government by general or special order otherwise directs, be made in the district in which the claim arises.

In case of doubt as to the district in which a particular claim has arisen the decision of the Government shall be final.

[For the orders issued by the Government authorising payments in a district, other than the district in which the claim arises see Section III of Chapter IV of the Subsidiary Treasury Rules Part-II of this Hand Book.]

20. Subject to any orders or procedure that may be prescribed by the Government in the case of a gazetted Government servant and in the departmental regulations in the case of non-gazetted Government servant, the leave salary of a Government servant when payable in India, shall be drawn from the treasury or office of disbursement from which his pay was being drawn immediately before proceeding on leave and the Government servant must make his own arrangements, where necessary, for getting his leave-salary remitted to him. In a case where a period of leave is followed by transfer, such portion of the leave salary as could not be drawn at the old station may, however, be drawn at the treasury or office of disbursement, from which the pay in respect of the new post is drawn.

21. Pensions payable in India may be paid in any district of the State.

[For orders issued by Government under this rule, see Section IV of Chapter IV of Subsidiary Treasury Rules—Part II of this Hand Book.]

22. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a Gazetted Government servant, or a reward or honorarium payable to a Gazetted Government servant, or any pension until the Accountant-General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

*Exception.* (i) Claims to pay, travelling allowance and other allowances and honoraria in respect of the N.C.C. Officers shall be drawn on establishment bill forms by the Officers Commanding N.C.C. Units concerned and the Troop Commander without any authority from the Accountant General, Haryana. The claims of Officers who hold Gazetted



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civil posts shall, however, be drawn separately from those who hold non-gazetted civil posts.

*\*Exception (ii)* Honorarium of an occasional nature payable to a gazetted officer by Government may be paid on the spot by the head of office for which the service entitling the former to the honorarium is rendered. For this purpose, the head of office will draw the amount by presenting a bill in the form of a simple receipt on the basis of the sanction accorded by the authority competent to sanction the payment of honorarium and disburse the amount to the payees concerned, a proper receipt, duly stamped where necessary, being taken in each case. The voucher should bear a clear indication that it relates to payments to Gazetted Officers and should include in the Gazetted Schedule of payments by the Treasury Officer for purposes of audit. The head of office paying honorarium should also inform the disbursing officer from whom the gazetted officer normally draws his regular monthly pay and allowances about the fact of payment having been made to the gazetted officer and the latter on receipt of such as intimation, will take this fact of payment into consideration in determining the amount of the income tax to be deducted at source from the salary of the Gazetted Officer in question.

*\*Exception (iii)* Heads of offices may grant advances of pay equal to a month's pay, which should be payable for a total period of two months to such gazetted officers, who, on account of procedural formalities involved in getting sanction from the appropriate authorities, are unable to draw their regular salary and allowance either on their initial appointment or on transfer to a new station or district. These advances are inclusive of advances payable under the 10.25 (a) and (b) of the Punjab Financial Rules, Volume I.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a Government servant other than a person newly appointed to Government service unless the claim is supported by a last pay certificate in such form as may be prescribed by the Comptroller and Auditor-General. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

\*Inserted vide Notification No. 1284-IFR-68/12641, No. 978-2FR-74/21075 Dt. 26-6-74 and No. 6743-2FR-71/35428 Dt. 14-11-1971.

**TOP PRIORITY**

**Date Bound**

**No. 580-2FR-I-76/24770**

From

The Commissioner and Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Departments  
Commissioners of Divisions,  
All Deputy Commissioner &  
Sub Division Office (Civil) in Haryana State,  
The Registrar, Punjab and Haryana High Court and  
All district and Session Judges in Haryana State.

**Dated, Chandigarh, the 12th July, 1976**

**Subject : Drawal and Disbursement of pay and allowances etc. of Gazetted Government employees by Heads of Offices.**

Sir,

I am directed to invite attention on the subject cited above and to say that the question of simplification of the existing system of regulation and drawal of pay and allowances of the Gazetted Officers under which personal claims are drawn by the officers themselves at the rates intimated by the Accountant General has been under the consideration of the State Government. It has now been decided, that in relaxation of the provisions of rule 22 of the Punjab Treasury Rules, the following arrangement should be followed in this behalf :-

- (i) The present arrangement of drawal of personal entitlements by Gazetted Officers on the basis of authorization from the Accountant General will be discontinued from 1<sup>st</sup> September, 1976 i.e. for pay for the month of August, 1976 to be drawn in September, 1976. Instead, the determination of entitlements of Gazetted Officers will be done by the Departmental authorities as indicated in paragraph 5 infra;
- (ii) Simultaneously, the system of individual officers drawing their own bills will be done away with and instead, their pay, leave salary and other allowances will be drawn on establishment bills (Form S.T.R. 23) by the Drawing and Disbursing Officers concerned; and
- (iii) The service records including leave accounts of Gazetted Officers will be transferred by the Accountant General to the Department authorities.

2. The above decision will apply to all Gazetted Officer of the Haryana Government under the payment control of the Accountant General Haryana including officers belonging to All India Service.

3. Pay and Allowances of the Gazetted Officers due from 1<sup>st</sup> September, 1976 (i.e. Pay and Allowances for the month of August, 1976 onwards) and any arrear claims not paid by 31<sup>st</sup> August, 1976 will be drawn by the Drawing and Disbursing Officers of their respective offices on establishment bills (STR-23). All other payments to Gazetted Officers (e.g. Traveling Allowance, Medical Re-imburements) will be drawn by the respective Drawing and Disbursing Officers in the forms prescribed for non-Gazetted staff and disbursed. The claims of Gazetted

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Officers will not, however, be drawn alongwith these of non-Gazetted Government servants but separate bills will be prepared for drawal of their claims. In order to distinguish the bill in respect of claims of "Gazetted Officers Bill" will be written prominently at the top of the front page of such bills in red ink. All certificates which are required to be given in a bill in support of a claim will be given by the Heads of the offices. Thus for regular monthly pay and allowances of all Gazetted Officers, the Drawing and Disbursing Officers will prepare a consolidated bill in respect of each sub-head and present it at the treasury. At present two separate bills are prepared for permanent and temporary non-Gazetted establishment. However, in the case of Gazetted Officers a single bill may be prepared in two parts (permanent and temporary) for each category of the posts. While in the case of permanent posts the sanctioned strength need only be indicated at the top of each category, in the case of temporary posts, the number and date of sanction letter and the period for which post has been sanctioned will also be indicated alongwith the number of posts.

4. This new system will, however, not be applicable to the drawal of pay and or allowances of Governor, Ministers, Speakers Deputy Speakers, Members of Legislative Assembly, Officers appointed and under the seal of the President and Non-officials appointed in Committees etc, set up by Government, in whose case the existing procedure for the drawal and disbursement of pay and or allowances will continue to apply.

5. With effect from 1<sup>st</sup> September, 1976, determination of pay and allowances of Gazetted Officers belonging to State services will be done by the head of the offices in the same manner as for non-gazetted staff working under them. In the case of pay and allowances of the head of office himself, such determination will however, be done by the next higher authority or the head of the department, as the case may be. In the case of Officers belonging to All India Services and Heads of Department not belonging to such services, the disbursement of pay and allowances will be done by the respective Administrative Departments administering those cadres/officers

6. For enabling the heads of offices (Drawing and Disbursing Officers to start drawing funds for disbursement of claims of Gazetted Officers, the Treasury Officers/Assistant Treasury Officers will issue last pay certificates of Gazetted Officers immediately after making the payment of their monthly pay and allowances for the month of July, 1976 under the existing procedure to the Accountant General, Haryana who would transmit the same duly countersigned to the heads of offices (Drawing and Disbursing) of the various departments by the 20<sup>th</sup> August, 1976. In order to ensure that the last pay certificates reach the concerned drawing and disbursing officers in time, the heads of departments will supply a list of Gazetted Officers in their department indicating against each Officer, designation and complete address of his drawing and disbursing officer to the Accountant General Haryana by the 7<sup>th</sup> August, 1976 without fail.

If in any case, the last pay certificate of an officer duly countersigned by the Accountant General is not received in time by the head of office (drawing and disbursing Officer), he may draw the salary of such an officer at the rates indicates in last pay certificate sent by the Treasury Officer direct to him. Such payment will be treated as provisional till the receipt of countersigned last pay certificates from the Audit Office. On receipt of such last pay certificates and services record, provision payments will be readjusted. Any overpayments found to have been made will be recovered and amounts short paid will be drawn and disbursed by the head of office (Drawing and Disbursing Officer) concerned.

The charge reports of gazetted officers in respect of the period from 1<sup>st</sup> September, 1976 onward will not be sent to the Treasury Officers. However, there will be no change in the existing procedure of communicating to Audit Office orders or notifications regarding



appointment, transfer, promotion etc. of gazetted officers. At present the service record including leave account of gazetted officers are being maintained by the Accountant General.

Since the Accountant General will, with the introduction of this scheme, be no longer required to authorize payments to the or to certify the leave at their credit, the said records duly completed will be transferred by the Accountant General to the respective Heads of Departments by 15<sup>th</sup> September, 1976 and the Head of Department will transmit the aforesaid record to the respective heads of offices (Drawing and Disbursing Officer) who will therefore be responsible for their proper maintenance, for the correctness of the rates, of pay and allowances drawn by them and for effecting necessary deductions from their bills. For the purpose of proper taking over of the charge, 2 copies of the list showing the record taken over by a head of department will be prepared by the Audit Office. One copy will be retained by the Audit Office as an acknowledgement and the second copy will be handed over to the head of the department for careful preservation in his record, who will also take proper acknowledgement from the Drawing and disbursing concerned to whom the record is passed on by him. Each head of departments should depute a responsible employee dealing with establishment/ administrative matters to take over records properly from the audit office on the date to be decided by him in consultation with the Accountant General's Office. Such an employee should be made responsible for transmitting record to the proper Drawing and Disbursing Officer, whose acknowledgements should be properly preserved.

7. The Drawing and Disbursing Officers (Head of Offices) will also maintain such other records like records like register of bills etc. separately for the Gazetted Officers in the same forms in which these are maintained by them for the non-gazetted establishment.

8. The Treasury officer will check the details in the first bill of Gazetted Officers so presented under the new procedure with reference to such registers as he has been maintaining in regard to Gazetted Officers under his payment control for the period upto July, 1976. Subsequent bills will be subjected to the same checks in the case of other establishment bills.

9. The Drawing and Disbursing Officer shall arrange to obtain stamped acquittance as from the gazetted officers concerned and preserve them in record as is done by him in the case of non-gazetted establishment.

10. These instructions may be brought to the notice of all the Drawing and Disbursing Officers under your control for information and necessary action.

Yours faithfully,

Sd/-

(PIUS PANDARWANI)

Dy. Secy. Finance Regulations,  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

Dated, Chandigarh, the 12<sup>th</sup> July, 1976

No. 580-2FR-II-76/24770-A

A copy is forwarded to the Accountant General Haryana Chandigarh, for information and immediate necessary action.

He is requested to kindly ensure that the last pay certificates received from the



DISBURSEMENT OF SALARY THROUGH BANK

Treasury Officers/Assistant Treasury Officers are transmitted to the heads of offices concerned so as to reach them by the 20<sup>th</sup> August, 1976 so that there may not be any delay in drawing/disbursing salary of the gazetted officers for the month of August, 1976, onwards under the new system. It is further requested that all the service records of the gazetted officers covered by these orders duly completed should be transferred to the heads of departments concerned by the 15<sup>th</sup> September, 1976, so that there is no dislocation in the continuity of records and verification of titles of pay etc.

By order,  
Sd/-  
(PIUS PANDARWANI)  
Dy. Secy. Finance Regulations,  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

No. 580-2FR-II-76/24771

Dated, Chandigarh, the 12<sup>th</sup> July, 1976

A copy is forwarded to all Treasury Officers/Assistant Treasury Officers in Haryana, for information and immediate necessary action.

They are requested to issue the last pay certificates of the officers to the Accountant General Haryana immediately after making the payment of salary for the month of July, 1976 concerned by the audit office well in time and there is no delay in the drawal of salary of the officers for the month of August, 1976 under the new system.

A copy of the last pay certificates of every officer may also be furnished to his head of office (Drawing and Disbursing Officer). If in any case the last pay certificate of an officer duly countersigned by the Accountant General is not received in time by the head of office (Drawing and Disbursing Officer) concerned, he may be allowed to draw provisionally the salary of such an officer at the rates indicated in such copy of the last pay certificate.

Sd/-  
(PIUS PABDARWANI)  
Dy. Secy. Finance Regulations,  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

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