

**PRINCIPAL ACCOUNTS OFFICE
GOVT. OF NCT OF DELHI
A-B BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI**

No.F.3(02)/2016/T-1/Pr.AO/55-59

Date: 15/01/2016

CIRCULAR

It has been observed that despite the availability of instructions under the relevant rules, regulations, uniformity in finalization of bills/claims has not been maintained in Pay & Accounts Offices which result needless observations and referring back the claims/bills to DDOs/Heads of Offices. The basic reasons behind this may be that staff deployed in PAOs to deal with claims/bills are not well conversant/trained and equipped with a comprehensive checklist to take up various type of bills/claims.

In order to equip all staff of Pay & Accounts Offices/ GPF Cell with the knowledge of relevant rules, regulations related with the processing and finalizations of all sorts of bills and claims presented in Pay & Accounts Offices/GP Fund Cell from different departments of Govt. of NCT of Delhi, a Check List has been prepared which will serve as common guide/parameter and help in maintaining uniformity in finalization of bills/claims and thus avoid needless observations resulting in referring back the claims/bills to DDOs/Heads of Offices.

It is therefore, advised to use the enclosed checklist while checking the bills/claims presented in PAOs by different departments apart from observing other instructions issued from time to time. It is pertinent to mention here that this Check List is only an internal guide for the assistance of staff deployed in PAOs and GPF Cell and not an authoritative document to be quoted, unlike FRSR and other Rule Books.

D. Babu
15/1/16
(K.V. Babu)
DCA (Tech.)

To

1. DCA, GP Fund Cell, Old Secretariat, Delhi.
2. All Pay & Accounts Officers,
Govt. of NCT of Delhi,
Delhi/New Delhi

Copy with a copy of Check List to the following :

1. PS to the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi,
Delhi Secretariat, I.P. Estate, New Delhi.
2. The Spl. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi
Secretariat, I.P. Estate, New Delhi.
3. Sr. System Analyst, Principal Accounts Office, A-Block, Vikas Bhawan, I.P. Estate,
New Delhi.

D. Babu
15/1/16
DCA (Tech.)

17/1

CHECKLIST ON DISPOSAL OF BILLS/CLAIMS IN PAY & ACCOUNTS OFFICES

(1) PAY AND ALLOWANCES PAYMENT BILL

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Details of the permanent post with sanction number and in respect of temporary posts sanction number and date with validity period.
- (iii) In respect of the contractual appointment sanction of Competent Authority of the Government as per delegation for specific period
- (iv) ECS, GPF and NPS Text file as the case may be.
- (v) Variation statement with reasons and supporting documents such as income certificate, orders effecting increase/ decrease in pay including increment certificate, addition/ deletion of sanctioned strength etc.
- (vi) List of employees for ECS payment
- (vii) Copy of LPC, taken on strength order, ECS mandate form in respect of transfer cases.
- (viii) Pay fixation order, ECS mandate form, taken on strength order in respect of new recruits.
- (ix) Recovery Schedules of Income Tax, GPF, Licence fee, DGEHS, NPS, CGEGIS etc.
- (x) Certificate of non drawl of DA in respect of re employment cases
- (xi) Payment of subsistence allowance maximum up to 75%
- (xii) Charge omission certificate.

(2) PAY AND ALLOWANCES ARREAR PAYMENT BILL

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Copy of pay fixation order.
- (iii) Period of Arrear with due and drawn statement.
- (iv) Recovery Schedules of Income Tax, GPF, Licence fee, DGEHS, NPS, CGEGIS etc.

(3) **DA ARREARS PAYMENT BILLS**

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Endorsement on the Orders of the Central Government from the Finance Department, GNCT of Delhi
- (iii) Due and Drawn statement
- (iv) Recovery schedule of in respect of NPS subscribers

(4) **BONUS PAYMENT BILLS**

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Service period for the payment of bonus in following circumstances:
 - a) Employees who were in service as on 31st March of the relevant year and have rendered at least six months continuous service during that year.
 - b) Pro rata payment in case continuous service of eligible employees during the relevant year are from six months to a full year.
 - c) Those persons who superannuated or retired on invalidation on medical grounds or died before 31st March of the relevant year after completing at least six months regular service during the relevant year.
 - d) An employee under suspension at any time during the accounting year becomes eligible, if and when reinstated with benefit of emoluments for the period of suspension and in other cases such period shall be excluded as in the case of employees on leave without pay.
 - e) Employees on deputation / foreign service on 31st March of the relevant year will be paid Adhoc Bonus, by the borrowing organization.

(5) **TUTION FEE PAYMENT BILL**

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Provision of fund / Authorization of fund by Finance Department.

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- (ii) Expenditure sanction of the Competent Authority as per delegation.
 - (iii) Original bills / receipts

(6) LTC ADVANCE PAYMENT BILL

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation /Authorization of Finance Department in anticipation of budget allocation.
- (ii) Sanction of the competent authority for sanction of advance limited to 90%of the estimated amount.
- (iii) Copy of application in support of place of visit and rate as per authorised mode.
- (iv) Bank details of the employee for payment through electronic mode.

(7) LTC ADVANCE ADJUSTMENT PAYMENT CLAIM

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation
- (ii) Claim has been counter signed by the Controlling Authority in acceptance of rates of authorized mode of conveyance and for undertaking the journeys by shortest route.
- (iii) Claim has been submitted within 1 Month from the date of return journey.
- (iv) PNR Number / Original tickets for journey undertaken through authorized mode of conveyance and boarding pass in respect of air journey
- (v) The officers entitled for air journey are required to travel by air india and non entitled can travel by private airlines also.
- (vi) Air Tickets have been purchased directly from the airlines (Booking counters, website of airlines) or through Authorized Travel Agencies.
- (vii) Air Journey have been performed by the entitled officer holding the post in the Grade Pay of Rs. 5400 and above. In other cases by all Government Servant from Kolkata / Guwahati to any place in NER, Kolkata / Chennai / Bhubaneswar to Port Blair and Delhi /Amritsar to any place in J&K.
- (viii) Bank details of the employee for payment through electronic mode

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14/1

(8) LTC FINAL PAYMENT BILL

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation /Authorization of Finance Department in anticipation of budget allocation.
- (ii) Claim has been sanctioned by the Controlling Authority in acceptance of rates of authorized mode of conveyance and for undertaking the journeys by the shortest route.
- (iii) Claim has been submitted within 3 Months from the date of return journey.
- (iv) PNR Number / Original tickets in respect of journeys undertaken through authorized mode of conveyance and boarding pass in respect of air journey
- (v) The officers entitled for air journey are required to travel by Air India and non entitled can travel by private airlines also.
- (vi) Air Tickets have been purchased directly from the airlines (Booking counters, website of airlines) or through Authorized Travel Agencies.
- (vii) Air Journey has been performed by the entitled officer holding the post in the Grade Pay of Rs. 5400 and above. In other cases by all Government Servant from Kolkata / Guwahati to any place in NER; Kolkata / Chennai / Bhubaneswar to Port Blair and Delhi / Amritsar to any place in J&K.
- (viii) Bank details of the employee for payment through electronic mode

(9) TA ON TOUR PAYMENT BILLS

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Provision of fund / authorization of fund by Finance Department.
- (ii) Sanction of claim in the TA form by the Controlling Authority.
- (iii) Permission of the Competent Authority for extra jurisdictional journey wherever required.
- (iv) Tickets have been booked directly through Airline (Booking counters, website of airlines) or through authorized agents in respect of Air journeys.
- (v) Permission of the Competent Authority if journey is performed by Air through private airlines or also by non entitled government servant.



- 13/1
- (vi) Original Tickets / PNR number in respect of journeys undertaken through authorized mode of conveyance and boarding pass in respect of Air journeys, vouchers of boarding and lodging.
 - (vii) Rates have been admitted by the controlling authority are as per entitled class, authorized mode of conveyance and shortest route.
 - (viii) Claim is presented immediately on return to the Head Quarter and as far as practicable before 31st of March of the relevant year.
 - (ix) Bank details of the employee for payment through electronic mode

(10) TA ON TRANSFER/ RETIREMENT PAYMENT BILLS

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Provision of fund / authorization of fund by Finance Department.
- (ii) Sanction of claim by the Controlling Authority.
- (iii) Copy of transfer / retirement order.
- (iv) Original bills / vouchers in respect of transportation of personal effects and own vehicle as per entitlement.
- (v) Vouchers / Bills in respect of journeys on transfer to North East States / Andaman & Nicobar / Lakshadweep are not required in certain circumstances as per TA Rules
- (vi) Transfer grant, if admissible, may be sanctioned equal to one months' pay band pay plus grade pay plus NPA
- (vii) Original ticket / PNR number and boarding pass in respect of air journey.
- (viii) Booking of ticket directly through Airline (Booking counters, website of airlines) or through authorized agents in respect of Air journey
- (ix) Claim is preferred within one year from the date of retirement
- (x) Bank details of the employee for payment through electronic mode

(11) OTA PAYMENT BILLS

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Sanction of the HOD on claims upto 100 hours
- (iii) Sanction of Secretary if claim is upto 125 hours in respect of Drivers

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- 12/4
- (iv) Certificate regarding non sanctioning of other compensation for the period such as compensatory leave, honorarium, remuneration etc
 - (v) Bank details of the employee for payment through electronic mode

(12) MEDICAL BILLS

Non emergent cases

(A) Final medical payment bill

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Sanction of the Controlling Authority as per delegation.
- (iii) Claim by the employee in prescribed application form.
- (iv) Original Vouchers
- (v) Copy of Prescription slip.
- (vi) Copy of the Health card.
- (vii) Rates of treatment / tests are as per DGEHS/AIIMS whichever is applicable
- (viii) Discharge summary in case of IPD treatment.
- (ix) Treatment is taken in recognized hospital authorized for the specific treatment / tests.
- (x) Claim is submitted within six months from date of completion of treatment.
- (xi) Bank details of the employee for payment through electronic mode.

(B) Medical advance payment bill

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Sanction of HOD for advance of Rs. 10,000/- or the amount recommended by the physician, whichever is less, where the duration of treatment is three months or less for indoor treatment in hospital and for outpatient treatment for cancer etc.
- (iii) Sanction of HOD for 90% advance payment of the package deal or the amount demanded by the Hospital concerned wherever it exists

or the amount demanded by the hospital concerned in the other cases for major illness of Bypass Surgery, Kidney transplant etc.

- (iv) Proforma Invoice of the Hospital for estimated cost of test / treatment etc issued by the Authorised Signatory
- (v) Copy of the Health card
- (vi) Bank details of the hospital for payment through electronic mode

(C) Medical advance adjustment payment bill

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation
- (ii) Sanction of the competent authority in respect of the items which are beyond the powers of the Controlling authority
- (iii) Claim is sanctioned/countersigned by the Controlling Authority
- (iv) Original Bills/ Vouchers in respect of the treatment/ tests.
- (v) Copy of health Card, prescription slip, Discharge summary of the treatment / tests.
- (vi) Claim is submitted within one month of drawal of advance.
- (vii) Bank details of the employee for payment through electronic mode

(D) Payment in emergency treatment cases

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
- (ii) Expenditure sanction of the HOD for admissible amount as per rate list of DGEHS / AIIMS whichever is applicable.
- (iii) Original Bills/Vouchers in respect of the treatment, Copy of DGEHS Card, Discharge Summary and Emergency Certificate in respect of treatment/ tests.
- (iv) Bank details of the employee for payment through electronic mode

(13) CONTINGENCY BILLS

(A) Fully vouched contingent payment bill

Bill has been submitted by the DDO in the prescribed form with the following information/documents:



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- (i) Budget allocation / Authorization of Finance Department in anticipation of budget allocation.
 - (ii) Expenditure sanction of the Competent Authority as per delegation.
 - (iii) Approval of Finance Department for relaxation on economy ban items.
 - (iv) Original Bills / Vouchers duly pre-receipted.
 - (v) Copy of agreement in all cases of expenditure above Rs. 25 lacs.
 - (vi) Bank details of the vendor / supplier for payment through electronic mode.
 - (vii) Certificate that all codal formalities have been completed.

(B) Abstract contingent payment bills

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Budget allocation/ Authorization of Finance Department in anticipation of budget allocation.
- (ii) Expenditure sanction of the Competent Authority as per delegation.
- (iii) Sanction of the Head of Department for advance drawal.
- (iv) Original Proforma Invoice.
- (v) Certificate that no previous advance is outstanding.
- (vi) Bank details of the vendor / supplier for payment through electronic mode.

(C) Detailed contingent bills

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Counter signature of bill by the HOD.
- (ii) Original Bill / Vouchers duly pre-receipted
- (iii) Copy of agreement in all cases of expenditure above Rs. 25 lacs.
- (iv) Copy of bank challan for deposition of unspent amount of advance in govt. account, if any
- (v) For payment of differential amount, if any, expenditure sanction and budget provision, bank details of the vendor / supplier.

(14) SCHOLARSHIP/STIPEND PAYMENT

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

9/4

Provision of fund/authorization of fund by Finance Department.

- (i) Expenditure sanction of the Competent Authority as per delegation.
- (ii) Original bills/vouchers.
- (iii) List of beneficiaries with bank details.

(15) GRANT-IN-AID/LOAN PAYMENT BILLS

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Provision of fund/authorization of fund by Finance Department.
- (ii) Expenditure sanction of the Competent Authority as per delegation.
- (iii) Bank particulars of the Grantee/Loanee Institution.
- (iv) Utilization certificate where required as per GFR.

(16) GPF ADVANCE/ WITHDRAWAL PAYMENT BILLS

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Sanction for GPF Advance/Withdrawal issued by the HOO/HOD as per delegation
- (ii) Copy of GPF Statement of the last Financial Year
- (iii) Purpose of advance, withdrawal as per Rule 12 and 15 of GPF Rules
- (iv) GPF Pass book in original
- (v) Debit schedule of GPF Advance/Withdrawal
- (vi) Bank details of employee for payment through electronic mode.

(17) CHECK LIST FOR GPF FINAL PAYMENT CASES

Claim has been submitted by the DDO in the prescribed application form with the following information/documents :

- (i) Phone Number, Mobile number, e-Mail address of the Head of Office/DDO.
- (ii) Original GPF Pass Book and one photocopy of the same duly attested by HOO/ DDO
- (iii) Certificate of Debit/Credit of GPF for last one year
- (iv) GPF statement for last financial year.
- (v) Retirement order in respect of retirement and struck off name from establishment in death cases.

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- 8/10
- (vi) Nomination(s) in respect of family members and where no nomination exists, GPF claim from other members in death cases.
 - (vii) Reasons for delay if final withdrawal case is submitted after the date of retirement and after one month in death cases.
 - (viii) Undertaking to refund the excess payment.

(18) TRANSFER OF GPF BALANCES TO OTHER OFFICES

Claim has been submitted by the DDO in the prescribed application form with the following information/documents:

- (i) Phone Number, Mobile number, e-Mail address of the Head of Office/DDO.
- (ii) Original GPF pass book with one copy of the same duly attested by the DDO.
- (iii) Certificate of Debit/Credit of GPF for last one year
- (iv) GPF statement for last financial year.
- (v) Transfer Order and particulars of office where payment would be transferred.

(19) RELEASING OF GPF FINAL PAYMENT

Bill has been submitted by the DDO in the prescribed form with the following information/documents:

- (i) Original GPF final payment authority.
- (ii) Original GPF Pass Book.

(20) CHECKLIST FOR PENSIONARY BENEFITS IN RETIREMENT CASES

- (i) Form 8 along with the Service Book, retirement Order, LPC.
- (ii) Form 5 and Form 7 duly completed with Pension Calculation Sheet
- (iii) Nominations made in Common Nomination Forms for
 - a) Retirement Gratuity
 - b) Payment under CGEGIS
 - c) Amount of GPF, if applicable
- (iv) Details of family in Form 3.
- (v) Form A regarding nomination for arrears of pension.
- (vi) Two specimen signatures of retiree (in case of an illiterate Government Servant who cannot sign his name, two slips each bearing the left hand thumb and finger impressions. If such a Government Servant on account of physical disability is unable to

7/4
give left thumb and finger impression, he may give thumb and finger impression of the right hand and where a Government Servant has lost both the hands, he may give his toe impression).

- (vii) Three copies of passport size photograph (joint /separate) duly signed by the HOO.
- (viii) Undertaking in form 26, for those who served in security related or intelligence organization as per sub-rule 3A of rule 8 of the CCS (Pension) Rules, 1972.
- (ix) Separate sheet showing the service verification
- (x) Written statement of Government Servant duly accepted by the HOO for counting of period of service under rule 59(1) (a), if any.
- (xi) Undertaking for refund of any excess payment made by the pension disbursing bank.
- (xii) Form 1 and 2 for commutation in cases retirement other than superannuation.
- (xiii) Option for availing fixed Medical Allowance or DGEH Scheme.
- (xiv) Bank Account Details of the retiree for payment of Commutation of Pension, Gratuity.

(21) CHECKLIST FOR DEATH GRATUITY AND FAMILY PENSION IN DEATH CASES

- (i) Form 18 and Form 19 duly completed with Service Book
- (ii) Form 12 and Form 14 completed in all respect
- (iii) Details of family in form 3.
- (iv) Death Certificate (in original) of the deceased employee or pensioner / previous family pensioner, if applicable.
- (v) Certificate(s) showing the date of birth of the children (Both major and minor)
- (vi) Two specimen signatures of the family member(s)/ guardian as the case may be (in case of an illiterate person who cannot sign his name, two slips each bearing the left hand thumb and finger impressions. If such a person on account of physical disability is unable to give left thumb and finger impression, he may give thumb and finger impression of the right hand and where a Government Servant has lost both the hands, he may give his toe impression).
- (vii) Two copies of passport size photographs of the guardian/ nominee/ claimant.

6/6

- (viii) Two slips showing the particulars of height and personal identification marks of the family pensioner/ guardian /nominee
- (ix) Undertaking for refund of any excess payment made by the pension disbursing bank
- (x) Proof of the permanent address of the guardian if payable to the minor child.
- (xi) Income criteria to be checked in r/o parents/ widowed/ divorced daughter wherever required.
- (xii) Copy of the PPO of previous pensioner/ family pensioner.

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