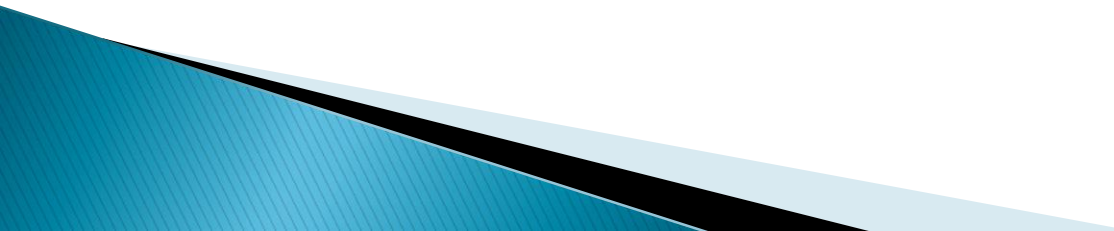


MISCELLANEOUS RULES


- **Art 51** – All matters related to stores purchase or works shall be contract bound
- ✓ Terms of contract to be specific
- ✓ Legal and financial advice to be obtained wherever required
- ✓ Always protect the interests of the government
- ✓ All terms of the contract to be complied with

❑ **Art-52-Arrear Claims-**

- ✓ All claims not claimed within one year is an arrear claim
- ✓ An arrear claim has to be pre audited by AG
- ✓ Amount not exceeding Rs 500 p.m can be claimed without pre audit by AG
- ✓ TA claims after 3m from the last date of journey should not be countersigned
- ✓ Adhoc sanction of an arrear claim can be made by HOD(GO Ms No.161 F&P dt27-4-91)

- Arrears more than 6 years to be prepared in 2 spells i.e more than 6yrs and upto 6yrs
 - Amounts less than 6 yrs to be sanctioned by HoD and sent to AG for pre audit
 - Bill for amount less than 6 yrs to be sent for pre audit
 - When increment is due, the date of actual accrual of increment is considered for treating whether its an arrear or not
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- ✓ When an increment is delayed due to declaration of Probation, the date of declaration of probation is the reckoning date for treating it as an arrear
- ✓ In r/o Pay fixation arrears, one year from the date of proceedings sanctioning the PF statement is the reckoning date
- **Art 55** – Sanction of the govt is required wherever there is limitation of time is applicable
- ✓ Limitation of time period for arrear claim is 3 months for Salary, Leave salary, Pensions, TA

- Art 57**– Ag is responsible for auditing of all expenditures
- ✓ DDO is responsible for recovering all excess payments
 - **Art 58**– Recoveries shall not exceed 1 / 3rd of pay
 - **Art 59**– All audit objections made by AG should be answered promptly
 - **Art 72**– Due date for payment of salaries
 - **Art 75**– DDO should sign increment certificate in form 49 and certify that the probation is completed successfully
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- ❑ **Art 80(A)** – Pay due to a deceased govt servant–
 - ✓ From the date of death
 - ✓ When amount is less than Rs 5000, no certification is required
 - ✓ When the amount is more than Rs 5000, an indemnity bond to be obtained from the legal heirs and two sureties
- ❑ **Art 81** – Payments in r/o those GS whose whereabouts are not known–
- ❑ **Art 84** – Advances for Tours–
 - ✓ For all permanent GS
 - ✓ In r/o Temporary employees, surety bond to be obtained

- ✓ Amount be limited to actual amount
- ✓ It has to be settled immediately after return from the tour
- ✓ No 2nd advance be given when the 1st advance is pending
- ✓ HoO/DDO is competent to sanction the advance
- **Art 86(a)**– Deduction of Income Tax–
 - ✓ DDO is authorised to make IT ded at source
- **Art 87(a)**– Attachment by Civil Courts–DDO to recover all court attachments
- ✓ Deductions formula is $X - Y - 100/3$

- ✓ X is gross, Y is exempted allowances which include HRA,CCA etc
- ❑ **Art 91** – Definition of Contingent charges
- ❑ **Art 93** – Sanction of contingent charges by the HoO/HoD/Govt
- ✓ As per Appendix 7
- ✓ As per delegation powers contained in G.O Ms no. 148 dt 2000
- ❑ **Art 94** – Permanent advance – To meet unforeseen expenditure
- ❑ **Art 106** – PA has to be recouped once a fortnight

- ❑ **Art-113**–Some departments are permitted to draw amounts in Abstract contingent bills
 - ❑ **Art 114**–All payments meant for private parties should be endorsed in their names
 - ❑ **Art 120-A**–To clean the offices, only part time arrangements to be made to clean the office
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