

TABLE OF CONTENTS

of

Punjab Financial Rules Volume-I

Chapter	Subject	Rules
Chapter - I	Definitions	1.1
Chapter - II	General Principles and Rules—	
	I. Handling of Cash and recording of transactions connected therewith—	2.1
	(i) General	2.2
	(ii) Maintenance of accounts - Cash Book	
	II. Permanent Advances and Imprest Accounts	
	III. Payments—	2.10
	(a) General Principles and Restrictions relating to expenditure	2.11
	(b) Drawal of money from the treasury—	2.12
	(i) Bills	
	(ii) Cheques	
	(c) Vouchers for Departmental payments	2.20
	(d) Claims to arrears or increase of pay or allowances	2.25
	(e) Checking of charge and Audit objections	2.29
	(f) Responsibility for overcharges	2.31
	IV. Control over accounts	2.32
	V. Defalcations and losses and Remissions of and Abandonment of claims to revenue—	
	(i) Responsibility for losses sustained through fraud or negligence of individuals	2.33
	(ii) Report to the Accountant General and departmental superior authority	2.34
	VI. Inter-Government and Inter-Departmental transactions—	
	(i) Inter-Government transactions	2.36
	(ii) Adjustment with Foreign Government outside bodies	2.37
	(iii) Inter-Departmental adjustments	2.38
	VII. Miscellaneous Rules and Orders—	
	(i) Erasures, overwritings and corrections	2.39
	(ii) Issue of duplicates or copies of a documents	2.40
	(iii) Signing of sanctions, etc.	2.41

	(iv) Prohibition regarding sending of communications at public expense	2.42
	(v) Call of vouchers from Audit Office	2.43
	(vi) General Rules and principles relating to contracts	2.44
	(vii) Grants, concessions, leases, etc.	2.45
	(viii) Recovery of money due to Government from the amount standing to the credit in the Provident Fund Account of a Government employee	2.46
	(ix) Claims against the Railway for goods lost in transit	2.47
	(x) Destruction of Accounts Records	2.48
	(xi) System of numeration	2.50
Chapter - III	Special Rules for the Treasuries—	
	I. Introductory	3.1
	II. Treasurer's Department —	
	(i) Treasurer	3.2
	(ii) Treasure	3.4
	(iii) Monetary limits for stamps, cash, opium, etc., held in Treasurer's custody	3.5
	(iv) Deposit in the treasury of cash chests and valuables of other Departments	3.6
	(v) Treasury padlocks and keys	3.11
	(vi) Treasurer's Record	3.12
	III. Accountant's Department —	
	(i) Introductory	3.14
	(ii) Classification of Transactions in Treasury Accounts	3.15
	(iii) Accountant's Books	3.16
	(iv) Incorporation of Sub-treasury accounts	3.18
	(v) Closing of accounts for the day	3.19
	(vi) Closing of accounts for the month	3.20
	(vii) Returns to the Accountant General	3.22
	(viii) Erasures, overwritings and corrections	3.25
	(ix) Special Rules relating to particular departments or particular kinds of payments—	
	(a) Letters of credit	3.26
	(b) Public Works Departments Receipts—	3.27
	Payments by cheques	3.29
	Pass Books	3.20
	Monthly Settlement	3.31
	(c) Forest Department	3.32

	(d) Pensions—	
	Pension payment orders	3.34
	Verification of continued existence of pensioners	3.35
	(e) Money orders -	
	Remittance by money orders	3.37
	Money orders in favour of District and other officers.	3.38
	IV. Miscellaneous Rules and Orders—	
	(i) Instructions for the treasury staff	3.39
	(ii) Notices regarding closing of Treasuries, etc.	3.40
	(iii) Admittance into the Treasury	3.42
	(iv) Correspondence with the Accountant General's office	3.44
	(v) Forms—	
	(a) Accounts and other Treasury Forms	3.45
	(b) Cheques and Receipts books	3.46
	(vi) Books —	
	(a) Cypher Code of the Reserve Bank of India	3.47
	(b) Confidential Pamphlets, etc.	3.48
	(c) Corrections to Financial and other rules	3.49
	(vii) Supply and distribution of stamps and match banderols	3.50
	(viii) Destruction of Treasury Records	3.52
	V. Sub-Treasuries	3.53
	VI. Special Rules for the treasuries of which the business is conducted by the Bank:-	
	(i) General	3.54
	(ii) Accounts	3.57
	(iii) Daily Returns	3.59
	(iv) Treasure	3.61
	(v) Additional Rules for District Officers - Registers of orders for payments	3.62
	Daily posting of Accounts	3.63
	(vi) Advices, Certificates, Returns etc.	3.64
	(vii) Miscellaneous	
	Opening of the Bank on days on which the Treasury may be closed for Public Business	3.65
	Rules for the receipt, custody and delivery by Government treasuries of sealed packets containing duplicate keys of strong rooms and chests of treasuries under the control of the Bank	3.66
	Procedure for the conduct of business in the event of the agent of a branch of the Bank dying or being temporarily incapacitated.	3.67

	VII. Arrangements for the conduct of Government business at the Treasury Pay Offices of the State Bank of India and the procedure to be followed by the Treasury Officers concerned therewith.	3.68
Chapter - IV	Revenue Receipts and their Check—	
	I. General	4.1
	II. Special Rules for particular classes of receipts—	
	(i) Land Revenue - Fee for collection of Revenue	4.2
	(ii) Fines	4.3
	(iii) Miscellaneous demands	4.5
	III. Remission of and abandonment of claims to Revenue	4.6
	IV. Audit of Receipts	4.7
Chapter - V	Pay, Allowances and Pension - General Rules—	
	I. Due Date	5.1
	II. Death of payee	5.3
	III. Bond of Indemnity for drawing leave salary, pensions, etc.	5.5
	IV. Last Pay Certificates	5.6
	V. Fund and other Deductions	5.7
	VI. Transfers of Pensions	5.8
	VII. Attachment of pay, allowances and pensions for debt—	
	(i) Pay and allowances	5.9
	(ii) Pensions	5.10
	VIII. Procedure for issue of pay etc., to members of the Auxiliary Force Units on calling out or embodiment	5.11
	IX. Communication to Audit of the order affecting pay, etc.	5.12
	X. Transfer of charge	5.13
	Chapter - VI	Pay, Allowances etc., of Gazetted Government Employees —
I. Pay and allowances		6.1
II. Transfer of Charge		6.3
III. Engagement of Passages		6.4
Chapter - VII	Pay, Allowances, etc. of Establishments—	
	I. Date of Birth	7.1
	II. Alteration of Establishment	7.5
	III. Monthly Pay Bill—	
	(i) Preparation of bills	7.11
	(ii) Disbursement of moneys drawn on monthly bills	7.12
	IV. Record of Service—	
	(i) Service Books	7.17
(ii) Service Rolls	7.19	

Chapter - VIII	Contingencies –	
	I. Introductory	8.1
	II. Classification of changes	8.2
	III. General Rules	8.3
	IV. Special Rules relating to particular kinds of contingencies and other expenditure–	
	(i) Contract contingencies	8.6
	(ii) Countersigned contingencies	8.8
	(iii) Audited contingencies	8.13
	(iv) Grant-in-aid	8.14
	V. Record of contingent expenditure - Contingent Register	8.15
	VI. Purchase of Service Postage Stamps	8.18 (deleted)
	VII. Payments for articles ordered direct from the United Kingdom	8.19
	VIII. Inspecting officer's bills	8.20
	IX. Inter-departmental transfers	8.21
X. Expenditure for other Government Employees	8.23	
XI. Responsibility of drawing officers	8.24	
XII. Responsibility of Controlling Officers	8.26	
Chapter - IX	Miscellaneous Charges –	
	I. Refunds	9.1
	II. Compensation for land	9.4
Chapter - X	Loans and advances	
	I. General–	
	(i) Sanctions	10.1
	(ii) Estimates	10.2
	II. Loans to Local Bodies, Revenue advances, etc. –	
	(i) Issue of Loan Money	10.3
	(ii) Conditions of repayment	10.4
	(iii) Interest	10.5
	(iv) Defaults in payments	10.6
	(v) Plus and minus memorandum maintained at treasuries in connection with Revenue advances	10.8
	(vi) Revenue Department Returns	10.9
	(vii) Irrecoverable loans and advances	10.10
	(viii) Annual Review	10.12
(ix) Submission of utilization certificates	10.12 A	

III - Loans and advances to Government Employees—		
(i)	General	10.13
(ii)	House Building Advances -	
(a)	Advance for construction of a House	10.16
(b)	Advance for purchase of a house	10.17
(c)	Advance for repayment of a private loan taken for purchase of a house	10.18
(d)	Advance for repairs to a house	10.19
(e)	Advance in the event of Joint ownership of land/house	10.19-A
(f)	Instructions for dealing with applications for advances for construction, purchase or repair of house, etc.	10.20
(iii)	Advances for the purchase of conveyances —	
(a)	Advances for motor cars or motor boats	10.21
(b)	Advances for motor cycles	10.22
(c)	Advances for other conveyances	10.23
(iv)	Advances for purchase of typewriters	10.24
(v)	Advances to Government Employees on the eve of important festivals and trips to hill stations etc., for recreation purposes	10.24-A
(vi)	Other Advances—	
	Advances on transfer	10.25(a)
	Advance of Pay	10.25
	Advance of T.A.	10.25
	Advance to Gazetted Officers on their initial appointment or transfer to a new station or District pending procedural formalities involved in getting sanction from the appropriate authorities to the drawal of regular salaries and allowances	10.25(b)
	Advances on arrival in India on first appointment or on return from leave or deputation out of India	10.25(c)
	Advances for journey on tour	10.25(d)
	Advances for expense connected with remittance of treasure	10.25(e)
	Advances for Law Suits	10.25(f)
	Advances for passage overseas	10.25(g)
	Advances for purchase of tents	10.25(h)
	Advances for purchase of agricultural machinery	10.25(i)
	Indigent advances and free indigent grants in the Welfare of Scheduled Castes and Backward Classes Department	10.25(j)
	Advances to prisoners released under the Good Conduct Prisoner's Probationary Release Act, 1926, and to paroles released under the Punjab Borstal Act and Prisoners released under Section 401, Criminal Procedure Code	10.25(k)
	Advances for the purchase of books	10.25(l)

	Leave Salary advance Government employees proceeding on leave	10.25(m)
	(vii) Conditions of Repayment	10.26
	(viii) Irrecoverable advances	10.27
Chapter - XI	Remittance through Telegraphic Transfers, Bank drafts and Government Drafts	
	I. Introductory	11.1
	II. Special Rules relating to Telegraphic Transfers and Bank drafts	11.8
	III. Special Rules relating to Government drafts	11.10
	IV. Issue of duplicates of drafts	11.15
	V. Cancellation of drafts	11.18
	VI. Exchange of drafts	11.19
	VII. Unpaid drafts	11.20
	VIII. Lapse of drafts	11.21
	IX. Government drafts to Policemen	11.22
	X. Procedure at treasuries	11.24
Chapter - XII	Deposits—	
	I. Classification and Limitations	12.1
	II. Revenue Deposits	
	A. Explanatory	12.5
	B. Treasury Accounts and procedure—	
	(a) Receipts—	12.6
	(i) General	12.8
	(ii) Lapsed Deposits	12.10
	(b) Accounts Returns to be submitted to the Accountant General	12.11
	III. Civil Court Deposits and Sheriffs Petty Accounts—	12.12
	B. Maintenance of Accounts —	
	(i) Civil Courts other than Small Cause Courts	12.13
	(ii) Small Cause Courts	12.14
	(iii) Sheriff's Petty Accounts	12.15
	IV. Personal Deposits	
	A. Explanatory	12.16
	B. Maintenance of Accounts —	
	(i) Accounts and Returns	12.18
	(ii) Pass Books	12.19
	C. Cash orders and Tehsildari letters of credit—	
	(i) Issue of cash orders, etc.	12.21

	(ii) Adjustment of cash orders, etc.	12.22
	(iii) Adjustment of lapsed cash orders, etc.	12.23
	V. Deposits of fees	12.24
	VI. Deposits on account of Police Funds	12.25
	VII. Deposits of unclaimed Provident Fund	12.26
	VIII. Deposits at Sub-Treasuries	12.27
Chapter - XIII	Local Funds—	
	I. Explanation	13.1
	II. Custody of Funds	13.2
	III. Powers for incurring and sanction expenditure	13.3
	IV. Maintenance of Accounts at treasuries—	
	(a) Record of transactions	13.4
	(b) Plus and minus memorandum	13.5
	(c) Verification of balances	13.6
	(d) Pass Books	13.7
	V. Attachment orders issued by Civil Courts	13.8
	VI. Adjustment of contributions payable to or by local bodies	13.10
	VII. Miscellaneous	13.11
Chapter - XIV	Service and other Funds	
	I. General Rules	14.1
	II. Provident Funds	14.6
Chapter - XV	Stores—	
	I. General Rules—	
	(i) Introductory	15.1
	(ii) Purchase and acquisition of Stores	15.2
	(iii) Sale and disposal of stores and write-off of losses of stores	15.3
	(iv) Receipt of Stores	15.5
	(v) Issue of Stores	15.5
	(vi) Transfer of charge of Stores	15.6
	II. Custody and accounts of stores—	
	(i) General	15.7
	(ii) Dead Stock	15.10
	(iii) Other Stores	15.11
	III. Audit of Accounts of Stores and Stock	15.21
Chapter - XVI	Works—	
	I. Introductory	16.1
	II. Works executed by Civil Officers—	

	(a) Classification	16.3
	(b) Procedure for the execution of works and the incurring of expenditure	16.4
	III. Public Buildings and Lands	16.7
Chapter - XVII	Budget –	
	I. Introductory	17.1
	II. Appropriation of Funds necessary to make sanctions to expenditure effective	17.2
	III. Communication of Budget Allotments	17.7
	IV. Indication of source of appropriation in the sanction to expenditure.	17.8
	V. Application for sanction to expenditure	17.12
	VI. Incurring of expenditure in anticipation of Funds	17.13
	VII. Expenditure not provided for	17.14
	VIII. Incurring of expenditure in excess of the provision in the estimates	17.15
	IX. Inevitable payments and the general rules for payments against sanctioned grants	17.16
	X. Provision for expenditure in respect of a work undertaken by one department on behalf of another	17.20
Chapter - XVIII	Powers of sanction–	
	I. Powers of various authorities in the matter of financial Sanctions–	
	(i) Powers of administrative departments	18.1
	(ii) Powers of subordinate authorities	18.2
	II. Powers in regard to certain special matters–	
	(i) Write-off of losses	18.4
	(ii) Remission of disallowances	18.5
	III. Communication of sanctions	18.6
	IV. Signing of sanctions	18.11
	V. Date of effect of sanctions	18.12
	VI. Retrospective sanctions	18.13(A)
	VII. Lapse of sanctions and Administrative Approval	18.14
Chapter - XIX	Consent and Delegation Orders	19.1-19.17
