

G.A.R.-13 (outer)

[See rule 66 (1)]

PAY BILL

Instruction for Preparation of Pay Bill

1. A separate pay bill should be prepared for:—

- (i) establishments whose charges are debitable to different heads of account,
- (ii) group of personnel to whom salary is payable individually by cheque, and
- (iii) Group 'D' employees;

But the same bill may include both permanent and temporary establishments.

2. A red line should be drawn right across the sheet after each section of the establishment and under it, the totals of various columns shown in red ink.

3. The names of persons holding posts substantively should be entered in order of seniority (as measured by substantive pay drawn) and below those will be shown the posts left vacant and the persons officiating in the vacancies.

4. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded

5. Where amounts due to undisbursed pay and allowances have been refunded, the names and designation of the incumbents and also other connected details of the claim should be shown in red ink in the respective columns of the pay bill immediately below the entries showing details of the aggregate claim to be drawn, the net amount required for payment would then be worked out. The bill No. and date in which the amount being refunded was earlier drawn should be shown in the 'Remarks' column. Refunds relating to previous financial year (s) are to be classified as revenue-receipts of the Ministry/Department.

6. Arrears of pay and allowances should not be claimed in the regular pay bill. Separate pay bill should be prepared for claiming arrears.

7. The deductions of surcharge should be made at the prescribed rate.

8. (i) The schedules in support of deductions/recoveries should be prepared major head-wise. The schedule of G.P.F. deductions should also give complete details as to the G.P.F. Account No., G.P.F. contributions and G.P.F. advance recoveries separately. The schedule of interest receipts should contain complete details of recoveries of interest on loans and advances to Government servant separately for H.B.A., M.C.A. advances for the purchase of other motor conveyances, other conveyance etc. Similarly, the schedule of loans and advances deductions should show separately, the deductions on account of H.B.A., M.C.A. advances for the purchase of other Motor conveyances other conveyances etc. etc.

- (ii) In support of the deductions adjustable with other Accounts Officer, the schedule giving complete details of deductions head-wise should be prepared separately for each Accounts Office concerned.

9. In the 'Remarks' column should be recorded all unusual events such as death, retirement, suspension,

permanent transfer and first appointment which find no place in the increment certificates or absentee statement.

10. The pay bill should be accompanied by a copy of the L.P.C. and absentee statement where necessary.

11. The following abbreviations should be used in this and all other documents submitted with pay bills:

Earned Leave	E.L.
Half Pay Leave	H.A.P.
Leave Salary	L.S.
Conveyance Allowance	C.A.
House Rent Allowance	H.R.A.
Under Suspension	S.P.
On Foreign Service	F.S.
Vacant	Vac.
Last Pay Certificate	L.P.C.
Subsistence Grant	S.G.
Transit Pay	T.P.
Motor Car Advance	M.C.A.
House Building Advance	H.B.A.
Central Government Employees Insurance Scheme	C.G.E.I.S.
Central Government Employees Group Insurance Scheme	C.G.E.G.I.S.
Postal Life Insurance	P.L.I.
On other Duty	O.D.
Central Government Health Scheme	C.G.H.S.

Name of office.

Bill No. and date

Period of payment.

Token No. and date.

Voucher No. and date.

Abstract of the data and other particulars

(a) Deductions/recoveries adjustable in the books of PAO

Classification of expenditure (to be filled in by the DOO).

021—Taxes on Income other than Corporation Tax.

Demand No.

Rs. P.

Major Head

Income Tax (Col. 9)

Group Head

Surcharge (Col. 9)

Minor Head

Sub-Head-Salaries

049—Interest Receipts (Col. 15)	Detailed Heads	Rs. P.
(i) Interest on HBA	Salaries (Cols. 3 to 6)	
(ii) Interest on motor conveyance advance	Dearness allowances (Col. 7)	
(iii) Interest on Other conveyances	I— Grand Total (Col. 8)	
(iv)	(a) Less deductions/recoveries adjustable by Pay and Accounts Officer as per details in the margin (a) (Col. 19)	
(v)	(b) Less deductions/recoveries adjustable by other Accounts	
080—Medical CGHS Contributions (Col. 10)	Offices (Col. 24)	
083—Housing Licence fee (Col. 11)		
088—Social Security and Welfare CGHS (Col. 12)		
766.—Loans to Government servants, etc.	858—Suspense Accounts—	
Long term Advances (Col. 13)	Pay and Accounts Office Suspenses Transactions adjustable with	
(i) H.B.A.	(i) A.G.	
(ii) Advances for the purchase of Motor Car	(ii) P.A.O.	
(iii) Advances for the purchase of Other motor conveyances	(iii)	
Short term Advance (Col. 14)	(iv)	
(i) Other conveyances	(v)	
(ii) Festival Advances		
(iii) Other Advances	Total	
(iv)	(c) Deduct—Undisbursed amount(s) (Please see Instruction No. 5)	
(v)	II—Total deductions/recoveries (Col. 25)	
805—State Provident Fund—(Cols. 16 and 17)	III—Net amount (I minus II)	
GP Fund (Others)	required for payment by—	
GP Fund (Group 'D')	(i) cheque for self/as per details given in the bill	
CP Fund	(ii) Demand Draft in favour of	
Miscellaneous recoveries—(Col. 18)	
Overpayments made during the previous financial year (Schedule incorporating details to be attached)*at.....	
(a) —Total (Col. 19)	(Rupees.....)	
* [to be used only when the amount refunded relates to vious financial year (s) .	(Col. 26)	

Interest on recoverable loans and advances	G.P.F./C.P.F. contributions	G.P.F./C.P.F. Advance recoveries	Other deductions	Total (Cols. 9 to 18)	Deductions/recoveries adjustable by other Accounts Officers						Net amount reared for payment	Provident/P.L.I. Fund Account No.'	Remarks
					G.J.F./C.P.F. contributions/recoveries	P.L.I.	Loans and advances	Other recoveries	Total (Cols. 20 to 23)	Total deductions (Cols. 19 & 24)			
15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		

GAR—13 (last page bottom)

Certified that I have satisfied myself that—

- (a) the amounts claimed in the bill are actually due to the persons concerned and the conditions attached to the payment of various allowances have been duly complied with in all cases;
- (b) The claims have been made against sanctioned posts (Details of cases, if any, where claims have been made in anticipation of sanction may be mentioned) and, wherever necessary, sanctions of competent authority have been obtained as regards grant of increment, crossing of efficiency bar, fixation of pay, grant of leave, etc and that these events have been properly noted in the related service books.
- (c) the particulars of the various deductions/recoveries have been fully noted in the attached schedules and the totals shown in these schedules agree with those even in the bill
- (d) all emoluments included in bills drawn 1 month/ 2 months/ 3 months previous to this date with the exception of those detailed in the bill have been disbursed to the proper persons and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every amount in excess of Rs.20.
- (e) all persons whose names are omitted from, but whose pay has been drawn in this bill have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments drawn are according to the relevant rules and orders.

Station

Date..

Signature
Designation of Drawing Officer

G.A.R. 13A

(See rule 66)

Alternative Inner Sheets of pay bills etc.

Page No. _____

MINISTRY OF

For the month of _____ Payable on

Bill No. _____

Deptt. / Office of

Regular Establishment Bill for

Scheme _____

Plan / Non Plan

S.N.	Name	Design.	PLI No.	Subs/Off. Pay P.Pay/Sp. Pay	L.S.	HRA	CCA	Other Com. All charges	Total	DA ADA	Total Amount due	Net payable	Other deductions	Net payable	* Details of recoveries adjustable by other account offices	Remarks
	GPF/CPF No.															
	TOTALS			Subs/Off. Pay P.Pay/Sp. Pay	L.S.	HRA	CCA	Other Com. All charges	Total	DA ADA	Total Amount due	Net payable	Other deductions	Net payable		
	IT S.Ch	CGHS	L. Fee	CGEGIS CGEIS	HB Adv. Con. Adv	Fes. Adv. Cycle Adv.	Interest on Loan & Adv	GPF/CPF Cont.	GPF/CPF Adv. Refd.	*Recov. adj. by Other Off.	Total Deductions					

GPF/CPF _____
Ref _____
PLI _____
HBA _____
Con _____
Others _____