

Part-IV PUBLIC DEBT PROVIDENT, ETC. FUNDS, DEPOSITS, ETC.

SECTION I—PUBLIC DEBT

167. Market loans.—

The procedures to be followed by treasury officers and Public Debt offices of the Reserve Bank in making payment in respect of the principal of market loans add interest thereon when they fall due shall be governed by the provisions contained in the Government Securities Manual and Supplementary instructions, if any, issued by the Government in this behalf. Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act 1881 (26 of 1881) will be made in accordance with the provisions of that Act and any generally recognised practice established among bankers by custom.

168. Treasury Bills.—

The procedure to be observed by the Reserve Bank in connection with the sale and discharge of Treasury Bills will be governed by such instructions as may be issued by the Government to the Reserve Bank. Treasury bills can only be paid on maturity at the office of the bank from which they were issued. After payment, the discharge bills shall be treated in the same way as other paid vouchers.

169. National Savings Certificates.—

Subject to the general provisions of these rules relating to receipts and payments on Government account, the procedure to be followed by Post Offices in respect of the custody, issue and discharge of National Savings Certificates may be laid down by the Posts and Telegraphs departmental regulations.

NOTE.—The conditions under which certificates of different denominations are issued and discharged, the maximum, limits of investment, the interest which accrues on them, and other matters connected there-with are regulated by special instructions issued by the Central Government.

170. Post Office Savings Bank Deposits, Cumulative Time Deposits, Recurring Deposits and Time Deposits.—

Without prejudice to the generality of provisions made in these rules and particularly those in Section III of this Part with regard to money received for deposit in the custody of the Government, the procedure to be observed by Post Offices in handling transactions relating to Post Office Savings Bank and other Deposit Accounts may be laid down by departmental regulations.

SECTION II.—PROVIDENT AND OTHER FUNDS

171. Responsibility for recovery of subscriptions:—

Subscriptions to a Provident Fund of the Government are recovered ordinarily by deduction from pay bills of the Government servants concerned, and the responsibility for making necessary deductions regularly and correctly devolves upon the drawers of the bills.

172. Recovery of premia towards Post Office Insurance fund.—

Premia or subscriptions to the Post Office Insurance Fund may be realised either—

- (i) by deduction from pay bills of the subscribers, attaching thereto a schedule in [Form GAR 40](#);
- or

(ii) by payment in cash at Post Offices only, in accordance with the rules of the fund.

NOTE 1.—In all cases where a premium is recovered for the first time or before a Policy No. is allotted, the words 'New Policy' should be written in the remarks column if the policy number has been allotted or the authority letter from the Director (PLI) | Postmaster General enabling the subscriber to join the fund shall be quoted in the said schedule.

NOTE 2.—(i) When a subscriber to the Post Office Insurance Fund has come on transfer from another office or is transferred to another office or dies, or quits service or ceases to be a subscriber owing to policy finding exit due to death or maturity the name of the office from which 'Transferred from, ' or 'death' or 'quitted service w.e.f.' or 'exit by death | maturity' should be written in the schedule and shall also be notified to the Accounts Officer concerned as well as to Director (PLI), Calcutta.

(ii) If the leave salary of a subscriber has not been drawn or the official is on leave without pay, the name of the official should be included in the schedule without showing any recovery, but suitable remarks may be given in remarks column as the case may be.

(iii) In case of double recoveries or late recoveries, the reasons for late drawal of pay together with an indication of the month of pay from which premium has been recovered should be recorded in the remarks columns of the schedule. Similarly reasons for short or excess recoveries are also to be recorded in the schedule.

(iv) No lump sum credit without the supporting schedule or details of recovery should be sent.

173. Recovery of subscription to General Contributory Provident Fund, etc.—

In cases in which subscription or repayment of advances are paid by deduction from pay bills, the requisite particulars shall be entered by the Head of Office in a separate schedule in the [Form GAR 41](#) to be attached to the pay bill. If the subscription is paid in cash, the number of the account and all other, particulars) must "be furnished. In cases of officers appointed, on contract basis where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted.

NOTE.—The schedules in respect of the recoveries effected from Group D Government servants, whose General Provident Fund Accounts are maintained by Heads of Offices, shall be signed by the drawing officers when signing the pay bills after comparing the total in the schedules with the total deductions shown in the pay bills. The schedules in such cases will not be attached to the pay bills, instead a certificate will be attached to the pay bills indicating the total amount deducted as subscriptions and refund of withdrawals.

174. Entry relating to subscriptions in the last pay certificate on transfer etc.—

When a subscriber to any Fund whose subscriptions are realised by deduction from pay bill is transferred from one office to another, the fact that he is subscribing to the fund shall be certified on the last pay certificate (in form G.A.R. 2) by noting thereon the amount of his monthly subscription and the number of the Fund account and Life Insurance policy, if any, financed therefrom as well as of Post Office Insurance Fund Policy.

175. Advances and withdrawals from Provident Fund.—

(1) Advances and withdrawals from a Provident Fund may be drawn on [Form GAR 42](#), the bill being supported by a copy of the sanction accorded by the competent authority. Where the amount of the advance or withdrawal exceeds Rs.250, the payment may be made, even to a non-gazetted subscriber, by an 'Account Payee' cheque drawn in his favour if so desired by the subscriber.

(2) Bills for withdrawals from a Fund, when permissible under the rules of the Funds, to meet payments towards policies of life insurance may be prepared in the same manner as for advances mentioned in sub-rule (1), the particulars regarding the policy' or policies on which premium of subscription is to be paid being noted on the bills.

NOTE.—Withdrawals from Provident Fund by officers and staff serving abroad for payment of Insurance premium in India may be remitted by bank drafts.

(3) All bills for payment of advances, or final withdrawals from Provident Fund are to be submitted to the Accounts Officer for payment. However, cheque drawing DDOs may make payments relating to Provident Funds under their own cheque drawing powers to the extent permitted under the relevant departmental regulations, after attaching a certificate to the bill that the advance or withdrawal is covered by the balance at the credit of the subscriber concerned.

176. Final Payment of total Accumulations in the Fund etc.—

(1) When a Government employee (other than one belonging to Group 'D'), who subscribes to a Provident Fund, is about to retire or superannuate and, under the rules of the fund, money lying at his credit in the fund becomes payable to him, he shall submit an application in the prescribed form (GPF-10B upto Part I of Appendix 'E' prescribed under the General Provident Fund (Central Services) Rules, 1960 or corresponding form under other Fund Rules), one year in advance of the event, to the Accounts Officer by whom his fund account is maintained, through his Head of Office-cum-drawing and disbursing officer. The Accounts Officer, after satisfying himself that the claim is tenable, will endeavour to have the relevant account posted and brought up-to-date and settle all outstanding points, such as missing credits, in consultation with the drawing and disbursing Officer on a priority basis. He shall issue a "preclosing statement of account" not later than 10 weeks in advance of the said event, based on ledger card and other records maintained by him, specifying therein the month upto which the deductions and payments effected and interest element are included, to the drawing and disbursing Officer, under intimation to the said applicant-subscriber. Discrepant items, if any, which are under investigation shall also be indicated therein. The drawing & disbursing Officer shall prefer, irrespective of whether he has received the said "preclosing statement of account" from the Accounts Officer or not, a bill in [Form GAR 42](#) so as to reach the Accounts Officer one month in advance of the event and append thereto a calculation sheet, indicating the manner in which the amount of final payment claimed has been arrived at, starting with the amount shown in the "preclosing statement of account" if already received from the Accounts Officer or that mentioned in para 4 of Part I of application form No. GPF-10B *ibid* in cases where such a "preclosing statement of account" has not been received from the Accounts Officer by then. The Accounts Officer will conduct necessary pre-check of the bill with reference to his accounts records and arrange for the payment of the correct sum due, through the drawing and disbursing Officer. The latter should obtain proper acquittance against the payment. In the type of cases where claims, arise for final payment of balance, requiring applications in Form GPF-10B (Part II) or in form GPF 10C *ibid*, the Head of office-cum-drawing and disbursing officer, shall forward the application alongwith a bill in [Form GAR 42](#) to the Accounts Officer for the amount arrived at with reference to the latest annual statement of the account issued to the subscriber and other details available in his records. The Accounts Officer shall satisfy himself that the claim is tenable and determine the amount payable to the claimant with reference to his accounts records and arrange for payment of the correct amount due, through the drawing & disbursing" Officer, with the greatest expedition. The drawing & disbursing Officer shall also obtain proper acquittance against payments in such cases.

NOTE.—In the case of Group 'D' Government servants whose General Provident Fund accounts are maintained by Heads of Offices, the bills for final payment do not have to be submitted to the Accounts Office for precheck payment but the verification and arrangement for payment of the claims shall be made by the Head of Office concerned.

(2) Except as hereinafter provided, final payment on account of any Provident Fund, when authorised, shall be made against the personal receipt of the subscriber, or when he is absent from India, on that of his duly authorised agent. Payments may, however, be made to an authorised banker, if so desired by the subscriber in the manner laid down in sub-rule 2 of rule 85 read with rule 86. In the event of the death of the subscriber before payment has been made, payment may be made in consultation with the Accounts Office against proper acquittance to such person or persons as would be entitled to receive payment under the rules of the fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

177. Payment arising under the Provident Fund Deposit Linked Insurance Scheme, 1977.—

The payment of additional amount payable under the Provident Fund Deposit Linked Insurance Scheme on the death of a subscriber shall be authorised by the authority competent to make final payment of provident fund balance at the credit of the deceased employee to the persons entitled to receive that employee's Provident Fund dues. The provisions of sub-rule (2) of rule 176 shall *mutatis mutandis* apply to payments

under the Provident Fund Deposit linked Insurance Scheme.

178. Post Office Insurance Fund payments.—

Payments in respect of the Post Office Insurance Fund shall be made strictly in accordance with the procedure prescribed in the rules of the fund.

179. Payments under Central Government Employees' Insurance Scheme, 1977.—

Amounts payable under the Central Government Employees Insurance Scheme 1977, as amended from time to time, shall be authorised by the Head of the office to the Government servant or the deceased employee's nominee entitled to receive the employee's dues, as the case may be after submitting the claim in Form GAR 42 (with such modification as may be considered necessary) to the Accounts Officer.

NOTE.—In the absence of valid nomination, the insurance amount payable under the scheme shall be disbursed in equal shares among all the legal heirs of the deceased Government servant without insisting on the production of the usual legal authority provided the Head of the Office is otherwise satisfied about the rights and titles of the claimants.

180. Central Government Employees' Group Insurance Scheme, 1980 and the Scheme as extended to All-India Services as per All-India Services (Group Insurance) Rules 1981.—

Monthly subscriptions recoverable from members of the Scheme shall be deducted every month from pay bills. For the purpose of drawal of funds for making disbursements to members or nominees of deceased members arising under the said Scheme or Rules, procedure prescribed by Government shall be followed and bills preferred in Form No. [GAR 44](#) or [45](#) as the case may be.

181. Funds not under Government management.—

In the case of such funds which are maintained in the Public Account portion of the accounts of the Government, withdrawals from the Public Account against sums credited by way of subscriptions or of interest that is allowed by the Government shall not be permitted except in accordance with the orders issued by the relevant Ministry, Department or Union territory in consultation with the Controller General of Accounts. Wherever such orders envisage that the withdrawals should be by specified authorities connected with the fund concerned, by means of cheques on the bank nominated for the purpose (and in which the relevant receipts are credited), the Pay and Accounts Officer of the Ministry, Department or Union territory concerned may, if need be, be entrusted with the work of issuing letters of credit and for the work incidental thereto.

SECTION III.—DEPOSITS

182. Broad categories of deposits.—

Moneys received for deposit in the Government Account are to be classified under suitable heads of account appearing under two broad categories of 'Deposits bearing interest' and 'Deposits not bearing interest' under Sector K— 'Deposits and Advances' of the Public Account.

183. Application.—

Unless there be anything repugnant in the subject or context, the relevant provisions of this Part shall apply to deposit transactions of the Defence, Railway, Posts and Telegraphs, Public Works and other Central Departments whose initial accounts are kept in departmental offices except in so far as they may be varied or supplemented by authorised departmental regulations.

NOTE.—This rule does not apply to Post Office Savings Bank and allied deposits covered by rule 170.

184. Limitations.—

(1) No moneys shall be received for deposit in the Government Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

(2) Subject as aforesaid and save as expressly otherwise provided by these rules, no money is to be credited as a deposit except under the formal order of a Court or other competent authority.

(3) The treatment of the following items as deposits is prohibited:—

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or any other reasons.

(ii) No fines should be placed in deposit on the ground that appeal is pending, they should be credited at once to the Government and refunded if necessary, on order of the Appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) As provided in sub-rule (3) of rule 139, no refunds can be drawn to be lodged in deposit pending demand by the payee.

(iv) No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money.'

(v) Government Promissory Notes or other security deposits (not being cash) received must, on no account, be credited as deposits.

(4) The net sale proceeds of unclaimed impounded cattle may be kept in deposit for three months and if no claim be made within that time, are to be credited to the proper account.

(5) The sale proceeds of unclaimed property are not to be placed in deposit at all; under Police Act 1861 (5 of 1861), the property itself is to be kept for six months, but money realised by sale is at once at the disposal of the Government, and should be taken to credit of the appropriate receipt head. Exception must, however, be made in the case of property left by persons dying intestate and without heirs which Civil Courts will secure and hold for certain periods in accordance with the local law.

NOTE 1.—If unclaimed property be perishable and be sold because it cannot be kept or it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months, in deposit, but the circumstances should be clearly stated in the challan.

NOTE 2.—Money belonging to prisoners in jail should not be held for long terms by the Jain Department, but should be paid into Government account at convenient intervals.

NOTE 3.—The Police Department should have no deposits except security and earnest money deposits which should be paid into Government Account under the major head '843 Civil Deposits'. Unclaimed property found by or delivered to a police officer, should, be made over to the Magistrate. Proceeds of sale of old stores or other Government property should be credited to Government Account.

185. Credit deposits into Government Account.—

(1) Deposits must be paid into the Government Account either through departmental officers and or through the accredited bank, along with the appropriate challan (G.A.R. 7 in the absence of any other specially prescribed form) as may be directed by the Ministry or Department concerned. The procedure relating to credit of receipts prescribed in Part II of these rules will be applicable.

(2) In respect of earnest money deposits made by intending tenderers of Civil and Defence Departments which are creditable as revenue deposits, the depositor must indicate the designation of the officer in whose accounts the deposit should enter.

186. Repayment of deposits.-

(1) Refunds of deposits can be made only on the receipt of the persons entitled to them. Application-cum-Bill in form [G.A.R. 43](#) shall be used for the purpose.

(2) (a) In cases where money on account of deposits were received and credited to Government Account by a departmental officer or at his instance, and detailed accounts are kept by him, the officer should draw the amount on his receipt (affixing his signature in the space provided for 'Claimants' signature' in the bill, after scoring out these words) from the Accounts Officer and make payment to the payee concerned. He may, where necessary, arrange payment from the permanent advance held by him, or wherever it is permissible in terms of sub-rule 2 of rule 6, from current deposit receipts and take action to get the permanent advance recouped or account of the current deposit receipts rendered in the usual manner prescribed therefor, as the case may be.

(b) The departmental officer will certify on the bill that the conditions subject to which repayment is to be made, have been fulfilled and that a note has been kept in his initial records to prevent a second claim.

(3) Bill for the purpose shall be duly supported by the challan with which the money was credited to Government Account and departmental receipt, if any, issued to the party. If, however, amount received from more than one person had been credited by the Departmental Officer to Government Account through a single challan (or had been remitted by means of a bank draft to the Pay and Accounts Office for credit to the Government Account), the bill should be supported by (i) a duly attested 'statement showing the names of the depositors to whom the repayment is to be made, the amount repaid, the number and date of the challan (bank draft) with which money was originally credited and the amount, if any, already repaid and (ii) the original departmental receipts, if any, issued to them. The Accounts Officer will, after verifying the availability of balance from the Deposit Register, make an entry in the repayment portion of the register and effect payment, subject to other usual checks.

NOTE 1.—No separate permanent advance may be given and held apart specially for the repayment of deposits; only the office permanent advance may be augmented sufficiently for the purpose.

NOTE 2.—The procedure outlined in the above rule shall apply *mutatis mutandis* in respect of diet money of witnesses deposited by assesses with the Income Tax Department.

187. Refund of earnest money deposits of Civil Departments and Defence Services.—

Except as provided in the previous rule, earnest money deposits of Civil Departments and Defence Services may be refunded under the authority of an order endorsed by the departmental officer (in whose favour the deposit was made) upon the original deposit receipt. Under no circumstances can part payment be made.

188. Transfer credit of earnest money into the Consolidated Fund in certain cases.—

If the departmental officer desires that an item of earnest-money deposit, instead of being refunded be carried to the credit of the Government in the Consolidated Fund, he must record the fact on the deposit receipt and in his initial records and request the Account Officer to effect necessary adjustment in accounts.

189. Lapsed deposits.—

(1) At the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than

three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions.

NOTE 1.—For the purpose of this rule, the age of a repayable item, or of a balance of it, may be reckoned as dating from the time when the item or the balance, as the case may be, was initially deposited. If, however, a repayable item deposited by a party in connection with a contract or supply order is on request, decided to be reckoned as deposit against a subsequent contract or supply order awarded to the same party, the age of the item will be calculated with reference to the date of the latter.

NOTE 2.—Such of the deposits (or balances of deposits) referred to in (b) of sub-rule (1) which pertain to contracts, supply, orders that are under litigation or arbitration shall not be deemed as "unclaimed deposits" for the purpose of crediting to Government under this rule. They should, nevertheless, be listed out distinctly along with relevant particulars so as to facilitate action for releasing the deposit, or for forfeiting it, depending on the judgement or award, at the conclusion of the litigation or arbitration. Relevant claim will require precheck by the Accounts Officer before repayment.

(2) However, in the case of certain departments such as Central Public Works Department and Salt Department, which maintain detailed account of deposits themselves, the age for the purpose shall be reckoned with reference to the provisions in the concerned authorised departmental regulations.

(3) The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the preceding sub-rules.

190. Procedure for repayment of lapsed deposits.—

(1) Deposits, the detailed accounts of which are required to be kept by the departmental officer and which are credited to Government under provisions of rule 189 cannot be repaid without pre check by the Accounts Officer. On receipt of bill in [Form G.A.R. 46](#) (along with the original departmental receipts issued to the refundees) from the departmental officer concerned, the Accounts Officer will pass the bill after checking that the item is covered by the credit reported by the departmental officer as lapsed and carried to the credit of Government and that the claimant's identity and title to the money are certified by the departmental officer who signs the application for the refund. The amount of the bill may, wherever necessary, be paid to the departmental officer on affixing his signature in token of receipt in the space provided for "Claimants' signature" in the bill after scoring these words.

(2) Deposits, the detailed accounts of which are kept in the accounts office and which are credited to the Government under rule 189, may be refunded on receipt of an application-cum-bill in Form G.A.R. 46 (along with the original challan or departmental receipt as the case may be) from the departmental officer after verifying that the item was really received, is traceable in his records and was carried to the credit of the Government as lapsed and was not paid previously and that the claimant's identity and title to the money are certified by the officer countersigning the application for the refunds.

(3) The repayment of lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment. If the payment is made after the Register of Receipts has been destroyed, the responsibility for verifying the claimant's title to the refund shall devolve on the authority who signs the application-cum-bill in Form G.A.R. 46.

191. Personal deposit account.—

(1) Personal Deposit Account is a device intended to facilitate the administrator thereof to credit receipts into, and effect withdrawals directly from, the account subject to an overall check being exercised by the bank in which the account is authorised to be opened, to ensure (with the help of a personal ledger account to be maintained by the bank for the purpose) that no withdrawal will result in a minus balance therein. The administrators thereof shall be only Government officers acting in their official or any other capacity.

(2) A personal deposit account of a type other than (a), (b) and (e) of sub-rule (3), may be authorised to be opened only under the special order or permission of the Ministry or Department concerned in consultation

with the Controller General of Accounts. Such special order or permission may be issued or granted by the Ministry or Department concerned after satisfying itself that the initial accounts of the moneys to be held in a personal deposit account and disbursed, are arranged to be maintained properly and are subject to audit. The Principal Accounts Officer of the Ministry or Department concerned shall also be consulted for the purpose.

(3) Personal deposit accounts are generally authorised to be opened in the following types of cases:

(a) In favour of an administrator appointed for the purpose of administering moneys tendered by or on behalf of ward and attached estates and estates under Government management. It should also be ensured that proper arrangements are made for the maintenance and audit of connected initial accounts.

(b) In relation to Civil and Criminal Courts' deposits, in favour of the Chief Judicial authority concerned.

(c) Where, under certain regulatory activities of the Government, receipts are realised and credited to a Fund or Account under the provisions of an Act to be utilised -towards expenditure thereunder and no outgo from the Consolidated Fund is involved.

(d) Where a personal deposit account is required to be created by a law or rules having the force of law and certain liabilities devolve on the Government out of the Special enactments.

(e) Officers commanding units and others concerned in the administration of public funds or regimental funds in the Defence Departments can be authorised to open personal deposit accounts for such funds.

NOTE.—Without prejudice to clause (e) of sub-rule (3), regimental funds may, under authorised departmental regulations, be deposited outside the Government account with any branch of the State Bank of India or any other public sector bank.

(4) Every Personal deposit account so authorised to be opened will form part of the Government Account and be located in the Public Account portion thereof.

192. Balances in personal deposit accounts.—

(1) Balances in personal deposit accounts of the type referred to in clauses (a) and (e) of sub-rule (3) of rule 191 do not lapse to Government, even if outstanding for more than three complete account years. However, if such a personal deposit account is not operated upon for a considerable period and there is reason to believe that the need for the deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account has been opened.

(2) While the balance as a whole in a personal deposit account of the type referred to in clause (b) of sub-rule (3) of rule 191 will not lapse to Government, individual items of deposits included therein will be governed by the provisions of rule 189.

(3) Balance in the personal deposit account of the type referred to in clause (c) of sub-rule (3) of rule 191 will not lapse to Government until the provisions of the relevant Act are in force.

(4) Personal deposit accounts referred to in clause (d) of sub-rule (3) of rule 191 fall under the following two categories depending on the manner in which Government liability is to be discharged out of the relevant provisions made in the Demands for Grants (i.e. out of the Consolidated Fund of India), either (i) as a lump sum payment as would be specified in the Act (e.g. in connection with the take over of a company by Government and appointment of a Commissioner of payments, as Administrator of the Personal Deposit Account) or (ii) in suitable instalments sanctioned by the Ministries or Departments as and when necessary for bridging any deficit or shortfall that may arise or be anticipated in the account. Unless otherwise directed, no physical transfer of funds from the Consolidated Fund to the personal deposit accounts will be needed, but only an intimation need be issued by the Accounts Officer concerned to the concerned branch of the

accredited bank indicating the amounts of credit to be reckoned as receipt towards the account'. As and when intimations are sent to the bank, an account entry will be made by debiting the functional head under the Consolidated Fund by affording contra credit to the Personal Deposit Account to that extent. In the former category of cases, the balance in the account shall be allowed to be carried over to the subsequent years. But in the latter category of cases, at the end of each financial year, based on the account Statement received from each personal deposit account holder, the balance remaining at the credit of the account will be brought to 'nil' by affording minus debit to the functional head under the Consolidated Fund of India and the personal deposit account may be revived in the subsequent year again, if necessary, in the usual manner.

193. Receipts towards personal deposit accounts.—

Moneys tendered alongwith the appropriate challan for credit into a personal deposit account may be received at the specified branch of the accredited bank from the administrator of a deposit account. Details of individual items need not be indicated in or attached to the challan.

194. Withdrawal from personal deposit accounts.—

Unless in any case the Government direct otherwise, withdrawals can be allowed only on cheques signed by the responsible administrator of the personal deposit account concerned. The Administrator shall ensure while issuing every cheque that there is adequate credit balance in the account for the purpose. Withdrawals shall on no account be allowed by the bank to exceed the balance at the credit in the deposit account. The payment scroll rendered to the Accounts office by the bank shall be supported by the original paid cheques.

195. Deposits for works done for local authorities or individuals.—

(1) Payments made to the Government by District Boards, Municipalities and other Local Authorities for the cost of land taken up on their behalf under the Land Acquisition Act shall be credited to Government Account in accordance with the procedure laid down for the purpose.

(2) The number and date of the award statement as well as the date on which- the deposit was credited into Government Account shall be noted on all orders, bills and vouchers based on which payments are made out of the deposit account.

(3) Deposits for works to be done on behalf of Local authorities and other parties may be received and dealt with by the Public Works and other departments carrying out the works! in accordance with the authorised departmental regulations.

NOTE.—When under authorised departmental regulations, the Local authority or the party concerned is authorised to pay the deposit direct into the accredited bank, accompanying challan should state clearly the name of the department to which the amount is creditable, and the division and the work to which the deposit relates.

196. Deposit of fees.—

Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows:

(i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction;

(ii) In cases where the fees are divisible between the Government and the Government servant concerned—

(a) If the exact amount of the fees and the distribution of shares between the Government and Government servant are known before hand, the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into Government Account as far as possible by the body or person paying the fee

after ascertaining the procedure therefor from the departmental authority concerned;

(b) If the amount of the fees or the shares are known only approximately, beforehand, all the fees should in the first instance be similarly credited to Government Account, as far as possible, by the body or person paying the fees. The receipts should be credited to the appropriate deposit head, pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant by the Head of Office who will draw the amount on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees.

NOTE.—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in a department where such practice is in existence, or where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realised he is remunerated by a share out of these receipts. In the latter case, the fees realised are adjustable as departmental receipts, and the disbursements to the Government servant as departmental expenditure.

197. *Other deposit accounts.—*

Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Part may be paid into or drawn out of the Government Account in accordance with such general or special directions as may be given by the Government.

198. *Power to remove difficulties.—*

If any difficulty arises in giving effect to the provisions of these rules, the Government may, subject to such restrictions and conditions, if any, as it may think fit to impose, dispense with Or relax the provisions of any of these rules.

199. *Interpretation.—*

Where any doubt arises as to the interpretation of any of these rules, the matter shall be referred to the Ministry of Finance (Department of Expenditure—Controller General of Accounts) for its decision.