

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.

DDO code No.

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Bank Code

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Station .....

Date .....

Signature

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

**Instruction for Preparation of Pay Bill**

1. A separate pay bill should be prepared for:—
  - (i) establishments whose charges are debitible 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.

**FOR USE IN PAY AND ACCOUNTS OFFICE**

**II. PAY ORDER**

Pay Rs. .... Rupees .....  
indicated after delivery.

	Voucher Number	Date	
Category	Cheque No.	Date	Amount

**DETAILS OF CHEQUE CANCELLED**

Category	Cheque No.	Date	Amount

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.....)

III. Post check of Voucher received from Cheque Drawing DDOs

Admitted Rs. ....

Objected Rs. ....  
(with brief reason)

Post check of Pre-checked voucher

A.A.O./T.A

P.A.O./TREASURY OFFICER

JAO/AO

PAO/Treasury Officer