

Sl. No.	Section of Establishment and name of incumbent	Pay	Grade Pay	Total	Spl. Pay	D.A. 113 %	S.C.A.	H.R.A. 10 %	P.P/FPA	Ration Allowances	K.M Allowances	W.A.	TOTAL	A/C No.	RECOVERY													L/Fee	Total Deduction	Net Amount Payable	REMARKS Acquittance				
															G.P.F.	Imp. D.A 72%	G.P.F.(R)	IF	S.F.	H.B.A.(P)	H.B.A(Int)	MCA(P)	MCA(I)	Scoo. Adv(P)	Scoo. Adv(I)	PCA(P)	PCA(I)					Hudco(I)	LIC(HBA) I	LIC(HBA)P	P.TAX
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	25.
SUPERINTENDENT OF EXCISE & NARCOTICS/SUPERINTENDENT ON 15600-39100-6400																																			
1	R.LALDINSANGA	24670	5400	30070		37587	2600						70257	EXE(MZ)294	7000	23454		280	120														550	31404	38853
1 (ONE) HEAD ASSISTANT & OTHERS ON RS.9300 - 34800 + 4400																																			
2	T.HNIARMENI	22160	4600	26760		33450	2000	2676					64886	Vety(MZ)498	1000	20872	3000	210	90															25172	39714
3	LALRENGPUIA	20310	4600	24910		31137	2000				710	60	58817	EXE(MZ)302	3000	19429		210	90													250	22979	35838	
4	JOSEPH LIANMAWIA	19520	4400	23920		29900	2000	2392			710	60	58982	EXE(MZ)262	3000	18657		210	90									2323					24280	34702	
2(TWO) UDC AND OTHERS ON RS 9300-34800+4400																																			
6	C.RAL TAWNA	17150	4400	21550	0+750	26937	2000	2155					53392	EXE(MZ)274	5000	16809		210	90		970													23079	30313
7	S.DUHPARI	15480	4400	19880		24850	2000	1988	250				48968	EXE(MZ) 283	4000	15506	2500	210	90								1659						23965	25003	
8	THANGKHUMA	14940	4400	19340		24175	2000	400			710	60	46685	EXE(MZ)276	1000	15085		210	90												250	16635	30050		
9	LALNUNMAWIA	14530	4400	18930		23662	2000	1893			710	60	47255	EXE(MZ)284	5500	14765	2500	210	90	1600														24665	22590
1 (ONE) W/O & OTHERS ON RS.5200 - 20200 + 2400																																			
10	ZORAMHANGAIHI RALTE	10190	2400	12590		15737	2000	1259					31586	EXE(MZ) 567	1000	9820	2000	140	60	1600														14620	16966
11	K.CHHUAHMO	10370	2800	13170		16462	2000	1317			710	60	33719	EXE(MZ) 288	1000	10272		140	60								1327						12799	20920	
12	RANGKHUMA SAILO	11030	2400	13430		16787	2000	1343			710	60	34330	EXE(MZ) 323	1000	10475		140	60								1728						13403	20927	
13	L.THIANGHLIMA	11220	2400	13620		17025	2000	1362			710	60	34777	EXE(MZ) 280	1100	10623		140	60								1327						13250	21527	
Total		191570	46400	238920	0	297709	24600	16385	650	0	4970	420	583654		33600	185767	10000	2310	990	3200	970			0	0	0	0	8364			1050	246251	337403		
GRAND TOTAL		191570	46400	238920	0	297709	24600	16385	650	0	4970	420	583654		33600	185767	10000	2310	990	3200	970			0	0	0	8364			1050	246251	337403			

(Rupees three lakhs thirty seven thousand four hundred three) only

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 Signature
Date..... Designation of Drawing and Disbursing Officer

(to be filled by PAO only)
1. Certified that the classification of both payments and recoveries have been checked and corrections made, where necessary

8658 Suspense Account
PAO Suspense Transaction adjustable by other Accounts Offices
PAO CODE
MH Serial Rs.

(c) Deduct—Undisbursed amount(s) (Please see Instruction No. 5)
II—Total deductions/recoveries

III—Net amount (I minus II) required for payment by—

(i) cheque for self/as per details given in the bill

(ii) Demand Draft in favour of at

III. Post check of Voucher received from Cheque Drawing DDOs
Admitted Rs.

Objected Rs.

(with brief reason)
Post check of Pre-checked voucher

JAO/AAO

AG/PAO

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 not 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.LS.
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.

G.A.R. 13

[See Rule 66(1)]

PAY BILL

Demand / Grant No. 007 Treasury Code 99906

Name of the Office ; Superintendent of Excise & Narcotics, Saiha District. Saiha

Period of Payment

Bill No. and date

Token No. and date.....

Category Classification of Expenditure
3 2 03900001020001 Rs

DDO code No. Bank Code
107004 5822

Major Head Grant No. 900
Abstract of the claim and other particulars

Deductions/recoveries adjustable in the books of Treasury/PAO

0021—Taxes on Income other than Corporation Tax.
Income Tax 0021100102000000

6216-Loan for housing
(1)-HUDCO 621602201000000

0028-Taxes
P. Tax 002800107000000

(2)-LIC 621602190010000
Grant No. 800 8009-SPF

0049—Interest Receipts
(i) Interest on HBA 004904800010100 970

GPF 800901101000000 229367
(subs.+imp.+rec.)

(ii) Interest on MCA 004904800010200

8011- Isurance & pension Fund MSGESIS
IF 8011100107000100 2310

(iii) Interest on Sco.Adv 004904800010300

SF 8011100107000200 990

(iv) Interest on PCA 004904800010400

(v) Interest on LIC 004904800010600 8364

0071- C&R P&ORB
NPS 007100500000000

(vi) Interest on HUDCO 004904800010500

Misc. recoveries to be taken as reduction of expenditure under the service Major Head payment made during the financial year.

0216-Housing
Licence fee 021601106000000 1050
7610-Loan to Govt. servant

(i) HBA 761000201020000 3200

To be used only when the amount refunded relates to previous financial year(s)

(ii) Advance for purchase of motor car 761000202010000

(iii) Advance for purchase of Scooter 761000203010000

(iv) Advance for purchase of personal computer 761000204010000

Other Deduction

FOR USE IN TREASURY OFFICE/ PAY AND ACCOUNTS OFFICE

II. PAY ORDER

Pay Rs. Rupees

.....

to (DDO by

designation)vide details given in the

bill/Officers listed inside the bill (crossed A/C payee cheques cat 'A') by

(Cheque/bank draft at

indicated after delivery.

T.A. / PAO

TREASURY OFFICER / P.A.O.

Table with 4 columns: Category, Cheque No., Date, Amount

Voucher Number Date

Table with 4 columns: Category, Cheque No., Date, Amount

Treasury Officer / PAO

G.A.R. 13
SEE RULE 66(1)
PAY BILL

FOR THE MONTH OF

January

YEAR

2017

Sl. No.	Section of Establishment and name of incumbent	Pay	Grade Pay	Total	Spl. Pay	D.A. 113 %	S.C.A.	H.R.A.10 %	P.P/FPA	Ration Allowances	K.M Allowances	W.A.	TOTAL	A/C No.	RECOVERY												L/Fee	Total Deduction	Net Amount Payable	REMARKS Acquittance										
															G.P.F.	Imp. D.A 72%	G.P.F.(R)	IF	S.F.	H.B.A.(P)	H.B.A.(Int)	MCA(P)	MCA(I)	Scoo. Adv(P)	Scoo. Adv(I)	PCA(P)					PCA(I)	Hudco(I)	LIC(HBA) I	LIC(HBA)P	P.TAX					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	25.					
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
BILL NO OF																																								
11 (Eleven) CONSTABLES ON RS.5200 - 1900, 5200 - 2000, 2000 - 20200																																								
1	J.VANINMAWIA	10410	2400	12810		16012	2000	1281			710	60	32873	EXE(MZ) 238	1000	9991		140	60															1327		12518	20355			
2	C.THANHNUNA	8970	2400	11370		14212	2000	1137			710	60	29489	EXE(MZ) 239	4000	8868	2000	140	60																	15068	14421			
3	R.VANLALZIKA	10600	2400	13000		16250	2000	1300			710	60	33320	EXE(MZ) 240	3000	10140		140	60															1327		14667	18653			
4	CL.CHHANDAMA	9980	2000	11980		14975	2000	1198			710	60	30923	EXE(MZ) 298	1000	9344		140	60									946								11490	19433			
5	N.NUNGO	9980	2000	11980	0+120	14975	2000	1198			710	60	31043	EXE(MZ) 295	3000	9344		140	60	1200																13744	17299			
6	F.LALTHIANGHLIMA	9980	2000	11980		14975	2000	1198			710	60	30923	EXE(MZ) 100	1500	9344		140	60															1327		12371	18552			
7	R.BIAKZUALA	9620	1900	11520		14400	2000	1152			710	60	29842	EXE(MZ) 297	1000	8985	1500	140	60																	11685	18157			
8	R.LALSANGLIANA	9820	2000	11820		14775	2000				710	60	29365	EXE(MZ) 202	2000	9219		140	60									946						400	12765	16600				
9	C.LALNGAIHAWMA	9820	2000	11820		14775	2000				710	60	29365	EXE(MZ) 519	1500	9219		140	60														250	11169	18196					
10	THANGLENMAWII	9020	2000	11020		13775	2000	1102			710	60	28667	EXE(MZ) 314	1500	8595		140	60																10295	18372				
11	LALREMLIANA SAILO	7110	1900	9010		11268	2000	901			710	60	23949	EXE(MZ)521	2000	7027	2500	140	60																11727	12222				
3(THREE) IV-GRADE ON RS.5200 - 20200 + 1800																																								
10	DUHAWMA	10840	2000	12840		16050	2000	1284			60		32234	EXE(MZ) 277	2000	8089	2000	70	30																	12189	20045			
11	A.TIALHUPA	10440	2000	12440		15550	2000	1244			60		31294	EXE(MZ) 285	1000	7837		70	30																	8937	22357			
12	F.LALROTHUAMA	9230	1800	11030		13787	2000	1103			60		27980	EXE(MZ) 313	2000	6948		70	30																	9048	18932			
Total		135820	28800	164740	0	205779	28000	14098	0	0	7810	840	421267	0	26500	122950	8000	1750	750	1200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1892	3981	650	167673	253594
Grand Total		135820	28800	164740	0	205779	28000	14098	0	0	7810	840	421267	0	26500	122950	8000	1750	750	1200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1892	3981	650	167673	253594	

(Rupees two lakhs Fifty three thousand five hundred ninety four) only

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 Signature
Date..... Designation of Drawing and Disbursing Officer

(to be filled by PAO only)
1. Certified that the classification of both payments and recoveries have been checked and corrections made, where necessary

8658 Suspense Account

PAO Suspense Transaction adjustable by other Accounts Offices

PAO CODE
MH Serial Rs.

(c) Deduct—Undisbursed amount(s) (Please see Instruction No. 5)
II—Total deductions/recoveries

III—Net amount (I minus II) required for payment by—

(i) cheque for self/as per details given in the bill

(ii) Demand Draft in favour of at

III. Post check of Voucher received from Cheque Drawing DDOs

Admitted Rs.

Objected Rs.

(with brief reason)

Post check of Pre-checked voucher

JAO/AAO

AG/PAO

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 not 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.LS.
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.

G.A.R. 13

[See Rule 66(1)]

PAY BILL

Name of the office; Superintendent of Excise & Noarcotics, Saiha District. Saiha.

Period of Payment

Category 3 Classification of Expenditure 203900001020001 Rs

Major Head Grant No. 900

Abstract of the claim and other particulars

0021—Taxes on Income other than Corporation Tax. Income Tax 002100102000000

0028-Taxes P. Tax 002800107000000

0049—Interest Receipts (i) Interest on HBA 004904800010100

(ii) Interest on MCA 004904800010200

(iii) Interest on Sco.Adv 004904800010300

(iv) Interest on PCA 004904800010400

(v) Interest on LIC 004904800010600 3981

(vi) Interest on HUDCO 004904800010500

00216-Housing Licence fee 021601106000000 650

7610-Loan to Govt. servant (i) HBA 761000201020000 1200

(ii) Advance for purchase of motor car 761000202010000

(iii) Advance for purchase of Scooter 761000203010000

(iv) Advance for purchase of personal computer 761000204010000

Other Deduction

Demand / Grant No. 007 Treasury Code 999106

Bill No. and date

Token No. and date.....

DDO code No. 107004 Bank Code 5822

Deductions/recoveries adjustable in the books of Treasury/PAO

6216-Loan for housing (1)-HUDCO 621602201000000

(2)-LIC 621602190010000 1892

Grant No. 800 8009-SPF

GPF (subs.+imp.+rec.) 800901101000000 157450

8011- Insurance & pension Fund MSGESIS

IF 8011100107000100 1750

SF 8011100107000200 750

0071- C&R P&ORB NPS 007100500000000

Misc. recoveries to be taken as reduction of expenditure under the service Major Head payment made during the financial year.

To be used only when the amount refunded relates to previous financial year(s)

Deduction/recoveries adjustable by other Accounts Officer

Grand Total Rs. 421267

Total Decuction 167673

Net payable Rs. 253594

FOR USE IN TREASURY OFFICE/ PAY AND ACCOUNTS OFFICE

II. PAY ORDER

Pay Rs. Rupees

to (DDO by

designation)vide details given in the

bill/Officers listed inside the bill

(crossed A/C payee cheques cat 'A')

by

(Cheque/bank draft at

indicated after delivery.

T.A. / PAO

TREASURY OFFICER / P.A.O.

Table with 4 columns: Category, Cheque No., Date, Amount

Table with 4 columns: Category, Cheque No., Date, Amount

Voucher Number Date

Treasury Officer / PAO

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 Signature
Date..... Designation of Drawing and Disbursing Officer

(to be filled by PAO only)
1. Certified that the classification of both payments and recoveries have been checked and corrections made, where necessary

8658 Suspense Account

PAO Suspense Transaction adjustable by other Accounts Offices
PAO CODE
MH Serial
Rs.

(c) Deduct—Undisbursed amount(s) (Please see Instruction No. 5)
II—Total deductions/recoveries
III—Net amount (I minus II) required for payment by—
(i) cheque for self/as per details given in the bill
(ii) Demand Draft in favour of at

JAO/AAO

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 not 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:

Motor Car Advance
House Building Advance
Central Government Employees Insurance Scheme
Central Government Employees Group Insurance Scheme
Postal Life Insurance
On other Duty
Central Government Health Scheme

AG/PAO

G.A.R. 13

[See Rule 66(1)]

PAY BILL

Name of the Office ; Superintendent of Excise & Narcotics, Saiha District. Saiha
Period of Payment

Category Classification of Expenditure
3 2 0 3 9 0 0 0 0 1 0 2 0 0 0 1
Rs

Major Head
Grant No. 900
Abstract of the claim and other particulars

0021—Taxes on Income other than Corporation Tax.
Income Tax 0 0 2 1 0 0 1 0 2 0 0 0 0 0 0

0028-Taxes
P. Tax 0 0 2 8 0 0 1 0 7 0 0 0 0 0 0

0049—Interest Receipts
(i) Interest on HBA 0 0 4 9 0 4 8 0 0 0 1 0 1 0 0

(ii) Interest on MCA 0 0 4 9 0 4 8 0 0 0 1 0 2 0 0

(iii) Interest on Sco.Adv 0 0 4 9 0 4 8 0 0 0 1 0 3 0 0

(iv) Interest on PCA 0 0 4 9 0 4 8 0 0 0 1 0 4 0 0

(v) Interest on LIC 0 0 4 9 0 4 8 0 0 0 1 0 6 0 0

(vi) Interest on HUDCO 0 0 4 9 0 4 8 0 0 0 1 0 5 0 0

0216-Housing
Licence fee 0 2 1 6 0 1 1 0 6 0 0 0 0 0 0 250

7610-Loan to Govt. servant
(i) HBA 7 6 1 0 0 0 2 0 1 0 2 0 0 0 0 1212

(ii) Advance for purchase of motor car 7 6 1 0 0 0 2 0 2 0 1 0 0 0 0

(iii) Advance for purchase of Scooter 7 6 1 0 0 0 2 0 3 0 1 0 0 0 0

(iv) Advance for purchase of personal computer 7 6 1 0 0 0 2 0 4 0 1 0 0 0 0

Other Deduction

Demand / Grant No. 007
Treasury Code 99906

Bill No. and date
Token No. and date.....

DDO code No. 1 0 7 0 0 4
Bank Code 5 8 2 2

Deductions/recoveries adjustable in the books of Treasury/PAO

6216-Loan for housing
(1)-HUDCO 6 2 1 6 0 2 2 0 1 0 0 0 0 0 0

(2)-LIC 6 2 1 6 0 2 1 9 0 0 1 0 0 0 0

Grant No. 800
8009-SPF

GPF (subs.+imp.+rec.) 8 0 0 9 0 1 1 0 1 0 0 0 0 0 0

8011- Insurance & pension Fund
MSGESIS
IF 8 0 1 1 0 0 1 0 7 0 0 0 1 0 0 490

SF 8 0 1 1 0 0 1 0 7 0 0 0 2 0 0 210

0071- C&R P&ORB
NPS 0 0 7 1 0 0 5 0 0 0 0 0 0 0 0 7379

Misc. recoveries to be taken as reduction of expenditure under the service Major Head payment made during the financial year.

To be used only when the amount refunded relates to previous financial year(s)

Deduction/recoveries adjustable by other Accounts Officer

Grand Total Rs. 83805

Total Decuction 9541

Net payable Rs. 74264

FOR USE IN TREASURY OFFICE/ PAY AND ACCOUNTS OFFICE

II. PAY ORDER

Pay Rs. Rupees

to (DDO by

designation)vide details given in the

bill/Officers listed inside the bill

(crossed A/C payee cheques cat 'A')

by

(Cheque/bank draft at

indicated after delivery.

T.A. / PAO

TREASURY OFFICER / P.A.O.

Category	Cheque No.	Date	Amount

DETAILS OF CHEQUE CANCELLED

Category	Cheque No.	Date	Amount

Voucher Number
Date

Treasury Officer / PAO