



**RAJASTHAN**

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**JUNIOR ACCOUNTANT**

**Paper – II**

**Rajasthan Staff Selection Board, Jaipur**

**Volume – 3**

**G.F and A.R. & Rajasthan Civil  
Services Rules**



# RAJASTHAN JR. ACCOUNTANT

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## Chapter-I

### Introductory

#### Rule 1:

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

#### Rule 2: Definitions:

- In these rules, unless the context otherwise requires-
  - (i) “Accountant General” means the Head of an office of accounts and audit or of accounts who keeps the accounts of the Rajasthan Government. The term wherever used in these rules refers to the Accountant General, Rajasthan.
  - (ii) “Appropriation” means the assignment, to meet specified expenditure, of funds included in a primary unit of appropriation;
  - (iii) “The Bank” means any branch of the State Bank of India acting as the agent of the Reserve Bank of India and in accordance with the provisions of the Reserve Bank of India Act 1934 (2 of 1934), any branch of a subsidiary Bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), which is authorised to transact Government business as agent of the State Bank of India or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of Reserve Bank of India Act, 1934;
  - (iv) “Competent Authority” means Government or any other authority to which the relevant powers may be delegated by the Government;
  - (v) “Comptroller and Auditor General” means the Comptroller and Auditor General of India;
  - (vi) “Consolidated Fund of the State” means the fund, as defined in article 266 (1) of the Constitution, comprising of all revenues received by the Government of Rajasthan, all revenues raised by that Government by the issue of Treasury Bills, Loans or ways and means advances and all money received by the Government in repayment of loans;
  - (vii) “The Constitution” means the Constitution of India;
  - (viii) “Contingency Fund of the State” means the fund as defined in Article 267 (2) of the Constitution, into which, shall be paid from time to time, such sums as may be determine by law and placed at the disposal of the Governor to enable advances to be made out of such fund for the purposes of meeting expenditure pending

- authorisation of such expenditure by the legislature of the State by law under Article 205 or 206 of the Constitution;
- (ix) “Controlling Officer” means a Head of a Department or other departmental officer who is entrusted with the responsibility of controlling the expenditure and/or the collection of revenue by the authorities sub ordinary to the department;
- (x) “Detailed head” means primary unit of appropriation for the purpose of the Demands for Grants of the Government and the head where funds are placed at the disposal of a subordinate authority; **Sanction for grant of Pay, etc.,:** All orders conveying sanctions to the grant of additions to pay, such as special pay, personal pay, etc, shall contain a brief summary of the reasons for the grant of such additions to pay so as to enable the Accountant general to see that it is correctly termed as special pay, personal pay, etc., as the case may be. The reasons for the grant of such additions to pay may be communicated confidentially to the Accountant.
- (xi) General where it is not considered desirable to convey the same in an open order. A similar procedure shall also be followed in all cases in which the rules require that the reasons for the grant of special concessions or allowance shall be recorded.
- (xii) ‘Drawing and Disbursing officer’ means a Head of office and also any other Gazetted officer serving under Head of office authorised by him under these rules to sign, draw bills including pay and allowances, incur expenditure to the extent specified and make payments on his behalf. The term shall also include a Head of Department where he himself discharges such functions;
- (xiii) “Finance Department” means the Finance Department of Government of Rajasthan;
- (xiv) “Financial Year” means the year beginning on the 1<sup>st</sup> of April and ending on the 31<sup>st</sup> March following;
- (xv) “Gazetted Officer” A Gazetted Officer is one who is either (i) a member of an All India Service or (ii) is the holder of any of the posts shown in Schedule I (State Service) of the Rajasthan Civil Services (Classification, Control and Appeal) Rules, 1958 or (iii) is a person appointed in accordance with the terms of a contract or agreement and whose appointment is gazetted by Government and or (iv) is a Government servant holding a post which may be declared by Government to be a Gazetted post.
- (xvi) “Government” means the Government of Rajasthan;
- (xvii) “Governor” means of Governor of Rajasthan;
- (xviii) “Head of a Department” means any authority declared to be such for purposes of delegations and exercise of administrative and financial powers as in Appendix 8 of these rules;
- (xix) “Head of Office” means a Gazetted Officer declared as such by the Head of the Department under Rule 3 of these Rules;
- (xx) “Local Body” means an authority legally entitled or specially empowered by Government to administer a local fund;
- (xxi) “Local Fund” means a local fund defined in rule 268(2) of Chapter XVI of these rules.
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- (xxii) “Miscellaneous expenditure” means all expenditure other than expenditure falling under the category or pay and allowances of Government servants, leave salary, pensions, contingencies, grant-in-aid, contribution, works, tools and plant and the like;
- (xxiii) “Non-recurring expenditure” means expenditure other than recurring expenditure;
- (xxiv) “Public Account of the State” means the fund as defined in article 266(2) of the constitution comprising of public money other than those credited to the consolidated fund of the State.
- (xxv) “Public Works” means civil works and irrigation, navigation, embankment and drainage works;
- (xxvi) “Re-appropriation” means the transfer of funds from one unit of appropriation to another such unit.
- (xxvii) “Recurring expenditure” means the expenditure which is incurred at periodical intervals;
- (xxviii) “Regional Officer” means an officer below Head of Deptt. and above the Head of Office who has administrative control over the specified Heads of Offices of the Department;
- (xxix) “Subordinate Authority” means a department of the Rajasthan Government or any authority subordinate to the Governor;
- (xxx) “Treasury” means treasury establishment(s) at the Head Quarters of the District or at other convenient places in a District and includes sub-treasury; and
- (xxxi) “Treasury Rules” means the Treasury Rules of Govt. of Rajasthan.
- (xxxii) [“E-Payment” means payment of the taxes levied by or any other amount due to State Government using electronic funds transfer services of a Bank by instant debit to payee’s account with Bank and credit to the State Government account.]

**Rule 3:**

1. **[a]** (1) Heads of Departments shall have powers to declare any Gazetted officer subordinate to him as the Head of an office for the purpose of these and other financial rules of Government.  
Provided that not more than one Gazetted officer shall be declared as Head of Office in respect of the same office or establishment, unless such office or establishment is distinctly separate from one another.
  - (2) A model draft of the order to be issued under this rule is given Annexure-A to this Chapter for the guidance of the Head of the Department who may adopt it with suitable modifications having regard to local requirements.
  2. **[b]** The Head of an Office may authorise any Gazetted Officer, serving under him to sign on his behalf a bill or order excepting those in respect of pay and allowances of gazetted officers, communicating the name and specimen signature of the officer to
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the office of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

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

**Rule 4:**

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





## ANNEXURE 'A'

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

### ORDER

- In exercise of the powers conferred upon me under rule 3 of the General Financial and Accounts Rules ----- (designation) is declared as Head of Office for the purpose of the Financial Rules of the Government in respect of his office. The ----- (designation) shall exercise all the financial and other powers delegated to a Head of Office under the Financial Rules and orders issued from time to time.
  - The duties and responsibilities are generally laid down in the various provisions of the General Financial and Account Rules of the Government. An abstract of important duties are contained in Appendix-1.
  - The ----- (designation) shall perform the following duties in particular:
    1. to sign as a Drawing and Disbursing Officer, all bills for personal claims of all Government Servants and contingent expenditure to be presented to the treasury;
    2. to account for all the receipts and payments made out of the funds so drawn and to make payments to the proper payee's against valid acquittance and to attest it in token of payments;
    3. to maintain Cash Book and all account registers and records particularly, Register for
      - Watching Encashment of Bills, Bill Transit Register, Register of Short Term Advances, Register of Contingent Expenditure, Register of Advance and Adjustments, Stock Registers, Register of Mis-appropriation, etc., Register showing Receipt, Disposal of Cheques, Drafts, Postal Money Orders, etc. and Register of Payments made by Postal Money Order/Drafts and to sign the relative entries;
    4. to incur recurring and non-recurring contingent expenditure in accordance with Financial Rules, Orders and delegation of Financial Powers issued by the Government from time to time and sign Register of Contingent Expenditure;
    5. to ensure adjustment of temporary advances given to Government Servants and to ensure recovery of unspent balances within the prescribed period and take action thereon as provided in these Rules; and
    6. to ensure economical procurement of stores articles and to arrange their proper accounting and custody.
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## Chapter-II

### GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL

#### I. Receipt of Money

##### General:

##### Rule 5:

- All money received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government account without delay.

##### Rule 6:

- Moneys received as dues of Government or for deposit in the custody of Government shall be credited into the Consolidated Fund of the State and/or the Public Account of the State, as the case may be, in accordance with the Treasury Rules.

##### Rule 7:

- **Assessment, Collection and Control:** Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed, collected, accounted for and paid into the treasury. Detailed instructions on the subject are contained in Chapter III and IV.

#### II. Expenditure and Payments of Money:

##### Rule 8:

- Withdrawal of Money from the Treasury-General Principles:
  1. Unless otherwise expressly authorised by any law or order having the force of Law, money shall not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department.
  2. Funds shall be withdrawn only if required for immediate payment and the expenditure or payment authorised under any rule or by general or special order of a competent authority.
  3. The practice of withdrawing funds with a view to avoiding lapse of Budget grant and placing such money in deposits in the Public Account or with Bank is forbidden.

**Rule 9:**

- Essential conditions governing Expenditure from public Funds:
  - As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the Government or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorised grants and appropriations for the year.

**Rule 10:** Standards of Financial Properties:

- Every Government servant incurring or authorising expenditure from public funds should be guided by high standards of financial property. Every Government servant should also enforce financial order and strict economy at every step and see that all relevant financial rules and regulations are observed, by his own office and by subordinate Drawing and Disbursing Officers. Among the principles on which emphasis is generally laid are the following:
  - (i) Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
  - (ii) The expenditure should not be prima-facie that the occasion demands;
  - (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage;
  - (iv) Public moneys should not be utilised for the benefit of a particular person or section of the people unless:
    - (a) a claim for the amount could be enforced in a court of Law, or
    - (b) the expenditure is in pursuance of a recognised policy of custom.
    - (c) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

**Rule 11:** Control of Expenditure:

1. A Controlling Officer shall see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control a Register of expenses by heads of account in Form GA 19 shall be kept. He should also arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government complete responsibility for departmental expenditure and to explain or to justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.
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2. The Controlling officer should have an idea of the liabilities and the commitments for which the payments have to be made during (a) the current financial year (b) in the following financial years, and with a view to enable him to have this information from the subordinate officers, he should obtain a monthly liability statement in form G.A.27 which should give the position of outstanding liabilities upto the month to which the statement relates.
3. **Reconciliation with Accountant General:** The following Officer shall arrange regular reconciliation of expenditure/payments with the Accountant General in the manner prescribed by the Accountant General and shall arrange to obtain from the Heads of Offices monthly account of expenditure/payments made by them. Any error detected in reconciliation shall be got corrected by sending requisition for correction in the accounts in the prescribed form. Note: From G.A. 21, 22 & 23 have been prescribed in this regard.

**Rule 12:** Internal Check against irregularities Waste, Loss and Fraud:

1. In the discharge of his ultimate responsibility for the administration of a grant or an appropriation, or a part thereof, placed at his disposal, every Controlling Officer must satisfy himself not only that an adequate machinery exists within the departmental organisation for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.
2. Internal check of accounts maintained in the offices of Heads of Departments will be conducted by the <sup>1</sup>[Director, Inspection Department, Rajasthan, Jaipur], serious irregularities, if any, found will be intimated by him to the Government in Finance Department with a copy to the Administrative Department concerned.
3. [Special Audit of the accounts/records maintained in the Departments/Offices of the Government and societies established by such Departments and offices shall be done on the directions of the Government in Finance Department by Inspection Department, Rajasthan, Jaipur.]
4. [It is the duty of every Head of Department & Controlling Officer to see that Director, Inspection department, is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information which he may ask for the preparation of any account or report which it is duty to prepare.]

**Rule 13:** Delay in Payment to be Avoided:

- It is an important financial principle that payments of money which are indisputably due and are inevitable shall not be postponed. Irregularity is not so much in the payment as in the entering into of the liability in contravention of provisions of rule.
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### III. Duties as regards Maintenance of Accounts

#### Rule 14:

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

#### Rule 15:

1. An Officer who signs or countersigns a certificate shall be personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may reasonable be expected to be aware of them.
2. The fact that a certificate is printed is no justification for his signing it unless it represents the facts of the case. If in its printed form it does not represent the facts, it is his duty to make necessary amendments which will call attention to the deviation and so to give the authority concerned the opportunity to deciding whether the amendments cover requirements.

#### Rule 16: Responsibility of Departmental Officers:

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

#### Rule 17: Demand for information by Audit:

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

### Rule 18:

1. No contract shall be entered into by any authority which has not been empowered to do so by or under the order of the Government.
2. The various classes of contracts and assurances of property authorised by the Governor in exercise of powers conferred by sub-para (1) of Article 299 of the Constitution to be executed by different authorities are specified in Appendix-2. The limitations upon the powers of subordinate authorities, the conditions under which such powers should be exercised and the general procedure prescribed with regard to such contracts, such as calling for an acceptance of tenders etc., has been laid down in part-II and III of these rules.

### Rule 19: General Principles:

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

## **V. Misappropriation, Fraud and Losses:**

### **Rule 20: Report of Losses:**

1. With the exception noted below, any loss of public money, departmental revenue or receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent draw/payment or otherwise, which is discovered in a treasury or other office or department shall be immediately reported by the officer concerned to the next higher authority as well as to the Accountant General, even such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and
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complete report shall be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

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

**Exception:**

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

(vii) In case where purchases were made ultimately from the firms which gave the lowest quotation on the first occasion specific mention may be made of this fact.

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

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

**Rule 21:** Accidents:

1. All losses of immovable property such as buildings, roads, breach of canals or other works caused by fire, flood, cyclone, earthquake or any other natural cause exceeding value of ₹ 15,000/- shall be reported at once by the departmental officer to the Head of the Department and by the later to the Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report shall be sent by the departmental officer concerned to the Head of the Department, a copy of the report or an abstract there of being simultaneously forwarded to the Accountant General.
2. Losses not exceeding ₹ 15,000/- in value shall continue to be reported to the Head of the Department, they need not be reported to the Government or the Accountant General.

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

**Rule 22:** Responsibility for Losses, etc.:

1. Every Government Servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in Appendix-3.
  2. Every Government servant should realise that the correct maintenance of accounts is an important part of his duties as his executive work. A knowledge of the accounts and
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financial rules relevant to his duties is necessary for every Government servant through whose hands Government money passes and he is expected to be sufficiently familiar with financial and account rules.

**Rule 23: Write off of Losses, etc.:**

1. Subject to the limits and conditions which may be laid down by Government a competent authority may sanction, the writing off finally of the irrecoverable value of stores or public money lost by fraud, negligence by individuals or other causes, provided that:
  - (i) The loss does not disclose a defect of system the amendment of which required the orders of higher authority; and
  - (ii) there has not been any serious negligence on the part of some individual Government servant or officer which may possibly call for disciplinary action requiring the orders of any higher authority.
2. The orders contained in the preceding para do not apply to loss of cash in treasuries, whether in the course of remittance or out of treasury balance. Individual cases of such losses shall be reported to the [Director, Inspection Department] and it's specific approval obtained before any item can be written off in the accounts of the Government.
3. In case where recoveries pertaining to other authorities are made in cash, for example, by deduction from pay or otherwise from the persons responsible for a loss, the entire amount recovered shall be remitted to the concerned authority.

**VI. Departmental Regulations:**

**Rule 24:**

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

**VII. Duties and Responsibilities of Accounts Officers, etc.:**

**Rule 25:**

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

**Delegations:**

**Rule 26:**

- Delegations of Financial powers to various authorities have been prescribed in part-III of these rules.
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## Chapter-III

### REVENUE AND RECEIPTS

#### I. General:

**Rule 27:** Duties and Regards Receipts and Accounts:

1. Subject to any special arrangements that may be authorised by competent authority with respect to any particular class of receipts, it is the duty of the Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realised, accounted for and duly credited in the Consolidated Fund and/or the Public Account of the State.
2. **Monthly Accounts and Returns:** The Controlling Officer shall arrange to obtain from their subordinate monthly accounts and returns in Form G.A. 13 claiming credit for amount paid into the treasury or otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant General to see that the amount reported as collected have been duly credited in the Consolidated Fund and/or Public Account. If in this process, wrong credits come to the notice of the Controlling Officer, he will at once inform the Accountant General with a view to the correction of the Accounts. If any credits are claimed but not found in the accounts, enquiries shall be made first from the responsible departmental officer concerned.

**Rule 28:** Extract of Accounts:

1. The Accountant General will send to the controlling officer an extract from his accounts showing the amounts brought to credit in each month.
2. **Compilation of Returns:** The departmental accounts of revenue should not be compiled from the returns prepared by the treasury, but the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the Controlling Officer.
3. **Correct Classification of Challans:** In order to minimize the differenced between the treasury figures and the departmental figures, it is essential that the challan with which money is remitted to the treasury should bear full and correct accounts classification.
4. **Correction of Errors:** Statement of errors in classification of revenue/receipts detected by the departmental officers which require corrections in the accounts shall be forwarded to the Accountant General through the Treasury Officer concerned in From G.A. 15.
5. Where such errors in classification are detected in respect of account Head '8005' and '8011' the Director State Insurance and Provident Fund Department shall prepare a single consolidated requisition for correction in the accounts in the prescribed form for the whole financial year and forward it directly to the Accountant General in the month of March every year for carrying out transfer entry in accounts.

**Rule 29:** Departmental Regulations:

- Detailed rules and procedure regarding assessment, collection, remission, etc., and granting of receipts of receipts for revenue realised shall be laid down in the departmental regulations of the revenue collecting department.

**Note:** In departments, in which Government servants are required to receive moneys on behalf of Government and issue receipts thereof or any other special form approved by the Financial Department, the departmental regulations shall prescribe the procedural rules for the maintenance of a proper account of the receipt and issue of the receipt books, the number of receipts books to be issued at a time to each Government Servant and check with his accounts of the accounts of the used books when returned.

**Rule 30:**

- No amount due to Government shall be left outstanding without sufficient reason. Where such amount appear to be irrecoverable, the orders of competent authority shall be obtained for their adjustment.

**Rule 31:**

- Unless specially authorised by any rule or order made by competent authority, sums will not be credited as revenue by debit to a suspense head. The credit must follow and not precede actual realisation.

**Rule 32:**

- Heads of Departments responsible for the collection of revenue shall keep the Finance Department fully informed of the progress of collection of revenue under their control in form G.A. 55 & 14 and of all important variations in such collections as compared with the budget Estimates.

**II. Rent of Government Building, Lands, Fines, etc.:**

**Rule 33:** Rent of Building and Lands:

- When the maintenance of any rentable building is entrusted to a Civil Department, other than the Public Works Department, the Head of the Department concerned shall be responsible for the due recovery of the rent thereof.

**Rule 34:** Assessment and Recovery of Rent:

1. The procedure for the assessment and recovery of rent of any rentable building will be regulated generally by the rules applicable to the residences under the direct charge of the Public Works Department.
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