HARYANA GOVERNMENT

FINANCE DEPARTMENT

REGULATION

NOTIFICATION

The 16th June, 1997

No. 2/2/94-3FR-II.— In exercise of the powers conferred by clause (2) of Article 283 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Haryana hereby makes the following rules further to amend the Punjab Treasury Rules, Volume I, in its application to the State of Haryana, namely :-

1. These rules may be called the Punjab Treasury Volume-I (Haryana First Amendment) Rules, 1997.

2. In the Punjab Treasury Rules Volume-I (hereinafter referred to as the said rules) in Chapter 4, in Section I in clause 'A' for sub-clause (viii), the following sub-clause shall be substituted namely :-

"(viii) Calculation of transactions to the nearest rupee"

3. In the said rules for rule 4.10, the following sub-rule shall be substituted namely :-

"4.10. All Government transactions involving fraction of a rupee shall be brought into account by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next rupee and the fraction of less than 50 paise to be ignored).

1. Payment to and recoveries from Government employees and pensioners, each individual item in pay and allowances, pension or TA bill being rounded off to the nearest rupee, in the manner laid down in this rule provided that :-

(a) in the case of emoluments fixed by Statute amount involving fractions of a rupee less than 50 paise shall also be rounded off to the next rupees;

(b) In the case of deduction on account of service other than Provident Fund and Personal Life Insurance Premia, the difference, if any, between the total recoveries made from a Government employee during the first eleven months of a year in accordance with the provisions of this rule and the amount recoverable in respect of year as a whole under the Rules applicable to the Funds etc. shall be adjusted in the last month of the year by additional or short recovery, as the case may be, even if the same is not in the nearest whole rupees;

(c) in the case of traveling allowance bills the rounding shall be done only at the last stage and not in respect of each item e.g. railway fare, mileage and daily allowance, comprising the claim of an individual;

(d) petty cash payments for local purchases are met out of permanent cash imprest available with the head of office and recoupment bill duly supported by sub-vouchers (where necessary) is required to be preferred periodically to the Treasury Officer/Assistant Treasury

Officers concerned for replenishment of the imprest. As far as possible suppliers should be persuaded to cooperate in rounding off the amount payable to them on each occasion to the nearest rupees. In exceptional cases where payment of paise cannot be avoided, the total of the sub-vouchers sought to be recouped would include paise also. Nevertheless, the recoupment bill shall be submitted to the Treasury Officer/Assistant Treasury Officer concerned for the whole rupee portion only. However for the purpose of balancing the transactions in the main book as well as in the petty cash book, the Drawing Disbursing Officer will (a) indicate the actual received in recoupment of the permanent advance; (b) record therein the unrecouped paise as an item of "rounding off of transaction"; (c) carry it over to be claimed through the subsequent recoupment bill by giving particulars of the bill in which this amount was short received;

(e) in the case of receipts arising out of sale of waste papers or old newspapers, periodicals, condemned furniture etc. the amount to be realized should be rounded off to the next rupee and not include paise in the sum total of transactions with any party for which a single receipt is given so that the receipts are credited into Government accounts in whole rupees only;

2. Transactions between one Government and another or between two Departments of the same Government, unless it is not possible to eliminate from the original transactions, fraction of a rupee is not an exact whole rupee;

3. Amount converted into Indian Currency from Sterling or other foreign currencies;

4. Payment for claims in respect of contingent and other charges when claimants have no objection provided that the rounding off of the fraction of a rupee to the nearest rupee shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill;

5. Reserve Bank remittances, other than of sums representing dues fixed by or under any law or under any contractual obligation of the Government;

6. Deposits in favour of Government and revenues recovered, other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule;

7. Cheques of fractional payment issued prior to 1st January, 1996 but presented for encashment after 1st January, 1996, fresh cheques required to be issued in lieu of the lost time barred cheques for the amount of original cheques and the same may be presented to the bank for encashment as such;

8. adjustment/clearance of fractional transactions accounted for under 'PAO Suspense' and other debt deposit and remittance etc. hands in the accounts of the earlier years may be effected on actual basis without rounding off.

9. the transactions of previous years reported "put through" by the R.B.I are only responding one and may be adjusted in accounts on actual basis;

10. rectification of erroneous transactions of the earlier year may be carried out on actual basis.

11. This notification will come into force with effect from 1st January, 1996.

A. N. MATHUR,
Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

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