

Commercial Accounting Systems
Vol. XI

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Manual on Personnel Accounting



PUNJAB STATE ELECTRICITY BOARD
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INTRODUCTION

The Government of India, Ministry of Irrigation & Power (Department of Power) have framed, the Electricity (Supply) (Annual Accounts) Rules, 1985 under Section-69 of The Electricity (Supply) Act, 1948. These Rules prescribe the formats for preparation of Annual Accounts of the Board, a new Chart of Accounts and Basic Accounting Principles and Policies.

The Board engaged M/s. A.F. Ferguson & Co. as Consultants to provide assistance in implementation of Commercial Accounting Systems and Procedures reflecting the aforesaid Rules. They have examined the existing Rules, Regulations and Procedures relating to Personnel Accounting and have prepared a manual which incorporates Rules procedures and forms as contained in various books relating to Personnel Accounting as modified by the aforesaid Rules. All forms whether modified or not have been included in this Manual for facility of reference. The draft manual was sent to Secretary/Personnel, CE/GNDTP, Bathinda, CE/RTP, Ropar, CE/A&T, PSEB, Patiala. The comments received from them have been duly taken into consideration while finalising the manual.

The Manual has been approved in terms of decision taken by the Board in its 14/85 meeting held at Chandigarh. The Chief Accounts Officer has been authorised to amend, modify and issue clarifications, as may be necessary with respect to the Manual, within the framework of the Rules framed by the Govt. of India.

Suggestions for improvement would be welcomed and may be sent to Commercial Accounting Cell, Patiala.

Co-operation received from the various officers of the Board in finalising this work and good work done by the officers of the Commercial Accounting Cell of the Board, in this behalf, are gratefully acknowledged.

R. D. Ushar
Chief
K.C. BHASIN
O.S.D. (Accounts),
PSEB, Patiala.

SALIENT FEATURES

Under the Commercial Accounting system salary/wages and staff related expenses of not only of regular employees but also those of work charged Estt. and daily labour are to be recorded under Account Head "Employee Costs" (GH-75). The expenditure on account of "Employee Costs" to be capitalised shall be charged to works concerned (GH-14/15) by credit to Account code 75.9. No net off the expenditure is permissible.

2. Salaries of workcharged & daily-rated labour will continue to appear in the work/Asset Accounts as heretofore. In addition, expenditure on regular establishment will be allocated to works/assets on 'advalorem basis' except on furniture, office equipment and vehicles. This was not done under the existing procedure. A separate column has been introduced in the 'Works Register' to record this element of asset/work cost separately.

3. Conveyance and Travelling expenses which prior to introduction of new system were treated as part of "Employee Costs", have now been classified as "Administration & General Expenses" under GH-76.

4.(i) Under the existing regulations, interest on staff loans and advances is adjusted in the accounts when it becomes due for recovery after repayment of principal amount of loans and advances. Under the new Accounting Rules, the interest will be accounted for as income in the year in which it is earned even if not due. The receivable account will be adjusted as and when the interest becomes due and is received.

(ii) An account of long term loan and advances bearing interest (other than GPF) shall be maintained which would form part of Service book/Record so that a complete record of principal amount paid and details of its recoveries and interest are available from one record.

5. The provision for Bonus will be made at the end of the year by each Accounting unit.

6. The provision for pension and other retirement benefits will be made in the Head office. The expenditure on account of pensionary charges will be transferred to Head office by Accounting units through IUT Bills.

PERSONNEL ACCOUNTING MANUAL

CONTENTS

Subject Code	Subject	Page No.
01	Regular Employees Appointment	1
02	Regular Employees—Maintenance of Service Record/Service Book	4
03	Regular Employees—Pay fixation/ Revision and Increments	6
04	Regular Employees—Transfer	9
05	Regular Employees—Promotion	12
06	Regular Employees—Resignation	14
07	Regular Employees—Retirement	15
08	Regular Employees—Dismissal/ Termination of Services	17
09	Regular Employees—Death	18
10	Regular Employees—Attendance procedure	22
11	Regular Gazetted Employees—Pay Bill/Pay Roll preparation and disbursement	23
12	Regular Non-gazetted Employees—Pay bill preparation and disbursement	26
13	Work Charged/Casual Employees (daily labour employees) Appointment	29
14	Work Charged/Casual Employees (daily labour employees) Attendance Procedures	30
15	Work Charged/Daily Labour Employees—Pay bill Preparation and checking	34
16	Employee Contribution to GPF	36
17	Employees Contribution to EPF and ESI	39
18	Other Personnel Payments—Bonus	41
19	Other Personnel Payment—Over time	43
20	Payments of Reimbursement of Medical Expenses	45

21	Loans and Advances to Employees	47
22	Accounting of Unpaid Salary/Wages and its disbursement	49
23	Other Personnel Payments-Arrears of Salary	50
24	Other Personnel Payments—Workman's Retrenchment Compensation and Encashment of Earned Leave	52
25	Other Personnel Payments—Workman's Accident/Death Compensation	54
26	Other Personnel Payments—Pension and Gratuity	55
27	Other Personnel Payments—Encashment of Earned Leave	59
28	✓ Other Personnel Payments—Leave Travel Concession (LTC)	61
29	Time barred Claims and Payments thereof	62
30	Period and Activities	65
31	Travelling Allowance Claims and Payments thereof to Regular Employees	66
32	Accounting Entries	67
	Formats	76

FORMATS

Form No.	Title of Formats	Page No.
PA-01	Pay Roll Ledger	79
PA-01-A	Pay Roll Ledger (Arrear)	80
PA-02	Acquittance Roll	81
PA-03	Register of Wages of Work-charged/ Daily Labour Employees	82
PA-04	Pay bill of work charged establishment	84
PA-05	Muster Roll (for daily labour)	86
PA-06	Service Record	88
PA-06-A	Service Book	88
PA-07	Increment Control Register	93
PA-07-A	Periodical Increment Certificate	94
PA-08	pension Payment Register	96
PA-09	Travelling Allowance Bill	98
PA-10	T.A.Check Register	97
PA-11	Last Pay Certificate	102
PA-12	Charge Report	104
PA-13	Overtime Authorisation Slip	105
PA-13-A	Register of Overtime Wages	106
PA-14	Bonus Claim	107
PA-15	Leave Application	108
PA-16	Attendance Register	109
PA-16A	Attendance Sheet/Muster Roll Controll Register	110

01 Regular employees appointment

Responsible	Action	Timing
Recruitment Cell at HO	1. Receive intimation regarding vacancies from the various offices of the Board.	As and when
Competent authority/ Recruitment Cell at HO	2. Proceed with the recruitment of personnel for the concerned posts in accordance with the requirement received from various offices of the board.	Immediately
	3. Send intimation of selection to the selected candidate(s) specifying the period of validity.	Within 7 days of the interview
	4. Forward copy of intimation to the competent appointing authority together with concerned papers of the candidate(s).	Immediately
Appointing authority	5. Issue appointment letter (AL) to the selected candidate(s) laying down terms and conditions prescribed by the Board for the particular post.	Within 7 days of sending intimation of selection to the candidate
	6. Prepare and distribute copies of the AL to concerned authorities/sections as prescribed by the Board.	Immediately
	7. Obtain acceptance of appointment from the selected candidate(s).	Within the prescribed period
	8. Obtain medical fitness certificate issued by the competent authority as may be specified.	As specified by the Board

Responsible	Action	Timing
Selected employee(s) (Class I & II categories)	9. Obtain character verification certificate, copies of academic/technical qualification certificates, affidavit or any other document as specified in the AL.	—do—
	10. Submit documents specified in (8) and (9) to the competent authority at Work location/Head office.	—do—
	11. Prepare the Charge report (Joining) and distribute as follows : (1) One copy to the head of the concerned section/immediate superior (2) One copy to the secretary Board (establishment section) (3) One copy to the accounts officer concerned (4) One copy to be retained.	On the day of joining
	12. Distribute additional copies of the charge report (CR) to the concerned section as may be required.	—do—
Selected employee(s) (Class III & IV categories)	13. Prepare the joining report (JR) and submit it to head of the concerned office/immediate superior.	On the day of joining
Competent authority at work location/Head office	14. Allot file no./code no. to the personal file of each employee. File the following documents in the employee's personal file : (1) Appointment letter (AL)	Within 10 days of joining

Responsible	Action	Timing
	(2) Employee's acceptance of employment (3) Charge report/Joining report (CR/JR) (4) Affidavit (5) Character verification certificate (6) Medical fitness certificate (7) Copies of academic/technical qualification certificate(s) (8) Any other document as may be specified in the AL.	
Clerk, establishment/section	15. Send personal file of the employee(s) to the section responsible for clearing salary. 16. Receive personal file. Note the particulars in the payroll ledger (PR) and get these attested by the divisional/SAS accountant/superintendent. Return the personal file to the concerned section.	Immediately Same day
Establishment Section at work local./head office	17. Intimate next higher authority regarding joining of the employee.	Within 7 days of joining
	FORM TITLE Appointment Letter (AL) Charge Report (CR) Payroll ledger (PRL)	FORM NO. Existing PA-12 PA-01

02 Regular employees-maintenance of service record/service book

Responsible	Action	Timing
Establishment section at work location/ head office	1. For upkeep of SR/SB refer of chapter XII of the PSEB, Main Service Regulations 1972 (MSR), volume 1, Part I. In addition, entries in respect of major loans and advances are to be recorded in the 'form of loans and advances account' newly introduced in the service book (SB) service record (SR).	
	2. Open a service book (SB) on appointment of a regular employee of category III or IV. For employees of class I & II, enter details in the service record (SR). Maintain the SB/SR for the period the employees is in service.	As and when
Attesting officer	3. Verify all particulars stated in the first page of the SB/SR i.e. 'personnel particulars' and sign.	As soon as particulars are recorded
	4. Verify all other particulars as well as updations/revisions and sign in the appropriate columns provided for the purpose.	As and when
	5. Enter details of major loans and advances taken by the employee in the 'form of loans and advances account' of the SB/SR giving details in respect of the following: (1) Nature/type of loan taken (2) Office order no. by which sanctioned (3) Principal amount (4) Rate of interest	—do—

Responsible	Action	Timing								
<p data-bbox="326 856 464 926">Clerk concerned</p> <p data-bbox="326 999 443 1068">Attesting officer</p>	<p data-bbox="605 411 862 447">(5) Interest amount</p> <p data-bbox="605 478 927 514">(6) Period of repayment</p> <p data-bbox="605 546 1122 615">(7) No. of instalments for repayment of principal amount</p> <p data-bbox="605 646 1122 716">(8) No. of instalments for repayment of interest amount</p> <p data-bbox="605 747 1122 816">(9) Balances outstanding in respect of (7) and (8)</p> <p data-bbox="545 848 1114 926">6. Post annual recoveries of loans and advances from the payroll ledger.</p> <p data-bbox="545 999 1114 1104">7. The entries in the SB/SR should be attested by the authorities as specified in chapter XII of the MSR volume I, part I.</p>	<p data-bbox="1133 869 1317 968">In the month of April of the following year</p> <p data-bbox="1133 999 1289 1035">Immediately</p>								
		<table border="0"> <tr> <td data-bbox="532 1539 711 1575">FORM TITLE</td> <td data-bbox="963 1539 1109 1575">FORM NO.</td> </tr> <tr> <td data-bbox="532 1606 760 1642">Service book (SB)</td> <td data-bbox="971 1606 1109 1642">PA-06-A</td> </tr> <tr> <td data-bbox="532 1673 776 1709">Service record (SR)</td> <td data-bbox="1003 1673 1109 1709">PA-06</td> </tr> <tr> <td data-bbox="532 1740 711 1776">Payroll ledger</td> <td data-bbox="1003 1740 1109 1776">PA-01</td> </tr> </table>	FORM TITLE	FORM NO.	Service book (SB)	PA-06-A	Service record (SR)	PA-06	Payroll ledger	PA-01
FORM TITLE	FORM NO.									
Service book (SB)	PA-06-A									
Service record (SR)	PA-06									
Payroll ledger	PA-01									

03 Regular employees-Pay fixation/revision and increments

Responsible	Action	Timing
Drawing and disbursing officer	1. Draw pay and allowances for the newly appointed employee in the scale of pay offered to him/her as per the appointment letter (AL).	As and when
Establishment section	2. Determine the employee's eligibility for annual increment from the increment control register (ICR). The ICR gives month-wise details of employees entitled for increment. Record entry of the annual increment in the SB/SR and get it noted from the section drawing salary of the employee. 3. Prepare periodical increment certificate (PIC) whenever there is a break in service or when extraordinary leave taken by the employee does not count for increment. If the postponed date of increment falls on any date of a month in which it was originally due, it shall be granted from the first day of that month without getting it pre-audited from the chief accounts officer (establishment & audit section), CAO (EAD). In all other cases, the PIC in duplicate should be got pre-audited from the head office. (See annexure 'A' to this subject code.	At the beginning of every month —do—
Pay & accounts section, head office/work location	4. For increment above efficiency bar (for all employee categories) prepare periodical increment certificate (PIC) as per instructions of the Board laid down in chapter II of the MOI on service matters, vol. II.	As and when

Responsible	Action	Timing										
Competent authority	5. Issue order sanctioning increment above efficiency bar.	—do—										
Head office/ work location	6. File copy of PIC/order whenever applicable, in the personal file of the concerned employee.	Immediately										
Section responsible for drawing salary	7. Receive personal file and S.Book/S.Record and post details off PIC/order in the pay roll ledger.	Within 7 days of sanction of increments										
	8. In case of stoppage of increment with or without future effect record necessary details in the SB/SR and ICR and getting it noted from the section responsible for drawing salary.	Within 7 days of stoppage of increment										
Drawing and disbursing officer (DDO)/competent authority	9. In case of general revision of pay scale(s) of employee(s), fix the pay as per the instructions laid down in the order of the Board revising pay scales or in the absence of which, as per the provisions laid down in the MSR vol. I, part I.	As and when										
	<table border="0"> <thead> <tr> <th data-bbox="506 1440 678 1474">FORM TITLE</th> <th data-bbox="928 1440 1075 1474">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="506 1503 896 1537">Increment control register (ICR)</td> <td data-bbox="971 1503 1075 1537">PA—07</td> </tr> <tr> <td data-bbox="506 1566 727 1600">Service book (SB)</td> <td data-bbox="938 1566 1075 1600">PA—06 A</td> </tr> <tr> <td data-bbox="506 1629 743 1663">Service record (SR)</td> <td data-bbox="971 1629 1075 1663">PA—08</td> </tr> <tr> <td data-bbox="506 1692 760 1768">Periodical increment certificate (PIC)</td> <td data-bbox="938 1734 1075 1768">PA—07 A</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Increment control register (ICR)	PA—07	Service book (SB)	PA—06 A	Service record (SR)	PA—08	Periodical increment certificate (PIC)	PA—07 A	
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Service record (SR)	PA—08											
Periodical increment certificate (PIC)	PA—07 A											

Annexure 'A' to Subject Code—03.

Copy of Secretary/Finance, PSEB, Patiala
Memo No. 34732/35102/Fin-326 dated 5/
4/1984.

Subject :— Periodical increment
certificate. Audit verification
thereof.

1. According to the existing instructions applicable with effect from 1/1/75 the annual increment to a Board employee is allowed with effect from first of the month in which it falls due. Cases have come to the notice of this office that whenever an employee proceeds on Extra Ordinary leave and such period does not count towards increment or where there is any break, periodical increment certificates are sent to Chief Accounts officer for pre-audit though there is no change in the date of next annual increment.

2. The matter has been considered and it is clarified that the postponement of normal increment will be worked out as per extant rules and orders. If, however, the postponed increment, falls on any date or a month in which it was originally due, it will be granted from the first of that month. In such cases the submission of the periodical increment certificate for verification of date of increment to Chief Accounts Officer (EAD Section), PSEB, Patiala is not necessary. The increment in such cases may be sanctioned by the competent authorities themselves.

04 Regular employees-transfer

Responsible	Action	Timing
Establishment section, transferor location	1. Receive transfer order (TRO) and endorse copy of the TRO to the employee.	Immediately on Receipt of TRO
Employee on transfer	2. Receive endorsed copy of TRO. Prepare charge report (CR)/departure report (DR) in duplicate and submit it to his/her immediate superior. In the case of officer grade employee, send copies of the CR (departure) to the following : (1) One copy to the secretary PSEB (2) One copy to the drawing and disbursing officer (DDO) (3) One copy to the establishment section (4) One copy to be retained by the officer	As and when
	3. Additional copies of the CR (departure) may be sent to other officers/authorities of the Board as may be specified.	—do—
Establishment section, transferor location	4. File the TRO and CR/DR in the personal file of the employee and update the following records : (1) Service book (SB)/service record (SR) (2) Increment control register (ICR) (3) Payroll ledger (PRI.).	Immediately
	5. Inform pay bill section to prepare last pay certificate (LPC) of the concerned	—do—

Responsible	Action	Timing
Pay bill section	<p>employee. In case of transfer of employee within an accounting unit (AU), LPC is not to be issued by the pay bill section. Instead, only the name of the employee is to be noted under the transferee section/office.</p> <p>6. Draw salary for the number of days the employee has worked in the AU and make payments to him. In case transfer is within the AU, pay salary on usual date.</p> <p>7. Prepare the LPC indicating the following:</p> <ul style="list-style-type: none"> (1) Period upto which the salary has been paid (2) Nature of recoveries in respect of loans and advances and all other types of deductions (3) Period upto which deductions have been made. <p>8. For recoveries in respect of loans and advances, follow the procedure given in the 'manual on inter unit accounting' for raising debit/credit.</p>	<p>Immediately/ due date of payment</p> <p>Immediately</p> <p>As and when monthly account is complied</p>
Establishment section, transferor section	<p>9. Forward the following records of the employee to the transferee location:</p> <ul style="list-style-type: none"> (1) Service record (SR)/Service book (SB) (2) Personal file (3) Last pay certificate (LPC) 	<p>Within 7 days of employee joining the transferee location</p>

Responsible	Action	Timing														
Transferee location	10. Receive the various records stated in (9) pertaining to the transferred employee. Update the transfer in the following records: (1) Increment control register (ICR) (2) Payroll ledger (PRL)	Same day														
Employee on transfer	11. On joining the new location submit CR/ JR to his/her immediate superior at the new location.	As and when														
Transferee location	12. In the case of officer grade employees, forward copies of the CR (joining) to the various authorities as specified in step (2).	Immediately														
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Payroll ledger (PRL)	PA-01															
Last pay certificate (LPC)	PA-11															

05 Regular employees-promotion

Responsible	Action	Timing
Competent authority in the Board	<p>1. Issue promotion order of the employee after completing all formalities as laid down by the Board for promotion of its employees in chapter II of the MOI on service matters, vol. II. Send copies of the promotion order/office order (O/O) to the following :</p> <p>(1) One copy to the establishment section/accounts section of concerned location</p> <p>(2) One copy to the head of the section where the employee is working</p> <p>(3) One copy to the employee concerned</p> <p>(4) Copies to other concerned authorities as may be specified.</p>	As and when
Employee on transfer	<p>2. Receive copy of promotion order. Prepare charge report in respect of post from which promoted and submit it to his/her immediate superior. In the case of officer grade employee, distribute copies of the CR (departure) to the authorities as specified in step (2) of subject code .04.</p> <p>3. In case of transfers on promotion, follows all steps, covered under subject code 2.04 on 'transfer'.</p>	<p>As and when</p> <p>As specified in subject Code 2.04</p>

Responsible	Action	Timing												
Establishment section/ accounts section	4. Make entry of promotion in the SB/SR of the concerned employee. Get the pay fixed from the competent authority and complete the SB/SR and ICR.	Within the same month												
Transferee DDO	5. Incorporate changes on account of fixation of pay in the payroll ledger for the month on the basis of approval given by the competent authority. 6. Follow the above procedure in case of demotions also.	Immediately												
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06 Regular employees-resignation

Responsible	Action	Timing																
Competent authority	1. Acceptance resignation of an employee, inform the concerned offices/ sections of the Board and employee concern.	Within 3 days																
Employee resigning	2. Receive copy of acceptance of resignation from the competent authority Prepare CR (departure)/DR in duplicate and submit it to his/her immediate superior.	As and when																
Establishment section	3. Receive copy of acceptance of resignation and CR (departure)/DR. File in the personal file of the employee and update the SB/SR and the ICR.	Immediately																
P&A sec. at HO, A/cs. Sec. Project accounting all at work location	4. Enter particulars of resignation in the PRL. Ensure that the employee who has resigned is not included in the month's/ subsequent month's pay bill.	Same day																
	5. Ensure that the 'no demand certificate' in respect of employee who has resigned, is received from all concerned offices of the Board before he/she is paid his/her salary.	As early as possible																
	6. If the employee who has resigned wants to be relieved before expiry of notice period, get the amount deposited from him for the period short of notice period.	Immediately																
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No demand certificate	Existing																	

07 Regular employees-retirement

Responsible	Action	Timing
Section Maintaining SB/SR	1. Prepare list of employees retiring during the year on the basis of employee-wise details recorded from the SB/SR and bio-data records.	At the beginning of the year
	2. Forward list of employees retiring to the appropriate authority for issue of retirement order.	As and when
Appropriate authority	3. Issue order confirming retirement of service of the employee. Send copy of order to the employee and concerned offices of the board.	Well before retirement date
Retiring employee	4. Submit charge report (departure) CR (departure) departure report (DR) to his/her immediate superior on his/her date of retirement and if the date of retirement happens to fall on a holiday(s), submit it on the last Working day before the date of retirement. <small>(Note : It is the responsibility of the officer in charge where SB/SR is maintained to ensure that any employee due for retirement on a particular date is not allowed to retain his services even if retirement orders are not received by him/her).</small>	As and when
Establishment section	5. Receive order and record retirement of service in the SB/SR and personal file of the employee.	Same day
	6. Inform pay & accounts section and section concerned, of the retirement date of the employee.	—do—
Section responsible for drawing salary	7. Ensure that employees mentioned in the retirement order are not included in the month's/subsequent month's pay bill.	Same day

Responsible	Action	Timing												
Establishment Section	8. Obtain 'no demand certificate' from each office where the employee has worked during his service.	Within period prescribed by the Board												
	9. On receipt of the 'no demand certificate' from the concerned offices, prepare a consolidated no demand certificate together with the final settlement account from the payroll ledger/acquittance roll for the person whose employment has ceased.	As and when												
	10. Forward the final settlement account together with the consolidated 'no demand certificate' to the competent authority for sanction of payment.	Immediately												
	11. Forward copies of documents mentioned in (9) alongwith pension papers to the pension section.	—do—												
	Drawing and disbursing officer	12. Ensure that the last months salary is not disbursed, unless 'no demand certificate' is received from all concerned offices of the Board.	—do—											
	<table border="1"> <thead> <tr> <th data-bbox="553 1360 992 1444">FORM TITLE</th> <th data-bbox="992 1360 1154 1444">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="553 1444 992 1507">Service book (SB)</td> <td data-bbox="992 1444 1154 1507">PA—06 A</td> </tr> <tr> <td data-bbox="553 1507 992 1570">Service record (SR)</td> <td data-bbox="992 1507 1154 1570">PA—06</td> </tr> <tr> <td data-bbox="553 1570 992 1633">Payroll ledger (PRL)</td> <td data-bbox="992 1570 1154 1633">PA—01</td> </tr> <tr> <td data-bbox="553 1633 992 1696">Acquittance roll (A.Roll)</td> <td data-bbox="992 1633 1154 1696">PA—02</td> </tr> <tr> <td data-bbox="553 1696 992 1843">Charge Report (CR)</td> <td data-bbox="992 1696 1154 1843">PA—12</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Service book (SB)	PA—06 A	Service record (SR)	PA—06	Payroll ledger (PRL)	PA—01	Acquittance roll (A.Roll)	PA—02	Charge Report (CR)	PA—12	
FORM TITLE	FORM NO.													
Service book (SB)	PA—06 A													
Service record (SR)	PA—06													
Payroll ledger (PRL)	PA—01													
Acquittance roll (A.Roll)	PA—02													
Charge Report (CR)	PA—12													

08 Regular employees-dismissal/termination of services

Responsible	Action	Timing														
Appropriate authority	1. In case it is decided to terminate the services/dismiss and the employee(s) of the Board, send copies of the termination/dismissal order to the Establishment Section.	As and when														
Establishment section	2. On the basis of the above order, record termination of services/dismissal in the SB/SR and personal file of the employee(s).	Same day .														
	3. Send the SB/SR to the section responsible for drawing salary.	—do—														
Drg. & disbursing officer	4. Ensure that the employee(s) mentioned in the order is/are not included in the month's/subsequent month's pay bill.	—do—														
Establishment section	5. Carry out steps (8), (9) and (10) of subject code 07.	As mentioned on subject code .07														
Terminated Dismissed employee	6. Submit charge report (departure) CR (departure)/departure report (DR) to his/her immediate superior.	As & when														
Drg.&disbursing officer	7. Carry out step (12) of subject code 2.07.	—do—														
	<table style="width: 100%; border: none;"> <tr> <td style="text-align: left;">FORM TITLE</td> <td style="text-align: left;">FORM NO.</td> </tr> <tr> <td>Service book (SB)</td> <td>PA-06 A</td> </tr> <tr> <td>Service record (SR)</td> <td>PA-06</td> </tr> <tr> <td>Payroll ledger (PRL)</td> <td>PA-01</td> </tr> <tr> <td>Charge Report (departure)</td> <td></td> </tr> <tr> <td>CR (departure)</td> <td>PA-12</td> </tr> <tr> <td>Acquittance Roll (A.Roll)</td> <td>PA-02</td> </tr> </table>	FORM TITLE	FORM NO.	Service book (SB)	PA-06 A	Service record (SR)	PA-06	Payroll ledger (PRL)	PA-01	Charge Report (departure)		CR (departure)	PA-12	Acquittance Roll (A.Roll)	PA-02	
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Payroll ledger (PRL)	PA-01															
Charge Report (departure)																
CR (departure)	PA-12															
Acquittance Roll (A.Roll)	PA-02															

09 Regular employees-death

Responsible	Action	Timing
Immediate supervisor at work location of the deceased employee	1. Received death certificate of the employee from the nominee/legal heir of the deceased employee. Forward it to the appropriate authority for further action.	As and when
Appropriate authority	2. Send intimation of cessation of employment on account of death of the employee to the Establishment Section.	Within 3 days of receipt of death certificate
Establishment Section	3. On the basis of the above intimation, record date of expiry of the employee in the SB/SR and personal file of the deceased employee.	Same day
Drawing and disbursing officer	4. Draw the salary of the deceased employee upto and including the day of death, if otherwise admissible.	—do—
Disbursing officer	5. Follow the procedure for payment of dues to the legal heir of the deceased employee as laid down in the annexure 'A'	
Pay & A/cs Section at H.O./ A/cs. Section at work location/ projects accounting cell at project location	6. Ensure that the name of the deceased employee is not included in the month's/ subsequent month's pay bill.	At the time of preparation of the payroll ledger
	7. Ensure that such employees figure as a reconciling item in the pay bill reconciliation for the month.	As and when
	8. Follow steps (7) and (8) of subject code 07.	As mentioned in subject code 2.07

Responsible	Action	Timing										
	9. Forward the final settlement account together with the 'Consolidated no demand certificate' to the competent authority for sanction of payment to the nominee/legal heir of the deceased employee. 10. Take suitable action for processing family pension and other pensionary benefits as mentioned under subject code. 26.	Immediately As and when										
	<table border="0"> <tr> <td data-bbox="488 1451 893 1522">FORM TITLE</td> <td data-bbox="893 1451 1084 1522">FORM NO.</td> </tr> <tr> <td data-bbox="488 1522 893 1585">Service book (SB)</td> <td data-bbox="893 1522 1084 1585">PA-06 A</td> </tr> <tr> <td data-bbox="488 1585 893 1648">Service record (SR)</td> <td data-bbox="893 1585 1084 1648">PA-06</td> </tr> <tr> <td data-bbox="488 1648 893 1711">Payroll ledger (PRL)</td> <td data-bbox="893 1648 1084 1711">PA-01</td> </tr> <tr> <td data-bbox="488 1711 893 1774">Acquittance roll (A.Roll)</td> <td data-bbox="893 1711 1084 1774">PA-02</td> </tr> </table>	FORM TITLE	FORM NO.	Service book (SB)	PA-06 A	Service record (SR)	PA-06	Payroll ledger (PRL)	PA-01	Acquittance roll (A.Roll)	PA-02	
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Acquittance roll (A.Roll)	PA-02											

APPENDIX-1

(See subject code-09)

DEATH OF PAYEE

1. Pay, allowances or pension can be drawn for the day of a person's death, the hour at which death takes place has no effect on the claim.

Note-'Day' for the purpose of above para should mean a calendar day beginning and ending at midnight.

2. Pay and other allowances of pensions claimed on behalf of a deceased Board employee or pensioner may be paid without the production of the usual legal authority : (1) to the extent of Rs. 2,500 under the orders of the Disbursing officers responsible for the payment after such enquiry into the right and title of the claimant as may be deemed sufficient; (2) for the excess over Rs. 2,500 under the orders of Board on execution of an indemnity bond for the gross amount due for payment with such sureties as it may be required, if it is satisfied of the right and title of the claimant and considered that undue delay and hardship would be caused by insisting on the production of letters of administration.

3. In any case of doubt payment shall be made only to the person producing legal authority. Payment of arrears of pension on behalf of a deceased pensioner is further subject to the provisions of note 3 below this para.

Note 1. Normally there should be two sureties both of known financial ability, unless the gross amount of the claim is less than Rs. 5,000 in which case the authority accepting the indemnity bond, on the form 'A' attached for and on behalf of the Board, should decide, on the merits of each case, whether accept only one surety instead of two.

Note 2. The obliger as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect of force. The bond is also required to be accepted on behalf of the Board by an officer duly authorised.

Note 3. Payment of arrears of pension due to the deceased pensioner may be made to his heirs/nominated heirs, provided they apply within one year of his death. It cannot be paid thereafter without the sanction of the authority, by whom the pension was sanctioned.

Note 4. Pensioners are allowed to register the name of their heirs with the CAO (Pension Section).

4. Arrears due to the deceased pensioner may be paid by the Disbursing officer to the wife/husband of the deceased as recorded with him on submission of a death certificate signed by a responsible officer, the pensioner's copy of Pension Payment Order. In other cases the payment to the legal heir be made on the authority of CAO.

5. Any person claiming as the heir of a deceased pensioner, shall be required to produce the pensioner's portion of the Pension Payment order, or if no Pension Payment Order has been issued, the copy of the order in which sanction to the Pension was communicated to the pensioner or his heirs.

10 Regular employees-attendance procedures

Responsible	Action	Timing
Work location/ division	1. Prepare detailed Acquittance rolls (A. Rolls) upto the cut off date for reporting of attendance for Non-gazetted employees.	Upto the cut off date
Establishment/ Pay bill section	2. Record exceptions in attendance i.e. absenteeism in the duty certificate for Non gazetted employee and forward it to the Establishment/Pay bill section.	Cut-off date
Pay bill section	3. Receive the duty certificate/report of absenteeism from the concerned offices of the Board.	—do—
Pay bill section	4. Incorporate the absenteeism reports in the pay bills.	Immediately
	FORM TITLE	FORM NO.
	Acquittance rolls (A.rolls)	PA-02

11 Regular gazetted employees-pay bill/pay roll preparation and disbursement.

Responsible	Action	Timing
Drawing and disbursing officer	1. On receipt of the charge report (joining) CR (joining)/joining report (JR) of the employee record the particulars relevant to his/her drawing of salary in the payroll ledger (PRL).	Immediately
Secretary Board	2. In the case of any change in a particular month's payroll/pay bill, inform the Pay and Accounts/Pay bill Section through a memo, of the changes as a result of : (1) Stoppages/fresh grants of increments above efficiency bar. (2) Suspension of staff due to misconduct etc. regularisation of suspension period. (3) Any other event effective the pay.	As and when
Pay & Accounts/Pay bill section	3. Record changes mentioned in (2) above in the SR and payroll ledger (PRL).	Immediately
	4. Maintain records of changes in (2) as also : (1) Loans and advances to employees (2) Medical reimbursement (3) Conveyance Allowances	As and when
	5. Prepare payroll ledger giving particulars of gross salary, deductions and net salary payable.	By 3rd week of the month
	6. Prepare cash/bank payment vouchers for net salaries payable. Attach a separate sheet showing list of	Last week of the month

Responsible	Action	Timing
Cash section	<p>names of employees and account numbers to the bank pay voucher.</p> <p>7. Get the list/voucher approved by competent authority and send list/cash/bank payment vouchers to the cash section.</p> <p>8. In case of standing instructions to the bank for direct credit into individual employee bank accounts, prepare a consolidated cheque for the net salaries payable and forward to the bank together with the list of names and bank account numbers. Enter into the bank payment book debiting net salary account.</p>	<p>Same day</p> <p>—do—</p>
Pay and Accounts Section/Pay bill section	<p>9. In the case of direct payments prepare cheques and forward them together with the salary slips to the gazetted officers. Enter the name in the bank payment book debiting net salary payable account.</p> <p>10. Obtain receipts from employees together with the duty certificate and other relevant certificates i.e. house rent certificate, certificate for the drawl of local outdoor duty allowance/special allowance etc.</p> <p>11. On receipt of certificates, scrutinise for any discrepancies. In the case of any discrepancies, take appropriate action to adjust for the same in the next months salary.</p> <p>12. Make appropriate updations/changes through the 'plate' into, the</p>	<p>Same day</p> <p>As specified</p> <p>Immediately</p> <p>Immediately</p>

Responsible	Action	Timing																
Pay and Accounts Section/Pay bill section	plate updating card maintained on the bradma systems.																	
	<p>13. Prepare a bank payment voucher for deposit of deductions such as income tax, LIC etc. and get the same authorised by the competent authority.</p> <p>14. Forward the bank payment voucher to the cash section for preparation of cheques.</p>	<p>By 7th of next month</p> <p>Immediately</p>																
	<table border="0"> <thead> <tr> <th data-bbox="505 1213 899 1262">FORM TITLE</th> <th data-bbox="922 1213 1084 1262">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="505 1283 899 1331">Charge report (Joining) CR</td> <td data-bbox="922 1283 1084 1331"></td> </tr> <tr> <td data-bbox="505 1352 899 1400">CR (joining)</td> <td data-bbox="922 1352 1084 1400">PA-12</td> </tr> <tr> <td data-bbox="505 1421 899 1470">Payroll Ledger (PRL)</td> <td data-bbox="922 1421 1084 1470">PA-01</td> </tr> <tr> <td data-bbox="505 1491 899 1539">Service record (SR)</td> <td data-bbox="922 1491 1084 1539">PA-06</td> </tr> <tr> <td data-bbox="505 1560 899 1608">Cash/Bank payment voucher</td> <td data-bbox="922 1560 1084 1608">C&B-3</td> </tr> <tr> <td data-bbox="505 1629 899 1677">Journal voucher</td> <td data-bbox="922 1629 1084 1677">Comp-I</td> </tr> <tr> <td data-bbox="505 1698 899 1747">Bank payment book</td> <td data-bbox="922 1698 1084 1747">C&B-I</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Charge report (Joining) CR		CR (joining)	PA-12	Payroll Ledger (PRL)	PA-01	Service record (SR)	PA-06	Cash/Bank payment voucher	C&B-3	Journal voucher	Comp-I	Bank payment book	C&B-I	
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Journal voucher	Comp-I																	
Bank payment book	C&B-I																	

12 Regular non-gazetted employees-pay bill preparation and disbursement

Responsible	Action	Timing
Estt./ Section at Div. Office Bill Section at H.O.	1. Receive acquittance rolls (A. Rolls) from Sub-divisions/different sections of Head Office together <u>with the attendance certificate on the A. Rolls.</u>	Cut-off date
Establishment Section at Div. Establishment/ Bill Section at Head Office	2. Prepare pay roll ledger for Non-gazetted employees based on <u>attendance records</u> , leave records service book (SR) and increment control register (ICR) (for any changes).	3rd week of the month
	3. Compare current month's computations with previous month's computations. Ensure that the difference between the current month's computations and the previous month's computations can be accounted for.	—do—
	4. Record pass order on the PRL and get it signed from the drawing and disbursing officer.	Immediately
For offices locates at Patiala	5. Get the payroll ledger pre-audited from the EAD section.	5/6 days before the due date for salaries
EAD Section at Division/ Establishment Section H.O.	6. Prepare the cash/bank payment voucher (CPV/BPV) for the net salary payable and ensure that the account head being debited is the net salary payable accounts.	Next day
Pay bill section at H.O./ Accounts Section at	7. Get the C/BPV approved by the Competent Authority. In case of standing instructions to bank for direct salary credits into individual employee bank	Immediately

Responsible	Action	Timing
Division	accounts follow procedure outlined in Step 8 of subject code. 11.	
	8. Forward audited payroll ledger together with the C/BPV to the cash section for payment.	Same day
Cash Section	9. Receive sanctioned/approved C/BPV's and payroll ledger. Prepare cheques for net salary payable in the names of disbursing officers/SDO.	Immediately
	10. In the case of direct payment of salary into bank follow procedure outlined under subject code 11 of this Manual. In case salary to employees is payable through a bank where the disbursing officer has no drawing limit, prepare a bank demand draft in favour of the bank manager and send it to him alongwith a list of employees, their account numbers and amounts to be credited into their individual bank accounts.	Immediately
Disbursing officer/official	11. Obtain employees' signature on the various revenue stamp affixed against his name of the acquittance roll (A. Roll)	Next day
Disbursing officer	12. Encash the cheque received and pay salaries on the appointed day.	Appointed day
	13. In case of head office/Project offices issue cash equal to the passed A. Rolls to an employee authorised by Disbursing Officer for disbursement of salary to the employees.	Same day
Disbursing officer	14. Return A. Roll together with the payment certificate and undisbursed cash amount to the cash section.	—do—

Responsible	Action	Timing																
Cash Section	15. Receive receipted copy of acquittance roll and undisbursed amount, if any. Prepare cash/bank payment voucher (CPV/BPV) and ensure that account head being debited is the net salary payable account and account being credited is the cash/bank account (for amounts paid) and unpaid salaries account (for amounts remaining undisbursed).	do—																
	16. Make necessary entries in the cash/bank payment book under net salary payable account column and cash/bank receipt under unpaid salaries account column,	Same day																
	17. For payment of unpaid salaries follows steps outlined under subject code 22.	End of the month																
	18. Record particulars of unpaid salaries in the unpaid salaries register.	Immediately																
	<table border="0"> <thead> <tr> <th data-bbox="529 1325 938 1367">FORM TITLE</th> <th data-bbox="938 1325 1118 1367">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="529 1398 938 1461">Acquittance roll/attendance (AR/AC)</td> <td data-bbox="938 1398 1118 1461">PA—02</td> </tr> <tr> <td data-bbox="529 1482 938 1524">Payroll ledger (PRL)</td> <td data-bbox="938 1482 1118 1524">PA—01</td> </tr> <tr> <td data-bbox="529 1535 938 1577">Service Book (SB)</td> <td data-bbox="938 1535 1118 1577">PA—06—A</td> </tr> <tr> <td data-bbox="529 1587 938 1650">Increment control register (ICR)</td> <td data-bbox="938 1587 1118 1650">PA—07</td> </tr> <tr> <td data-bbox="529 1671 938 1713">Journal voucher</td> <td data-bbox="938 1671 1118 1713">Comp—1</td> </tr> <tr> <td data-bbox="529 1724 938 1766">Cash/Bank payment voucher</td> <td data-bbox="938 1724 1118 1766">C&B—3</td> </tr> <tr> <td data-bbox="529 1776 938 1818">Unpaid salaries register</td> <td data-bbox="938 1776 1118 1818">Comp-5</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Acquittance roll/attendance (AR/AC)	PA—02	Payroll ledger (PRL)	PA—01	Service Book (SB)	PA—06—A	Increment control register (ICR)	PA—07	Journal voucher	Comp—1	Cash/Bank payment voucher	C&B—3	Unpaid salaries register	Comp-5	
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Unpaid salaries register	Comp-5																	

13 Work charged/Causal employees (daily labour employees) appointment

Responsible	Action	Timing						
Competent authority	1. Appoint work charged/casual employees under proper sanction within the provision in the various estimates.	As and when						
General section	2. Issue appointment letter (AL) in case of work charged employees as per instructions of the Board.	Immediately						
Divisional Supdt. Accounts section	3. Forward a copy of the sanction/additional sanction order to the Divisional Supdt. (Accounts) Accounts Section.	Immediately						
Sub-division Office	4. Receive the sanction/additional sanction order and record particulars of the sanction/additional sanction in the 'Register of Wages to Work Charged/Daily Labour Employees'. Initial the entries.	Same day						
	5. Maintain Service Book (SB) in case of work charged employees.	As and when						
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO</td> </tr> <tr> <td>Register of wages of work charged/daily labour employees</td> <td>PA-03</td> </tr> <tr> <td>Service book (SB)</td> <td>PA-06</td> </tr> </table>	FORM TITLE	FORM NO	Register of wages of work charged/daily labour employees	PA-03	Service book (SB)	PA-06	
FORM TITLE	FORM NO							
Register of wages of work charged/daily labour employees	PA-03							
Service book (SB)	PA-06							

**14 Work charged/Casual employees (daily labour employees)
attendance procedures**

Responsible	Action	Timing
JE/SO	1. Maintain record of attendances of absences of work charged establishment/casual labour (daily labour employees) in the attendance sheet.	Daily
SDO	2. Send requisition for the blank attendance sheet to the Divisional office/Project accounting cell.	10 days before end of the month
Divisional Office/Project accounting cell	3. On receipt of requisition, issue blank attendance sheet duly signed by the Divisional Accountant. Allot serial number and keep a record of attendance sheets issued to various sub-divisions/offices in a register.	Within 3 days of receipt of requisition
JE/SO	4. Mark attendances and absences in the attendance sheet. Avoid interpolations. Cuttings, if any, should be attested by the SDO	Daily
JE	5. Prepare progress report (Form C & E-41) in case work is being executed by employing daily labour. This should be authenticated by the Engineer incharge of the work.	—do—
JE	6. Measure the work done by the work charged establishment/daily labour employees, and record the same in the 'Work Measurement Book' (WMB). In the case of major works, record measurement in the Initial Works Register (IWR).	First Day of the next month
<p>Note : Gross salary of the employee plus employer's share of contribution towards E.P.F. be taken into account while comparing value of work done.</p>		

Responsible	Action	Timing
SDO	7. Scrutinise the measurement recorded by the JE and check measure as prescribed by the Board.	Immediately
SDC/Clerk	8. Check arithmetical accuracy of the measurement and sign.	Same day
SDO	9. Sign the WMB/IWR.	—do—
	10. Instruction laid in Annexure 'A' be followed meticulously.	
	FORM TITLE	FORM NO.
	Attendance sheet	CE-40
	Daily progress report	CE 41 Existing
	Work measurement book (WMB	CE-1
	Initial works register (IWR)	CE-26

"Annexure A"

In order to avoid malpractices as a result of the misuse of the muster Roll/attendance sheets of daily labour/work charged labour the following instructions be followed meticulously and for strict compliance.

1. For work done by daily labour, the subordinate incharge of the work will prepare muster roll which will show the work done by this means labour and the amount payable on this account.
2. The nominal muster roll, PA-05 is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.
3. One Attendance sheet/Muster Roll for a month should be issued to a JE for execution of various works under him instead of one roll for one work (as circulated vide CAO/WM&G, PSEB, Patiala memo No. 4198/4363/WM&G dated 29.3.95).
4. The daily attendance and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way so as to :-
 - i) facilitate the correct calculation of the net wages of each person for the period of payment ;
 - ii) render it difficult to temper with or to make unauthorised additions to or alterations in entries, once made ; and
 - iii) facilitate the correct classification of the cost of labour by works and sub-heads of works, where necessary.
5. The muster roll/attendance sheet thus prepared be given the specific serial number and entered in muster roll/workcharged attendance sheet control register to be maintained in the Divisional Office. The signature of the officer/official of the sub-division be obtained in this register.
6. The muster rolls/attendance sheets received by the SDO, from the Divisional Office be entered in the control register to be maintained by the Sub-Division.
7. The attendance on each muster roll/workcharged attendance sheet be marked by SO/JE Incharge daily and physical checking of the attendance be done by the SDO Incharge once in every fortnight.
8. SE Incharge of construction must also test check some of the muster rolls/attendance sheets so as to ensure that the same are being issued and maintained properly.

9. The Extent of responsibility/accountability of the Junior Engineer/Sectional Officer, SDC/Clerk concerned and that of the SDO in regard to the attendance procedure, maintaining record of attendance, making entries in the Measurement Book, scrutiny of the measurement and checking arithmetical accuracy of the measurements is further laid down in this manual.
10. In addition, complete postal address (both permanent and local) of every person employed on daily wage/workcharged basis should also be maintained in Sub-Divisional Office. It should be meticulously ensured that muster rolls, duly completed daily are available at site for verification by any checking authority. Its non-availability would carry an adverse presumption of malafide resulting in disciplinary action.
11. The Board has further decided as under :-
 - i) Sr. Xens should issued identity Card to work-charged employees and these should be shown to the agency exercising the surprise checks, officer/officials making payment of wages etc.
 - ii) Sr. Xen should check all the workers at the site of a work atleast once in a month in one Sub-Divn. and authenticate the attendance of the Muster Roll/Attendance Sheet. The Divisional Supdt./Accounts shall not pass the pay bill unless the checking of Sr. Xen is recorded as aforesaid.
 - iii) Sr. Xen should obtain specimen signatures/Thumb impressions of the workers while checking their presence on the site of work and pass on the specimen signature/Thumb impression Sheet duly attested to the Divn. Supdt./Accounts for comparison with the said Muster Roll/Acquittance Roll after the paid vouchers are received in the Division.

It should be clearly understood that if any one is found negligent/guilty in not maintaining the proper record, exercising the prescribed checks in accordance with the above procedure, during checking through vigilance and other means contemplated by the Board, ignorance of the instructions/provisions of the Code would not be considered as an excuse and the delinquent officer/official will be proceeded against for suitable disciplinary action.

15 Work charged/daily labour employees—pay bill preparation and checking

Responsible	Action	Timing
JE/SO	1. Prepare pay bills from the attendance sheet and hand over along with attendance sheet, WMB and IWR to the SDC/clerk.	Beginning of the next month
SDC/Clerk	2. Check the pay bills and attendance sheet with related WMB/IWR and refer to sanctions/order issued for the purpose. Also, check the rates of pay and associated computations. Sign the pay bill certifying the accuracy of the same. Forward to the SDO.	Same day
SDO	3. Scrutinise on receipt, the pay bill, WMB/IWR and approve.	—do—
	4. In case the work is unsusceptible of measurement, certify in the pay bill in case of W.C. establishment and in muster roll for daily labour that the concerned work is not measurable.	—do—
	5. Forward pay bill along with attendance sheet and WMB/IWR to the accounts section at the division/project accounting cell.	—do—
Supdt. Divnl. Accountant/ project accounting cell	6. On receipt of pay bill, attendance sheet WMB/IWR, check the same with reference to norms laid down/schedule of rates fixed by the board.	Immediately
	7. For the No. of days, the staff is employed on Capital works, the wages shall be capitalised on the concerned work(s). In case, some staff remains to be adjusted the amount to be charged	—do—

Responsible	Action	Timing								
	to special maintenance estimates as per instruction contained in memo no. 83/85/PA/CC (Finance)/ Loose dated 16.3.92 issued by Chief Controller Finance, PSEB, Patiala.									
Supdt. Divnl. Accountant/ project accounting cell	8. Enter the details of the pay bill in the 'register of wages to work charged/daily labour employees'. Record pass order. Prepare C/BPV for net amount payable and put it up to the divisional/accounts officer.	Same day								
Supdt. Divnl. Accounts officer	9. On receipt, scrutinise pay bill with WMB/IWR and approve/if found in order. Sign C/BPV and forward pay bill along with C/BPV to the Supdt. divisional accountant/project accounting cell.	Immediately								
Supdt. Divnl. Accountant/ project accounting cell	10. Send C/BPV to the cash section.	Same day								
	<table border="0"> <thead> <tr> <th data-bbox="488 1444 906 1486">FORM TITLE</th> <th data-bbox="906 1444 1084 1486">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="488 1507 906 1549">Initial works register (IWR)</td> <td data-bbox="906 1507 1084 1549">CE-26</td> </tr> <tr> <td data-bbox="488 1570 906 1654">Cash/bank payment voucher (CPV/BPV)</td> <td data-bbox="906 1570 1084 1654">C&B-3</td> </tr> <tr> <td data-bbox="488 1675 906 1717">Work measurement book (WMB)</td> <td data-bbox="906 1675 1084 1717">CE-1</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Initial works register (IWR)	CE-26	Cash/bank payment voucher (CPV/BPV)	C&B-3	Work measurement book (WMB)	CE-1	
FORM TITLE	FORM NO.									
Initial works register (IWR)	CE-26									
Cash/bank payment voucher (CPV/BPV)	C&B-3									
Work measurement book (WMB)	CE-1									

16 Employee contribution of GPF

Responsible	Action	Timing
Establishment/ accounts section at divn. project accounting cell	1. Prepare alphabetically, employeewise details of deduction in respect of employee contribution to GPF in respect of all employees under an AU and prepare and alphabetical abstract. Tally the amount with the trail balance.	Beginning of the next month
	2. Submit the abstract of GPF schedule to the drawing and disbursing officer.	Within 10 days
Drawing & disbursing officer	3. Approve the abstract of GPF schedule and sent it to the establishment/accounts section/project accounting cell.	Same day
Establishment/ accounts section project accounting cell	4. Prepare alphabetical employeewise abstract of GPF schedule in respect of refundable/non refundable advances given to employees against the GPF.	Beginning of the next month
	5. Forward the abstract of GPF schedule to the drawing and disbursing officer.	Within 10 days
Drawing & disbursing officer	6. Approve the abstract of GPF schedule the sent it to the establishment/accounts section/project accounting cell.	Same day
Estt./accounts section project accounting cell	7. Ensure that the details in the schedules tally with the general ledger, monthly account and trial balance.	Same day
	8. After the close of account for the month of March, sent to A.O. (GPF) a U-cheque for the total amount deducted from the employee during the account year. Also raise I.U.T. bill for the total amount paid to the employ-	In the month of May

Responsible	Action	Timing
Drawing & disbursing officer	<p>ees on account of refundable/non-refundable advances and final payment.</p> <p>9. Receive sanction for payment of advance from the GPF/fund withdrawal of GPF from competent authority. Enter in the 'register of miscellaneous sanctions'.</p> <p>10. On receipt of docket voucher (DV) form in duplicate from the claimant, examine with reference to sanction. Approve it and put it up to the divul./accounts officer for signature.</p> <p>11. Forward DV duly approved to the CAO (GPF section) for pre-audit.</p>	<p>As and when</p> <p>—do—</p> <p>Same day</p>
GPF section	<p>12. Receive DV and examine with reference to sanction accorded by the competent authority. If found in order, debit personal account of the employee in the ledger and record the pre-audit order.</p> <p>13. Return the original copy of the DV to the drawing and disbursing officer concerned.</p>	<p>Within 2 days</p> <p>Immediately</p>
Drawing & disbursing officer	<p>14. Prepare C/BPV debiting relevant employee loan/advance account head and crediting disbursement bank account.</p> <p>15. Get the C/BPV approved by the competent authority and forward the C/BPV to the cash section for payment.</p>	<p>—do—</p> <p>Same day</p>
Cash section	<p>16. Make payment as per procedure outlined in the 'manual on Cash and Bank accounting'.</p>	<p>—do—</p>

Responsible	Action	Timing								
GPF section at head office	17. Compute interest on each employee's contribution in the GPF ledger and prepare journal voucher (JV) debiting interest on GPF a/c and employee contribution to GPF.	At the end of the accounting period								
	18. In case an employee is transferred from one division to another, intimate his GPF account number in the LPC to the transferee division.	As and when								
	19. For investment from GPF, follow procedure laid down in the 'manual on investments and borrowings.'	As per manual on investment and borrowing								
	<table border="1"> <thead> <tr> <th data-bbox="535 1417 950 1459">FORM TITLE</th> <th data-bbox="950 1417 1104 1459">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="535 1491 950 1564">Register of Miscellaneous sanctions</td> <td data-bbox="950 1491 1104 1564">CE 37</td> </tr> <tr> <td data-bbox="535 1585 950 1627">Docket voucher</td> <td data-bbox="950 1585 1104 1627">CE 33</td> </tr> <tr> <td data-bbox="535 1659 950 1701">Last pay certificate (LPC)</td> <td data-bbox="950 1659 1104 1701">PA 11</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Register of Miscellaneous sanctions	CE 37	Docket voucher	CE 33	Last pay certificate (LPC)	PA 11	
FORM TITLE	FORM NO.									
Register of Miscellaneous sanctions	CE 37									
Docket voucher	CE 33									
Last pay certificate (LPC)	PA 11									

17 Employees contribution to EPF and ESI

Responsible	Action	Timing
Establishment section/project accounting cell	1. Prepare employeewise details of EPF deductions from the pay bill of W.C.Estt. and be segregated workwise.	Beginning of next month
	2. Prepare employeewise details of ESI deductions from the pay bill segregated workwise from the ESI register (memorandum record) of employees regulation 32 maintained in accordance with the Act.	—do—
	3. Enter the employees contribution to EPF and ESI in the relevant registers as required under the Factories Act and EPF/ESI Act.	Same day
	4. Prepare consolidate workwise abstract of the EPF and ESI deductions segregated sub-divisionwise.	Immediately
	5. Prepare cash/bank payment vouchers separately for EPF and ESI deductions and board's contribution.	—do—
	6. Forward the cash/bank payment vouchers duly supported by the statement of EPF and ESI deductions/board's contribution to the Supdt. divisional accountant.	—do—
Supdt. Divisional accountant	7. Receive the cash/bank payment voucher. Scrutinise the voucher and sign in token of checking.	Same day
	8. Get the cash/bank payments vouchers duly approved by the XEN/AO and forward to cash section.	Immediately

Responsible	Action	Timing
Cashier sub-division	9. Deposit the amount into the bank supported by the ESI Challan as specified in the cash and bank manual.	Same day
Cashier	10. Deposit the EPF deductions amount supported by the EPF challan in the EPF Commissioner account as specified in the cash and bank manual.	—do—
Establishment section/Ac/s. section/project Accounting cell	11. Receive annual statement of contributions in respect of each employee from the EPF Commissioner.	Annually
	12. Forward the same to the SDO concerned for distribution to the employee.	As and when
	FORM TITLE EPF and ESI records Cash/bank payment voucher	FORM NO. As per the Factories/ ESI act C&B-3

18 Other personnel payments—Bonus

Responsible	Action	Timing
Div. Actt/SAS Supdt/Supdt/ Bill etc.	1. Receive order from HO as regards bonus percentage which should be applied for the year.	As & when/ as stipulated in the Bonus Act
	2. On receipt of bonus claim from the employees, apply bonus percentage to eligible employees earnings as per their SB/SR and compute the bonus amount. Apply statutory norms & determine bonus payable to each employee.	Same day
	3. Enter in the bonus register (BR) and make an entry in the SB/SR of the eligible employee.	Immediately
	4. Ensure that all calculations are correct and prepare a cash/bank payment voucher (CPV/BPV) as the case may be for the amount of bonus payable.	Within 2 days
	5. Scrutinise and Sign the CPV/BPV, SB/SR & BR. Send CPV/BPV to the DDO for approval.	Immediately
Drawing and disbursing officer	6. On receipt of C/BPV Scrutinise and approve. Send back to Divisional/SAS Accountant.	
Cash section	7. Receive CPV/BPV and follow procedure for cash/cheque payments outlined in the manual on cash and bank accounting.	Next day/day as stipulated in the Act/ as stipulated by the Board for payment
	8. In case bonus is to be paid to the employees by direct transfer into their	—do—

Responsible	Action	Timing										
	<p>bank accounts, follow the procedure for cheque payments outlined in the 'manual on cash and bank accounting'.</p> <p>9. Provision for bonus shall be made by the accounting Units in the month of March every year by debit to account code 75.510/75.520 per contra credit to account code 44.320. Bonus when paid shall be charged to account code 44.320.</p>	<p>March every year</p>										
	<table border="0"> <tr> <td data-bbox="553 1398 740 1440">FORM TITLE</td> <td data-bbox="976 1398 1130 1440">FORM NO.</td> </tr> <tr> <td data-bbox="553 1472 821 1514">Bonus register (BR)</td> <td data-bbox="1024 1461 1138 1503">Existing</td> </tr> <tr> <td data-bbox="553 1545 837 1619">Cash/bank payment voucher (CPV/BPV)</td> <td data-bbox="1016 1566 1138 1608">C&B-3</td> </tr> <tr> <td data-bbox="553 1650 805 1692">Service book (SB)</td> <td data-bbox="1000 1629 1146 1671">PA-06A</td> </tr> <tr> <td data-bbox="553 1713 829 1755">Service record (SR)</td> <td data-bbox="1024 1703 1146 1745">PA-06</td> </tr> </table>	FORM TITLE	FORM NO.	Bonus register (BR)	Existing	Cash/bank payment voucher (CPV/BPV)	C&B-3	Service book (SB)	PA-06A	Service record (SR)	PA-06	
FORM TITLE	FORM NO.											
Bonus register (BR)	Existing											
Cash/bank payment voucher (CPV/BPV)	C&B-3											
Service book (SB)	PA-06A											
Service record (SR)	PA-06											

19 Other personnel payments—overtime

Responsible	Action	Timing
SDO/Officer incharge	1. Issue office order directing the employees to work over time on advice from the junior engineer/sub-station officer (JE/SSO) or any other authorised officer.	As and when
JE/SSO	2. Prepare the overtime authorisation slip (OAS) giving employee number, name, nature of work and estimated overtime and get it approved from the offices incharge not below the rank of SDO/AE.	Immediately
	3. Prepare duty roster for employees giving indication of overtime worked by employees concerned.	As and when
	4. Enter details of actual overtime worked together with reasons in the OAS and overtime bill.	—do—
	5. Forward the duty roster, OAS and overtime roll to the SDO for approval.	Immediately
SDO/ engineer incharge	6. Check whether overtime calculated in overtime roll and OAS from the duty roster is in accordance with instructions issued by the board.	Same day
	7. Approve the overtime roll and OAS and get it sanctioned from the XEN.	Same day
Head clerk	8. Receive and examine the overtime roll and OAS. issue office order sanctioning the overtime calculated as per overtime roll with the approval of S _r XEN/RE.	Within 2 days

Responsible	Action	Timing												
SDC/Clerk concerned	9. Enter in overtime register and prepare claim in accordance with the sanction. Send it to the ^S XEN/AO in case of project.	Quarterly												
Divisional office/project accounting cell.	10. On receipt, examine with reference to the rules and regulations for payment of overtime. Enter in the overtime register.	within 3 days												
Cash section	11. Pass the claim for overtime and record the pass order in the overtime register. Prepare CPV/BPV and get it approved from the drawing and disbursing officer (XEN/AO). Forward it to the cash section.	—do—												
Cash section	12. Make cash/bank payments as per cash and bank manual.	Within 3 days												
	<table border="0"> <thead> <tr> <th data-bbox="613 1297 954 1339">FORM TITLE</th> <th data-bbox="1036 1297 1170 1339">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="613 1367 954 1444">Overtime authorisation slip (OAS)</td> <td data-bbox="1084 1394 1170 1436">PA-13</td> </tr> <tr> <td data-bbox="613 1472 954 1514">Duty roster for employee</td> <td data-bbox="1084 1472 1170 1514">Existing</td> </tr> <tr> <td data-bbox="613 1541 954 1583">Overtime roll</td> <td data-bbox="1084 1541 1170 1583">Existing</td> </tr> <tr> <td data-bbox="613 1610 954 1652">Overtime register</td> <td data-bbox="1084 1610 1170 1652">Existing</td> </tr> <tr> <td data-bbox="613 1680 954 1722">CPV/BPV</td> <td data-bbox="1084 1680 1170 1722">C&B-3</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Overtime authorisation slip (OAS)	PA-13	Duty roster for employee	Existing	Overtime roll	Existing	Overtime register	Existing	CPV/BPV	C&B-3	
FORM TITLE	FORM NO.													
Overtime authorisation slip (OAS)	PA-13													
Duty roster for employee	Existing													
Overtime roll	Existing													
Overtime register	Existing													
CPV/BPV	C&B-3													

20 Payments of reimbursement of medical expenses

Responsible	Action	Timing
Office to which employee is attached	1. Receive reimbursement claims in the docket voucher form (DV) from the employee. The docket voucher form should be accompanied by the following documents :	As and when
	(1) Prescription slip and essentiality certificate from the doctor of disease/illness of the employee or any of his dependants and to effect that the medicines and tests are essentially for the purpose of diagnosis/treatment.	
	(2) Bills for medicines purchased, diagnosis and other medical treatment.	
	2. Forward the DV together with documents to the competent authority.	
	3. Check each item in the voucher for its admissibility issued by the Board from time to time. Reject items which are not admissible.	Same day
	4. Ensure that medical claims have been made within stipulated time period and that everything is in orders.	Immediately
Competent Authority	5. Approve the docket voucher form and accord sanction on the same. Keep record of all claims approved.	—do—
	6. Forward the approved DV together with supports to the establishment/account sections.	Same day
Establishment sect./A/cs section	7. Maintain medical reimbursements register. This register will give	As and when

Responsible	Action	Timing								
Cash section	(1) Employee wise details including names of the employee's dependants.									
	(2) The amounts reimbursed to the employee during the various months.									
	8. Receive the approved DV together with underlying documents from the competent authority. Examine the details with reference to the rules/regulations issued by the board for reimbursements of medical expenses.	Same day								
	9. Enter the sanctioned medical claim against each employee in the medical reimbursement register (MRR). In case the claim pertains to the medical treatment of employee's dependants refer to the employee's details revealed in the MRR and ensure that the dependants name appears in the MRR. Prepare cash payment voucher and get it approved from the competent authority.	Same day								
	10. Forward it to the cash section for payment.	—do—								
	11. Receive approved CPV/BPV sanctioned for medical reimbursement and make payment as per cash and bank manual.	As and when employee claims reimbursement								
	<table border="0"> <tr> <td data-bbox="565 1528 971 1570">FORM TITLE</td> <td data-bbox="987 1528 1138 1570">FORM NO.</td> </tr> <tr> <td data-bbox="565 1581 971 1623">Docket voucher form (DVF)</td> <td data-bbox="987 1581 1138 1623">C&E-33</td> </tr> <tr> <td data-bbox="565 1633 971 1717">Medical reimbursement register (MRR)</td> <td data-bbox="987 1633 1138 1717">Existing</td> </tr> <tr> <td data-bbox="565 1728 971 1770">Cash/bank payment voucher</td> <td data-bbox="987 1728 1138 1770">C&B-3</td> </tr> </table>	FORM TITLE	FORM NO.	Docket voucher form (DVF)	C&E-33	Medical reimbursement register (MRR)	Existing	Cash/bank payment voucher	C&B-3	
FORM TITLE	FORM NO.									
Docket voucher form (DVF)	C&E-33									
Medical reimbursement register (MRR)	Existing									
Cash/bank payment voucher	C&B-3									

21 Loans and advances to employees

Responsible	Action*	Timing
Establishment section/ project accounting cell	1. Receive office order sanctioning loan/advance from the competent authority. Enter in the loans and advances register under the dated initials of Supdt. divisional/SAS accountant.	As and when
	2. On receipt of release order from the competent authority and docket voucher (DV) from the employee prepare a C/BPV. Give a note on the payroll ledger and enter in SB/SR (Form of loans and advances account). Get it approved from the drawing and disbursing officer (DDO).	same day
	3. Forward the same to the cash section.	—do—
Cash section	4. Receive C/BPV and follow steps for cash/cheque payments outlined in the cash and bank manual.	As in cash and bank manual
Establishment/ accounts section/ project accounting cell	5. Record in the individual employee's folio in the relevant loans and advances ledger maintained loan category wise and the loans and advances paid. Give cross reference on the DV from the cash/bank payments book.	Within 3 day
	6. Ensure that recovery is made regularly. Post from payroll ledger the deductions made through repayment of loans and advances in the relevant loans and advances ledger and 'Form of loan account' in the SB/SR.	Within 3 days of preparation of pay bill
	7. In case the loans and advances are interest bearing. Calculate the interest in the order sanctions loan/Ad-	At the end of the year

Responsible	Action	Timing
	<p>vance and rules framed by the board from time to time. Prepare a journal voucher debiting interest on staff loans and advances and crediting income accrued and due/not due on loans and advances to staff. See accounting entry given at Sr. No. 13 of subject code. 32</p>	
	<p>FORM TITLE Loan & advances ledger Docket voucher form</p>	<p>FORM NO. CE-33</p>

22 Accounting of unpaid salary/wages and its disbursement

Responsible	Action	Timing										
Estt./A/cs Sec. Project A/cing cell cash and bank section	1. Work out details of unpaid salaries/ Wages for the month from pay bills/ acquittance rolls and enter in the un- paid salaries/wages register.	3 days after last day specified for payment of salaries										
Employee	2. Prepare docket voucher form in dupli- cate for claiming unpaid salary and sub- mit to the office where he is working.	As and when										
Office	3. Receive docket voucher and forward it to the establishment/account sec- tion/project accounting cell/cash and bank section.	Same day										
Estt. Accounts/ Sec. Project Accounting Cell	4. Enter details of docket voucher in the unpaid salaries register. Prepare CPV/ BPV and submit to DDO for approval alongwith unpaid salaries/wages register.	Immediately										
	5. Forward approved CPV/BPV to the cash and bank section.	Same day										
Cash and bank section	6. Proceed to make payment of unpaid salaries as prescribed in the cash and bank manual.	Same day										
Estt. Accounts Sec. Project Accounting Cell	7. Periodically review the unpaid salaries register to determine salaries remain- ing unpaid for 36 months.	As and when										
	8. Prepare a journal voucher (JV) to trans- fer salaries remaining unpaid for 36 months from unpaid salaries account to miscellaneous income account.	—do—										
	<table style="width: 100%; border: none;"> <tr> <td style="text-align: left;">FORM TITLE</td> <td style="text-align: right;">FORM NO.</td> </tr> <tr> <td>Unpaid Salaries Register (USR)</td> <td style="text-align: right;">Existing</td> </tr> <tr> <td>Docket Voucher form (DVF)</td> <td style="text-align: right;">Existing</td> </tr> <tr> <td>Journal Voucher (JV)</td> <td style="text-align: right;">As in manual on final accounts</td> </tr> <tr> <td>Cash payment/bank payment voucher</td> <td style="text-align: right;">C&B—3</td> </tr> </table>	FORM TITLE	FORM NO.	Unpaid Salaries Register (USR)	Existing	Docket Voucher form (DVF)	Existing	Journal Voucher (JV)	As in manual on final accounts	Cash payment/bank payment voucher	C&B—3	
FORM TITLE	FORM NO.											
Unpaid Salaries Register (USR)	Existing											
Docket Voucher form (DVF)	Existing											
Journal Voucher (JV)	As in manual on final accounts											
Cash payment/bank payment voucher	C&B—3											

23 Other personnel payments—arrears of salary

Responsible	Action	Timing
Dealing clerk in Establishment section/ accounts sec./ project accounting cell	1. Identify the employee categories for whom arrears are to be drawn/paid for: (1) Late sanction of increment (2) Leave (3) Salary revision etc.	As and when
	2. Compute arrears of salary in the 'arrear payroll ledger' giving reference to the original payroll ledger. This will show the following : (1) Revised amount payable to the employee for reasons given in 1 above showing computation under each head of 'gross earnings' and 'deductions' (2) Amount already paid to the employee as per payroll ledger. (3) Difference between (1) and (2) above against each employee under different heads of earnings and deductions.	—do—
	3. Give a note drawing of arrears of salary in the original payroll ledger to avoid duplicate payment. The note should be signed by the Supdt. Divisional/Accounts SAS accountant/superintendent.	Immediately
	4. Prepare cash/bank payment voucher and get it approved the competent authority. Forward it to cash section.	Same day

Responsible	Action	Timing								
	5. Follow the procedure outlined for payment of normal pay bills									
	<table border="0"> <tr> <td data-bbox="503 1470 909 1512">FORM TITLE</td> <td data-bbox="925 1470 1088 1512">FORM NO.</td> </tr> <tr> <td data-bbox="503 1543 909 1585">Arrear payroll ledger</td> <td data-bbox="958 1543 1088 1585">PA-01-A</td> </tr> <tr> <td data-bbox="503 1606 909 1648">Payroll ledger</td> <td data-bbox="990 1606 1088 1648">PA-01</td> </tr> <tr> <td data-bbox="503 1669 909 1711">Cash/bank payment voucher</td> <td data-bbox="990 1669 1088 1711">C&B 3</td> </tr> </table>	FORM TITLE	FORM NO.	Arrear payroll ledger	PA-01-A	Payroll ledger	PA-01	Cash/bank payment voucher	C&B 3	
FORM TITLE	FORM NO.									
Arrear payroll ledger	PA-01-A									
Payroll ledger	PA-01									
Cash/bank payment voucher	C&B 3									

24 Other personnel payments—workman's retrenchment compensations and encashment of earned leave

Responsible	Action	Timing
^{Sr.} XEN	1. Give notice to the employees for the period as may be required in accordance with the terms stated in his appointment letter/standing orders framed under Industrial Employment (standing order) Act, 1946.	As and when
SDO	2. Prepare claim for retrenchment compensation in accordance with provisions of the Industrial Dispute Act.	Immediately
	3. Prepare claim for payment of gratuity as per provision of the Act.	—do—
	4. Prepare claim for earned leave as under the provisions of the Factories Act, where applicable. In case of leave encashment, record the same in the 'Form of leave account' in the service book (SB).	—do—
	5. Record particulars of claims in respect of retrenchment compensation, gratuity and leave in the SB.	Same day
	6. Forward the claims as (2), (3) and (4) to the ^{Sr.} XEN, divisional office/project accounting cell for approval.	Next day
Accounts section, divn./project accounting cell	7. Receive the claims. Scrutinise the same and record particulars/details of the claims in the 'register of wages to work charged/daily labour employees.	Same day
	8. Pass the claims. Make an entry in the SB. Prepare CPV/BPV and get it approved from the DDO. Send claims	—do—

Responsible	Action	Timing																
Cash section	<p>together with CPV/BPV to the cash section.</p> <p>9. Receive claims and proceed to make cash payments as outlined in the 'manual on cash and bank accounting'.</p>	As and when																
	<table border="1"> <thead> <tr> <th data-bbox="477 1129 894 1171">FORM TITLE</th> <th data-bbox="894 1129 1057 1171">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="477 1192 894 1241">Appointment letter (AL)</td> <td data-bbox="894 1192 1057 1241">Existing</td> </tr> <tr> <td data-bbox="477 1262 894 1346">Claim for retrenchment compensation</td> <td data-bbox="894 1262 1057 1346">Existing</td> </tr> <tr> <td data-bbox="477 1367 894 1415">Claim for gratuity payment</td> <td data-bbox="894 1367 1057 1415">Existing</td> </tr> <tr> <td data-bbox="477 1436 894 1484">Claim for earned leave</td> <td data-bbox="894 1436 1057 1484">Existing</td> </tr> <tr> <td data-bbox="477 1505 894 1554">Service Book (SB)</td> <td data-bbox="894 1505 1057 1554">PA-06-A</td> </tr> <tr> <td data-bbox="477 1575 894 1659">Register of wages to work charged/ daily labour employees</td> <td data-bbox="894 1575 1057 1659">PA-03</td> </tr> <tr> <td data-bbox="477 1680 894 1764">Cash payment/bank payment voucher (CPV/BPV)</td> <td data-bbox="894 1680 1057 1764">C&B-3</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Appointment letter (AL)	Existing	Claim for retrenchment compensation	Existing	Claim for gratuity payment	Existing	Claim for earned leave	Existing	Service Book (SB)	PA-06-A	Register of wages to work charged/ daily labour employees	PA-03	Cash payment/bank payment voucher (CPV/BPV)	C&B-3	
FORM TITLE	FORM NO.																	
Appointment letter (AL)	Existing																	
Claim for retrenchment compensation	Existing																	
Claim for gratuity payment	Existing																	
Claim for earned leave	Existing																	
Service Book (SB)	PA-06-A																	
Register of wages to work charged/ daily labour employees	PA-03																	
Cash payment/bank payment voucher (CPV/BPV)	C&B-3																	

25 Other personnel payments-workman's accident/death compensation

Responsible	Action	Timing
XEN	1. Write to the employee/legal representative/nominee/legal heir regarding filing of accident/death compensation claims for the period as may be required in accordance with provisions of Factories Act/Workmen compensation act.	As and when
SDO	2. Prepare claim for accident/death compensation in the prescribed form with necessary supports on the basis of claims filed by the claimant.	Within 3 days
	3. Forward claims together with underlying supports to the competent authority.	Next day
H. Clerk	4. Examine the claims. Prepare CPV/BPV and get it approved from the competent authority.	Same day
	5. Forward claims in respect of ex-gratia payment to the legal heir.	As and when
	6. Return all other approved claims to the SDO.	Same day
SDO	7. Scrutinise the approved claims and forward it to the insurance company.	—do—
Legal heir/nominee	8. Receive claim of ex-gratia payment together with relevant papers and initiate suitable action for recovery of claims from the compensation commissioner.	—do—
	9. Record claim in the service book (SB/SR)	Same day
	<p>FORM TITLE</p> <p>Claim for insurance accident/death compensation</p> <p>Service book (SB)</p> <p>Register of wages of work charged/daily labour employees</p>	<p>FORM NO.</p> <p>Existing</p> <p>PA—06 A</p> <p>PA—03</p>

26 Other personnel payments-pension and gratuity

Responsible	Action	Timing
Employees Class III & IV		
H/Clerk	1. Review the service books (SB) of employees. Make a list of employees retiring within a year.	In the month of December
Establishment section at HO/accounts section at work location	2. Forward the SB's together with the list for audit to the establishment and audit section (EAD) section at the head office/project accounting cell at project location.	1st week of January
SAS/Supdt. Divl. accountant	3. Scrutinise entries in the SB's and ensure that these are in order. Ensure that the list of employees retiring within a year is in agreement with the SB's and record the scrutiny certificate signed by the Divl. Supdt. (Accounts).	Immediately
Estt. and audit section HO/project accounting cell	4. Scrutinise, the SB's and forward the audited SB's to the establishment sections.	Within 20 days
Employee	5. Fill in the necessary particulars required for claiming pension and forward pension papers to the establishment/accounts section.	Within time period prescribed by the board
Establishment section/accounts section	6. Receive pension papers and fill in relevant data necessary for processing of pension papers.	As and when
	7. Forward pension papers together with SB to the pension section at the head office.	Immediately

Responsible	Action	Timing
Competent authority in pension/sec. at head office	8. Scrutinise pension papers and accord sanction for pension payment after settling discrepancies if any.	Next day
	9. Forward pension papers to the CAO (pension audit section (PAS)).	Same day
CAO, pension audit section	10. Check the pension papers. Issue pension payment order (PPO), gratuity payment order (GPO), family pension payment order (FPPO), cumulative value of PPO as the case may be.	Within 3 days of receipt of papers
	11. Send copies of the PPO, GPO and FPPO to the drawing and disbursing officer, retiring employee/legal heir/nominee.	Same day
Accounts section of DDO	12. Record entries of pension sanctioned in the pension payment register and SB giving due reference to the order number and date. Get these entries attested from the DDO.	—do—
	13. File PPO, GPO, FPPO etc. in the personal file of the retiring employee.	Immediately
	14. Receive pensioners portion of the PPO, GPO, FPPO etc. Prepare cash payment voucher (CPV)/bank payment voucher (BPV). On receipt of claims from pensioner, enter in the pension payment register, and get it approved from the DDO.	As and when
	15. Forward the approved CPV/BPV to the cash section for payment.	Immediately

Responsible	Action	Timing
Cash section	16. Receive CPV/BPV duly authorised by the DDO for payment and proceed to make payment by cheque as outline/ in the 'manual on cash and bank.	As and when employee claims pension
Employees Class II & I		
P&A Section at head office/ project Accounting unit	17. Review the SR for gazetted officers and make a list of employees retiring within a year.	In the month of December
Employee	18. Fill in necessary particulars required for claiming pension and forward the pension papers to the secretary (service), at the H.O.	Within time period prescribed by the Act/rules framed by the board
Secretary (services) at H.O.	19. Receive pension papers and fill in relevant data necessary for processing of pension papers and obtaining necessary sanction from competent authority.	As and when
	20. Forward pension papers sanction to the pay and accounts section alongwith sanction.	Immediately
Pay and accounts section	21. Scrutinise pension papers, prepare history sheet and forward all the papers to pension audit section.	Next day
Pension audit section (PAS) at H.O.	22. Carry out steps (10) to (12) as outlined above.	Same day
Drawing and disbursing officer	23. Carry out steps (13) to (15) as outlined above	

Responsible	Action	Timing																
Cash section	24. Carry out steps (16) as outlined above.																	
	<table border="0"> <thead> <tr> <th data-bbox="581 1108 1003 1157">FORM TITLE</th> <th data-bbox="1003 1108 1154 1157">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="581 1178 1003 1226">Service Book (SB)</td> <td data-bbox="1003 1178 1154 1226">PA-06-A</td> </tr> <tr> <td data-bbox="581 1247 1003 1295">Pension payment Order (PPO)</td> <td data-bbox="1003 1247 1154 1295">Existing</td> </tr> <tr> <td data-bbox="581 1316 1003 1365">Gratuity payment order (GPO)</td> <td data-bbox="1003 1316 1154 1365">Existing</td> </tr> <tr> <td data-bbox="581 1386 1003 1470">Family pension payment order (FPPO)</td> <td data-bbox="1003 1386 1154 1470">Existing</td> </tr> <tr> <td data-bbox="581 1491 1003 1539">Pension payment register (PPR)</td> <td data-bbox="1003 1491 1154 1539">PA-08</td> </tr> <tr> <td data-bbox="581 1560 1003 1644">Cash payment/bank payment voucher (CPV/BPV)</td> <td data-bbox="1003 1560 1154 1644">C&B-3</td> </tr> <tr> <td data-bbox="581 1665 1003 1713">Service record (SR)</td> <td data-bbox="1003 1665 1154 1713">PA-06</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Service Book (SB)	PA-06-A	Pension payment Order (PPO)	Existing	Gratuity payment order (GPO)	Existing	Family pension payment order (FPPO)	Existing	Pension payment register (PPR)	PA-08	Cash payment/bank payment voucher (CPV/BPV)	C&B-3	Service record (SR)	PA-06	
FORM TITLE	FORM NO.																	
Service Book (SB)	PA-06-A																	
Pension payment Order (PPO)	Existing																	
Gratuity payment order (GPO)	Existing																	
Family pension payment order (FPPO)	Existing																	
Pension payment register (PPR)	PA-08																	
Cash payment/bank payment voucher (CPV/BPV)	C&B-3																	
Service record (SR)	PA-06																	

27 Other personnel payments-encashment of earned leave

Responsible	Action	Timing
Establishment section	1. Receive application for encashment of earned leave from the employee.	As and when
	2. Confirm the following : (1) Eligibility of the employee is terms of the board's rules and with reference to the 'form of leave account' in the service book (SB)/ service record (SR). (2) Amount that the employee is entitled to encash for earned leave as stated in the application is as per the leave records.	Same day
	3. Record admissibility certificate on the application and forward it to the competent authority for sanction of the encashment.	Immediately
Competent authority	4. Receive application from the establishment section and issue sanction order encashment of earned leave. Forward a copy of the sanction order to the establishment/pay and account section.	As and when
Establishment/ pay and accounts/ section	5. Receive the sanction order from the competent authority and make entries in the SB/SR giving reference to the sanction order.	As and when
	6. Compute revised balances of earned leave and update the 'form of leave account' in the SB/SR.	Immediately
	7. Receive claim from the employee in the DV form and scrutinise with ref-	As and when

Responsible	Action	Timing												
Competent authority Cash section	<p>reference to the sanction order and the SB/SR. Also make note in the payroll ledger.</p> <p>8. Prepare cash/bank payment voucher CPV/BPV and forward it along with the DV form to the competent authority</p> <p>9. Approve CPV/BPV and send it to the cash section.</p> <p>10. Receive approved CPV/BPV and make payment as per cash payment procedure/cheque payment procedure outlined in the manual on cash and bank.</p>	<p>Same day</p> <p>—do—</p> <p>As and when</p>												
	<table border="0"> <thead> <tr> <th data-bbox="576 1249 950 1291">FORM TITLE</th> <th data-bbox="998 1249 1144 1291">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="576 1323 950 1438">Application for encashment of earned leave Form of leave Account</td> <td data-bbox="950 1386 1144 1428">PA-15 Existing</td> </tr> <tr> <td data-bbox="576 1459 950 1501">Service book (SB)</td> <td data-bbox="1031 1459 1144 1501">PA-06-A</td> </tr> <tr> <td data-bbox="576 1522 950 1564">Service record (SR)</td> <td data-bbox="950 1522 1144 1564">PA-06 Existing</td> </tr> <tr> <td data-bbox="576 1585 950 1627">Sanction order</td> <td data-bbox="1047 1585 1144 1627">Existing</td> </tr> <tr> <td data-bbox="576 1648 950 1753">Cash payment (CPV)/bank payment voucher (BPV)</td> <td data-bbox="1063 1690 1144 1732">C&B-3</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Application for encashment of earned leave Form of leave Account	PA-15 Existing	Service book (SB)	PA-06-A	Service record (SR)	PA-06 Existing	Sanction order	Existing	Cash payment (CPV)/bank payment voucher (BPV)	C&B-3	
FORM TITLE	FORM NO.													
Application for encashment of earned leave Form of leave Account	PA-15 Existing													
Service book (SB)	PA-06-A													
Service record (SR)	PA-06 Existing													
Sanction order	Existing													
Cash payment (CPV)/bank payment voucher (BPV)	C&B-3													

28 Other personnel payments-leave travel concession (LTC)

Responsible	Action	Timing						
Employee	1. Submit claim under PSEB T.A. Regulation on the T.A. Bill form to the office incharge.	As and when						
Office Incharge	2. Scrutinise and forward the claim to the DDO.	Within 2 days						
Estt. section/ A/cs section/ project accounting cell	3. Receive, scrutinise and record pass order and enter in the SB/SR. 4. Prepare cash/bank payment voucher (CPV/BPV). Get it approved from the competent authority.	Immediately						
Cash section	5. Forward the approved CPV/BPV to the cash section for payment. 6. Receive the CPV/BPV duly approved and follow the cash payment/cheque payment procedures outlines in the manual on cash and bank'.	Same day do— As and when						
	<table border="0"> <tr> <td data-bbox="474 1444 878 1482">FORM TITLE</td> <td data-bbox="878 1444 1052 1482">FORM NO.</td> </tr> <tr> <td data-bbox="474 1514 878 1587">Cash payment voucher/bank payment voucher (CPV/BPV)</td> <td data-bbox="878 1514 1052 1587">C&B 3</td> </tr> <tr> <td data-bbox="474 1619 878 1656">T.A. Bill form</td> <td data-bbox="878 1619 1052 1656">PA-09</td> </tr> </table>	FORM TITLE	FORM NO.	Cash payment voucher/bank payment voucher (CPV/BPV)	C&B 3	T.A. Bill form	PA-09	
FORM TITLE	FORM NO.							
Cash payment voucher/bank payment voucher (CPV/BPV)	C&B 3							
T.A. Bill form	PA-09							

29 Time barred claims & payments thereof

Responsible	Action	Timing
D.D.O	<ol style="list-style-type: none"> 1. Follow the procedure as laid down for drawing salaries, arrear claims etc. as laid down in the subject code 11, 12 & 23. 2. Make the payment to the claimant as per procedure laid down in the Cash and Bank manual. 3. Follow the instructions given below for liquidation of arrear claim of Board employees. <ol style="list-style-type: none"> (1) Arrear claims relating to pay & allowances upto Rs.250/- which are over one year old but not more than 5 years old can be paid by the disbursing officer without any sanction to the investigation/payment authority from the Chief Accounts Officer. (2) Claims over Rs.250/- which are over one year old but not more than 1½ years old can be paid only after getting the bill pre audited from CAO (EAD). (3) Claims which cannot be paid by the disbursing officer under items (I) or (II) above would be preaudited by the Chief Accounts officer only after sanction to the investigation of time-barred claims has been conveyed to him. (4) Appointing authorities have been empowered to accord sanction to 	As and when

Responsible	Action	Timing
	<p>the investigation of the claims over the one year old but not more than 6 years old. Similarly, Chief Engineers have been authorized to sanction investigation of all claims over 6 years old and such cases need not to be referred to Board.</p> <p>(5) Claims over 6 years old which are sanctioned by the Chief Engineers on adhoc basis due to limited period of preservation of record of audit office need not be sent to Chief Accounts Officer for pre-audit.</p> <p>(6) Since pay Roll ledger were introduced with effect from 1.3.65 and these are not sent to CAO's office, separate bills should be prepared for the claims relating to pre-ledger period and ledger period and sent to the competent authority for sanction where necessary. The sanctioning authority should, while conveying sanction send the bill relating to pre-ledger period to the CAO/AO, Pre-audit office as the case may be and return the bill relating to ledger period and cases covered by item V above to the disbursing officers for payment.</p> <p>(7) The right of a Board employee to travelling allowance including Daily Allowance is forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it becomes due.</p>	

Responsible	Action	Timing
	<p>(8) Claims on 'Account of reimbursement of medical charges will become time barred after the period prescribed in Punjab Medical attendance rules 1940 and intimation issued thereunder by the Board.</p> <p>(9) A claim presented for payment within 6 months or more after the date of pre-audit by CAO will again require pre-audit by CAO.</p> <p>(10) (a) In case of TA the period of time barred is reckoned from the date of return to headquarters or from the first of the following month if the tour continues over that date or from the date of sanction of journey beyond sphere of duty.</p> <p>(b) In case of leave salary period will be reckoned from the date of sanction of leave.</p> <p>(c) In case of increments from the date of sanction of increment.</p> <p>(d) In case of revision of pay/sanction accorded with restropective affect (from back date) the time limit will be calculated from the date of sanction and not from the date from which the sanction takes effect.</p>	

30 Period and activities

Responsible	Action*	Timing						
Accounting section at AU/establishment section at H.O.	1. At the end of each period, account for interest accrued on loans and advances.	Closing of accounts						
Estt. clerk in the A.U.	2. Enter details into the interest column in the loans and advances detail ledger.	—do—						
A & R section at H.O.	3. Prepare a journal voucher. Forward to Accounts clerk for incorporation the relevant accounting entry.	—do—						
Establishment section at accounting units	4. Prepare journal voucher (JV) to provide for the liability on account of pension and gratuity on the basis approved by the Board.	—do—						
Establishment section at accounting units	5. Prepare an estimate of expenses to be incurred on account of various staff related cost and prepare a journal voucher (JV) to pass the relevant accounting entry which is to be reversed at the beginning of the subsequent year.	—do—						
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Loans and advances ledger</td> <td>Existing</td> </tr> <tr> <td>Journal voucher (JV)</td> <td>Comp-I</td> </tr> </table>	FORM TITLE	FORM NO.	Loans and advances ledger	Existing	Journal voucher (JV)	Comp-I	
FORM TITLE	FORM NO.							
Loans and advances ledger	Existing							
Journal voucher (JV)	Comp-I							

31 Travelling allowance claims & payments thereof to regular employees

Responsible	Action	Timing
Employee	1. Claim travelling allowance at the rate and for the journeys as admissible under MSR Vol. III (TA Regulations) on form PA-09 TA Bill. Submit TA Bill to controlling officer.	Following month
Controlling officer	2. Scrutinize the TA bill with reference to the provision of TA Regulations, verify and approve the journeys and pass on the verified TA bill to the DDO.	Within two days
Accounting section/cell	3. Check the admissibility of the claim and make entry of the TA bill in the TA check Register and add C/BPV and put up to the Accountant.	Within three days
Accountant	4. Receive, scrutinize and sign pass order, C/BPV and TA check register. Put up to D.D.O.	Within two days
DDO	5. Scrutinize the TA bill and sign pass order, C/BPV and TA check and return it to the Accounting Section/Cell.	Same day
H.C./Cashier	6. Make payment as per instructions laid down in the Cash and bank Manual at the intervals fixed by the D.D.O. 7. The payment of T.A. to Workcharged employees will be regulated as per instructions issued on the subject from time to time. The work charge employees will also claim T.A. on the performa PA-09 and their claim would be checked passed by the various officers according to above procedure.	Period fixed by D.D.O
	FORM TITLE T.A. Bill Form T.A. Check Register & CPV/BPV.	FORM NO PA-09 PA-10 C&B 3

Accounting Entries

EVENTS	SOURCE DOCUMENT	GENERAL LEDGER	
		Dr.	Cr.
2. Accounting for Board' contribution towards terminal benefits	Journal voucher	75.810 : Terminal benefits (PF) Board's contribution	44.404 : Board's contribution toward's PF
3. Transfer of credit balances in GPF accounts by accountings units to H.O.	Inter-unit transfer advice	57.120 : G.P.F.	37.000 : Inter unit accounts blank code
4. Head office accounting for credit balances in GPF accounts transferred by other accounting/ Units.	Inter-unit transfer advice	36 : Inter Unit accounts-personnel (concerned accounting units)	57.120 : Employees contribution to GPF
5. Accounting for unpaid salary	Pay bill	44.310 : Net salary payable account	44.210 : Unpaid salaries account
6. Accounting for payments made on account of salaries	Cash/bank payment voucher	44.310 : Net salary payable account	24.4 : Dibursement bank account
		44.210 : Unpaid salaries account	24.110 : Cash in hand
7. Accounting for payments made on account of staff deductions	Bank payment voucher	44.402 : Employee contribution to PF 44.403 : Employee contribution to EPF 44.404 : Board's contribution to PF	24.4 : Dibursement bank account

SUBSIDIARY RECORDS		REMARKS
Dr.	Cr.	
	GPF Register	
	Unpaid salaries register	
Unpaid salaries register		

EVENTS	SOURCE DOCUMENT	GENERAL LEDGER	
		Dr.	Cr.
8. Accounting for staff related expenses		75.611 : Medical expenses reimbursement account	24.110 : Cash in hand
		75.617 : Earned leave encashment	
		75.629 Payment under workmen's Compensation Act.	
		75.7 : Staff welfare expenses	
9. Accounting for provision for gratuity and pension at HO	Journal voucher	75.840 : Terminal benefits (Gratuity) pension	44.110 : Provision for gratuity
		Terminal benefits (pension)	44.120 : Provision for pension
10. Accounting for year end bonus provisions	Journal voucher	75.500 : Bonus (Relevant Accounts code)	44.320 : Bonus payable
11. Provision for interest on staff loans at year end	Journal voucher	28.360 : Income accrued and due/not due loans and advances to staff	62.210 : Interest on staff loans & advances
11-A When interest actually becomes due	J.V.	27.1/27.2 : Loan control account	28.360 : Income of current and due/not due

SUBSIDIARY RECORDS		REMARKS
Dr.	Cr.	
Gratuity register		
Bonus register		
Loans/advances register		
	Loans/advances register	

EVENTS	SOURCE DOCUMENT	GENERAL LEDGER	
		Dr.	Cr.
12. Accounting for loans & advances on transfer of employees by transferor location	Inter unit transfer advice	36 : Inter unit accounts personnel (AU)	27.1/27.2 : Loan control account
13. Accounting for loans & advances on transfer of employees by transferee location on receipt of IUT Bill	Inter unit transfer advice	27.1/27.2 : Loan control account	37.000 : Blank Code
14. Accounting for permanent imprest and temporary advances.	Imprest cash account/cash receipt/cash payment Voucher CCR book/cash payment book	24.210 : Permanent imprest with staff	24.110 : Cash in hand
		24.220 : Temporary imprest with staff	
15. Accounting for expenses out of permanent imprest.		Relevant expenses head	24.110 : Cash in hand
16. Accounting for expenses out of temporary advances		24.110 : Cash in hand (refund)	24.220 : Temporary imprest with staff
		Relevant expenses head	24.110 : Cash in hand (payment)
17. Provision for pension & gratuity		75.860 Pensionary charges	44.110 : Gratuity and pension 44.130 :
18. On actual payment to pensioners		44.110 : Gratuity and pension 44.120 :	24.110 : Cash in hand

SUBSIDIARY RECORDS		REMARKS
Dr.	Cr.	
Loans/advances ledger		Entries will be made in the individual employee folio in the permanent imprest ledger/ temporary advance register.
permanent imprest ledger		
	Permanent imprest ledger	
	Temporary advance ledger	
	Pension ledger to be maintained in HO	

FORMATS

ਤਨਖਾਹ ਦੇ ਖਾਤੇ ਦਾ ਮਹੀਨਾ _____ 199

ਤਦੀਜਨ

ਨੰਬਰ	ਜੀ ਪੀ ਫੰਡ ਨੰ.	ਅਹੁਦੇਦਾਰ ਦਾ ਨਾਮ	ਪੈਦਾਇਸ਼ ਦੀ ਮਿਤੀ	ਬਰਤ ਵਿੱਚ ਪਹਿਲੀ ਤਰਤੀ ਦੀ ਮਿਤੀ	ਤਨਖਾਹ ਤਰਤੀ ਦੀ ਮਿਤੀ	ਪਹਿਲੀ ਮਾਸਚ ਨੂੰ ਤਨਖਾਹ	ਅਮਲ ਦੀ ਮਨਜ਼ੂਰੀ												
							ਅਧਿਕਾਰੀ ਦੀ ਮਨਜ਼ੂਰੀ ਦੀ ਗਿਣਤੀ												
							ਅਧਿਕਾਰੀ												
							ਮਹੀਨਾ ਵਿਸਦਾ ਮਿਲ ਰੇ	ਯੋਗ	ਖੇਲ	ਓ									
1	ਪੂਰ ਤਨਖਾਹ	2	ਮਹੀਨਾਕਾਮ ਤਨਖਾਹ	3	ਫੰਡ ਦੀ ਤਨਖਾਹ	4	ਮਹੀਨਾਕਾਮ ਦੀ ਤਨਖਾਹ/ਵਧੂ ਮਹੀਨਾਕਾਮੀ ਭੱਤਾ	5	ਮਹੀਨਾਕਾਮੀ ਭੱਤਾ	6	ਮਕਾਨ ਦਾ ਭੱਤਾ	7	ਮੁਖਾਬਰਾ ਭੱਤਾ	8	ਸਵਰੀ ਭੱਤਾ	9	ਸੰਭ	10	ਜੀ ਪੀ ਫੰਡ
ਬਟੋਤੀਆ																			
11	ਆਮਦਨ ਵਰ	12	ਵਿਰਾਇਆ ਮਕਾਨ	13	ਤਨਖਾਹ ਦੀ ਬਚਤ	14	ਭਾਰਖਾਨੇ ਵਾਲੀ ਬਚਤ	15		ਪੇਸ਼ਗੀਆਂ		17	ਦੇਰ ਵਟਕਲ ਵਧੂਭੀਆ	18	ਸੰਭ	19	ਕੁਲ ਅਦਾਇਗੀ ਰੀਕਾ	20	ਵਿਰੋਜ ਰਹਨ
ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ	ਕ	ਦੇ		

Arrears Ledger

Month _____ 19

EARNING

Serial No.	Name of official	Substantive Pay	Officiating Pay	Leave Salary	Dearness Pay/ Additional D.A.	Dearness allowance	House Rent Allowance	Compensatory Allowance	Conveyance Allowance	Total	G.P.F. Cont. PF.
		1	2	3	4	5	6	7	8	9	10
		Rs. P.	Rs. P.	Rs.P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

DEDUCTIONS

Income Tax	House Rent	Salary Saving	Postal	Advances		Other Misc. Recoveries	Total	Net Payable	REMARKS
				House Bldg. Advance	Other Advances				
11	12	13	14	15	16	17	18	19	20
Rs. P.	Rs. P.	Rs.P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

Register of wages to work-charged/

Name of work or account :
 Sanction estimate No. :
 Authority for employment : Sanctioned Amount

Sr. No.	Name & Designation	Father's Name	Rate of pay as on 1.4.19 Date of increment	April			Particulars of May		
				No. of Days	Amount		No. of Days	Amount	
					Rs.	P.		Rs.	P.
			TOTAL						

Bill passed for : Rs.
 Rupees in words :
 Passed by DA/SAS :
 Sr. XEN/AO :
 Amount paid :
 Rupees in words :
 voucher No. and date :
 Initials Divisional Supdt. (Accounts)/SAS :
 Unpaid Wages :

Establishment

_____ Division

Name of Section _____

Rate	Amount due	Amount Paid	Dated acknowledgement of payee	Dated initials of officer making payment
7	8	9	10	11

Dated Signature of SDO/AE

Muster

Cash Book Voucher No. _____ Dated _____

Name of work _____ Part I—Nominal Roll

Estimate No. _____

Description No.	Name & Address (Names grouped according to classes)	Father's Name	Dates
-----------------	---	---------------	-------

Daily Total

Initials of person making the daily attendance
Initials of inspecting officer

BACK

Part-II * Details of the measurement of work done by the labour employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement.

Discription of wok
(Each distinct item of work, grouped by sanctioned sub heads where necessary)

Measurement taken on
measurement Book No. _____ page
Dated the _____

Roll

_____ Sub-Division

_____ Division

Total	Rate		Amount		Acknowledge- ment of payee	Dated initials and remarks of paying officer made at the time of payment
	Rs.	P.	Rs.	P.		

Quantity

Signature _____

Rank _____

- * If the work is Not susceptible of measurement a remark to this effect should be recorded. If declared rates may be struck possible and show in red ink just below the quantities in this column.

Service Record/Book

1. Name _____
2. Qualification _____
3. Father's Name _____
4. Permanent Address _____
5. Date of birth _____
6. Date of first appointment in the PSEB _____
7. Date of appointment as officer _____
8. Date of passing D.A.E. _____
9. Date of attaining the age :

of 55 _____

of 58 _____

Signature of Account Officer
or other attesting officer

Name of post held with station of posting and time scale	Whether substantive or offg.	If offg. substantive appt. held	Pay in substantive post	Addl. pay for offg.	Other emoluments falling under the term 'Pay		
1	2	3	4	5	6		
Date of Assumption of charge	Date of relinquishing the charge	Joining time		LEAVE Nature Duration Form To	Authority for leave, posting transfer etc. No. Date	Refer to any recorded punishment or reward of the employee & other Misc. entries	Signature of the Attesting Officer
		admissible	taken:				
7	8	9		10	11	12	13
			a b c				

Form of

To be governed by P.S.E.B. Leave Regulations

Name of the officer _____

Date of commencement _____

Father's Name _____

Earned Leave								Half pay leave on					
Duty			Leave earned (in days)	Leave at credit (in days) Col. 9+4 subject to the app. limit	Leave taken			Balance on return from leave (Col. 5-8)	Leng. of Service			Credit of leave	
From	To	No. of days			From	To	No. of days		From	To	No. of completed years of service	Leave earned in days	Leave at credit Col. 26+13
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note : 1. The account of the additional leave admissible to officers of class I and II services under proviso to para 3 of the memorandum of 24.2.1949 should be worked out as and when necessary and maintained in subsidiary account.

Note : 2. Periods of extraordinary leave taken should be noted in red ink in Col. 27 for remarks.

Note : 3. The entries in Col. 10 and 11 should indicate only the beginning and ending of completed years of service at the time the half pay leave commences. In case where an Officer completes another year of service while on half pay leave the extra credit should be shown in column 10 to 14 by making suitable additional entries and this should be taken into account when completing column 26.

Note : 4. Where transition from one fraction to another takes place the credit at that stage should be rounded off to the nearest day i.e. fraction below half should be ignored and that of half or more should be reckoned as a day.

Leave Account

of continuous service _____ Date of birth _____
 _____ Date of compulsory retirement _____

Private affairs on M.C.

Leave taken			Commutated leave converted into half pay leave (Twice of Col. 20)	Leave not due on M.C. Ltd. to 360 in entire Service			Total half pay leave taken (Col. 17+21+24)	Balance on return from leave (Col. 14-25)	Signature of the officer attesting entries	Remarks			
Leave on private affairs or on M.C.		Commutated leave on M.C. on full pay Ltd. 240 days in entire service		From	To	No. of days							
From	To	No. of days											
15	16	17	18	19	20	21	22	23	24	25	26	27	28

Loans and Advances Account(For long term interest bearing Loan/Advances)
(Note :- Not to be used for G.P. Fund Advances)

Name of officer/official and designation _____

Father's name _____ Name of accounting unit _____

Sr. No.	Nature of Loan/ Advance	Sanction No. & date	Principal Amount	No. of instalments for repayment of loan/Adv.	Deduction of principal amount from PRL or by Cash	Ledger folio/ Receipt No.
1	2	3	4	5	6	7

Balance of Principal amount	Rate of Interest	Interest amount & refer of JV	Deduction of interest from PRL or by cash	Balance of interest amount	Location Code of office which made the payment or recovered this Adv./interest	Signature of Acctt./Xen/ AO
8	9	10	11	12	13	14

Increment Control Register

Division/Circle/Head Office :

Folio No. :

Location :

Location Code :

Sr. No.	Employee Code No./File No.	Employee name & Designation	Grade	Date of Joining	Increment Details						Remarks		
					Date of increment	Rs. Amount	Office order No.	Date of increment	Rs. Amount	Office order No.		Date of increment	Rs. Amount

ਨਿਸ਼ਚਿਤ ਮਿਆਦੀ ਸਲਾਨਾ

1. ਤਸਦੀਕ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ਕਿ ਨਿਮਨ ਬੱਠਤ ਕਰਮਚਾਰੀਆਂ ਨੇ ਖਾਨਾ 6 ਵਿਚ ਦਰਸਾਈ ਮਿਤੀ ਤੋਂ ਨਿਸ਼ਚਿਤ ਮਿਆਦੀ ਸਲਾਨਾ ਤਰੱਕੀਆਂ ਜਿਹੜੀਆਂ ਉਨ੍ਹਾਂ ਨੂੰ ਉਨ੍ਹਾਂ ਅਸਾਮੀਆਂ ਨੂੰ ਧਾਰੀ ਰੱਖੀ ਰਖਣ ਕਰਕੇ ਕਮਾ ਲਈਆ ਹਨ ਜਿਹੜੀਆਂ ਖਾਨਾ 5 ਵਿਚ ਦਰਸਾਈ ਮਿਤੀ ਤੋਂ ਸਾਲ ਦੇ ਸਮੇਂ ਦੇ ਘੱਟ ਸਮੇਂ ਤੋਂ ਨਿਸ਼ਚਿਤ ਨਹੀਂ ਕੀਤੀਆਂ ਗਈਆਂ ਸਨ, ਇਸ ਵਿਚੋਂ ਮੁਅੱਤਲੀ ਦੁਰਵਿਹਾਰ ਕਾਰਨ ਮੁਅੱਤਲੀ ਅਤੇ ਤਨਖਾਹ ਤੋਂ ਬਿਨ੍ਹਾਂ ਛੁੱਟੀ ਤੇ ਗੈਰ ਹਾਜ਼ਰੀ ਦੇ ਸਮੇਂ ਘਟਾ ਦਿੱਤੇ ਗਏ ਹਨ ਉਨ੍ਹਾਂ ਕਰਮਚਾਰੀਆਂ ਦੀ ਸੂਚਤ ਵਿਚ ਜਿਹੜੇ ਕਾਇਮ ਮੁਕਾਮ ਅਸਾਮੀਆਂ ਤੇ ਲਗੇ ਹੋਏ ਸਨ, ਸੰਮਧੀ ਹੋਰ ਸਾਰੀਆਂ ਕਿਸਮਾਂ ਦੀਆਂ ਛੁੱਟੀਆਂ ਦੇ ਸਮੇਂ ਵੀ ਘਟਾ ਦਿੱਤੇ ਗਏ ਹਨ।

ਪਦ ਧਾਰੀ ਦਾ ਨਾਂ	ਕੀ ਪਕਾ ਜਾਂ ਕਾਇਮ ਮੁਕਾਮ ਹੈ	ਅਸਾਮੀ ਦੀ ਤਨਖਾਹ ਦਾ ਸਕੇਲ	ਮੌਜੂਦਾ ਤਨਖਾਹ ਸਕੇਲ	ਅਖੀਰਲੀ ਸਲਾਨਾ ਤਰੱਕੀਆਂ ਜਾਂ ਮੌਜੂਦਾ ਅਸਾਮੀ ਤੇ ਨਿਯੁਕਤੀ ਦੀ ਮਿਤੀ :
1	2	3	4	5

ਨੋਟ :- 1. ਜਦੋਂ ਕਲੋਮ ਕੀਤੀ ਜਾਂਦੀ ਸਲਾਨਾ ਤਰੱਕੀ ਪਹਿਲੀ ਹੋਵੇ ਅਤੇ ਉਸ ਨਾਲ ਅਗਸਰ ਦੀ ਨਿਪੁੰਨਤਾ ਚੈਕ ਪਾਸ ਹੁੰਦੀ ਹੋਵੇ ਤਦ ਖਾਨਾ ਨੰ 5, 6 ਅਤੇ 7 ਨਾਲ ਸਿਆਰੀ ਨਾਲ ਭਰੇ।

ਤਰੱਕੀ ਸਰਟੀਫਿਕੇਟ

2. ਤਸਦੀਕ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ਕਿ ਨਿਮਨ ਦਰਜ ਬੋਰਡ ਕਰਮਚਾਰੀ ਨਿਮਨ ਦਰਜ ਮਿਤੀ ਅਤੇ ਇਸ ਨਾਲ ਨੌਧੀ ਵਿਆਖਿਆਤਮਕ ਮੀਮੇ ਵਿਚ ਦਰਸਾਏ ਕਾਰਨਾ ਕਰਕੇ ਨਿਸ਼ਚਿਤ ਸਲਾਨਾ ਤਰੱਕੀਆਂ ਦੇ ਪਾਤਰ ਬਣੇ ਹਨ

ਮੌਜੂਦਾ ਸਲਾਨਾ ਤਰੱਕੀ ਦੀ ਮਿਤੀ	ਤਵਿਖ ਦੀ ਤਨਖਾਹ	ਦਰ ਵਿਚਾਰ ਲਈ ਮੁਅੱਤਲ ਹੋਇਆ		ਬਿਨਾ ਤਨਖਾਹ ਤੇ ਫੁੱਟੀ ਉਨਾਂ ਦੇ ਕੇਸ ਵਿਚ ਆਖੀਆ ਤੇ ਕਾਇਮ ਮੁਕਾਮ ਸਮਰੋਹ ਵਿਚ ਲੱਗੇ ਹੋਏ ਹੋਰ ਸਾਰੀ ਕਿਸਮ ਦੀਆਂ ਫੁੱਟੀਆਂ	
		ਤੋਂ	ਤੱਕ	ਤੋਂ	ਤੱਕ
6	7	8	9	10	11

2. ਅੰਕਤਾ 1 ਜਾਂ 2 ਹਰ ਨਾਂ ਦੇ ਸਾਹਮਣੇ ਜਿਵੇਂ ਇਹ ਕਾਰਨ 1 ਜਾਂ 2 ਲਾਗੂ ਹੋਂਦਾ ਹੈ ਲਿਖਣਾ ਚਾਹੀਦਾ ਹੈ। ਜਿਸ ਕੇਸ ਵਿਚ ਕਾਰਨ 2 ਲਾਗੂ ਹੋਂਦਾ ਹੈ ਤਦ ਉਸ ਕੇਸ ਵਿਚ ਵਿਆਖਿਆਤਮਕ ਮੀਮੇ ਪੇਸ਼ ਕੀਤਾ ਜਾਣਾ ਚਾਹੀਦਾ ਹੈ।

ਸਫ਼ਰੀ ਭੱਤੇ

ਚਿਤਾਵਨੀ :- ਜਾਅਲੀ ਸਫ਼ਰੀ ਭੱਤੇ ਦਾ ਦਾਅਵਾ ਕਰਨ ਤੇ ਸਖਤ ਮਨਾਹੀ ਹੈ । ਜਾਅਲੀ ਸਫ਼ਰੀ ਭੱਤਾ ਲੈਣ ਦੀ

ਰਵਾਨਗੀ			ਘਰੁੱਚ			ਰੇਲ ਦੁਆਰਾ ਸਫ਼ਰ ਲਈ						
ਮਿਤੀ	ਸਮਾਂ	ਸਥਾਨ	ਮਿਤੀ	ਸਮਾਂ	ਸਥਾਨ	ਅਸਲੀ ਅਦਾ ਕੀਤਾ ਕਿਰਾਇਆ/ਭਾਤਾ				ਲਗਾਵੇਂ ਖਰਚੇ		
						ਫੈਲਵੇ/ਹਵਾਈ		ਟੈਕਸੀ/ਬੱਸ		ਰੇਲ ਦੁਆਰਾ ਜੁੜੀ ਸਟੇਸ਼ਨਾਂ ਤੋਂ ਕਿਲੋ ਮੀਟਰਾਂ ਦੀ ਗਿਣਤੀ		
						ਰੁ.	ਪੈ.	ਰੁ.	ਪੈ.	ਕਿ. ਮੀ. ਦੀ ਗਿਣਤੀ	ਕਮਾ	
						ਰੁ.	ਪੈ.	ਰੁ.	ਪੈ.	ਰੁ.	ਪੈ.	

ਪੰਜਾਬ ਰਾਜ

ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਦੇ

ਪੰ.ਰਾ.ਬਿ.ਬੇ. ਲੇਖ _____

ਨੰ. _____ ਤਨਖਾਹ ਦਰ _____ ਰੁ _____

ਅਹੁਦਾ _____ ਲੋਧੇ ਦੀ ਮੌਦ _____

ਉਚਿਤ ਅਧਿਕਾਰ ਅਧੀਨ ਮੇਰੇ ਦੁਆਰਾ ਕੀਤੇ ਗਏ ਸਫਰ ਦੇ ਵੇਰਵੇ ਮੈਂ ਇਸ ਦੇ ਪਿਛਲੇ ਪੰਨੇ ਤੇ ਦਿੱਤੇ ਹਨ ਅਤੇ ਤਸਦੀਕ ਕਰਦਾ ਹਾਂ ਕਿ ਇਸ ਵਿਚ ਦਰਜ ਵੇਰਵੇ ਮੁਕੰਮਲ ਸਹੀ ਹਨ ਅਤੇ ਜਿਨ੍ਹਾਂ ਦਿਨਾਂ ਲਈ ਮੈਂ ਕੈਂਪ ਤੋਂ ਬਾਹਰ ਜਾਂ ਅਚਨਚੇਤ ਛੁੱਟੀ ਤੇ ਜਾਂ ਉਨ੍ਹਾਂ ਦਿਨਾਂ ਲਈ ਸਫਰੀ ਭੱਤਾ ਦੀ ਕੋਈ ਮੰਗ ਨਹੀਂ ਕੀਤੀ (ਜੇ ਇਹ ਵੀ ਤਸਦੀਕ ਕਰਦਾ ਹਾਂ ਕਿ ਇਸ ਦੌਰੇ ਦੌਰਾਨ ਮੈਂ ਕਿਸੇ ਸਮੇਂ ਵੀ ਰਾਜ/ਸਰਕਾਰ/

ਨੋਟ :- ਕਟਾਈ ਆਦਿ ਤੋਂ ਬਚਨ ਲਈ ਸੰਬੰਧਤ ਅਧਿਕਾਰੀਆਂ ਦੁਆਰਾ ਭਰਿਆ ਜਾਵੇ।

ਕੋਂਦਰੀ ਲੇਖਾ ਦਫਤਰ ਵਿਚ ਵਰਤੋਂ ਲਈ

ਸਾਗਸ

_____ ਰੁਪਏ (ਸ਼ਬਦਾਂ ਵਿਚ)

ਵੇਰਵੇ

ਰਕਮ	
ਰੁ.	ਪੈ.

_____ ਰੁਪਏ ਲਈ ਪਤਤਾਲਿਆ ਅਤੇ ਪ੍ਰਵਾਨ ਕੀਤਾ ਗਿਆ

ਅਸਲ ਰੋਲ ਕਿਰਾਇਆ

ਅਸਲ ਟੈਕਸੀ/ਬੱਸ ਕਿਰਾਇਆ

ਲੇਖਾ ਸੁਪਰਡੈਂਟ ਸੀਨੀ. ਲੇਖਾ ਪਤਤਾਲਕਾਰ ਅਫਸਰ/ਲੇਖਾ ਅਫਸਰ

_____ ਪੈਸੇ ਪ੍ਰਤੀ ਕਿਲੋ ਮੀਟਰ ਦੀ ਦਰ ਤੇ ਕਿਲੋ ਮੀਟਰ ਲਈ ਲਗਾਏ (Incidental) ਖਰਚੇ

ਸਫਰ ਦੁਆਰਾ ਮੀਲ ਭੱਤਾ (1) _____ (2) _____

_____ ਰੁਪਏ (ਸ਼ਬਦਾਂ ਵਿਚ)

ਰੋਜਾਨਾ ਭੱਤਾ _____

_____ ਰੁਪਏ ਲਈ ਪ੍ਰਵਾਨਗੀ ਦਿੱਤੀ ਜਾਂਦੀ ਹੈ।

ਜੇਤ _____

ਇਹ ਤਸਦੀਕ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ਕਿ ਸਫਰੀ ਭੱਤਾ ਬਿਲ, ਸਫਰੀ ਭੱਤਾ ਬੈਂਕ ਰਜਿਸਟਰ ਦੇ ਪੰਨਾ ਤੇ ਦਰਜ ਕਰ ਲਿਆ ਗਿਆ ਹੈ।

ਵਾਇਚਰ ਨੰ. _____ ਮਿਤੀ _____ ਲਈ ਘੱਟ ਪੇਸ਼ਗੀ ਦੁਆਰਾ ਅਦਾ ਕੀਤੀ ਨਿਰੋਲ ਰਕਮ

_____ ਰੁਪਏ (ਸ਼ਬਦਾਂ ਵਿਚ) _____ ਰੁਪਏ ਦੀ ਅਦਾਇਗੀ ਲਈ ਪਾਸ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਡਿਟਹੋਲਰ ਅਧਿਕਾਰੀ

ਲੇਖਾ ਅਫਸਰ/ਕ.ਕ. ਇੰਜੀ. ਪੰ. ਰਾ. ਬਿ. ਬੇ.

ਬਿਜਲੀ ਬੋਰਡ

ਸਫਰੀ ਭੱਤੇ ਦਾ ਬਿਲ

ਜਮ੍ਹਾਂ ਮਿਲਣ ਯੋਗ ਮਹਿੰਗਾਈ ਡਨਖਾਹ _____ ਜੋਤ _____ ਰੁ:

ਹੈਡ ਕੁਆਟਰ _____ ਮਹੀਨਾ ਅਤੇ ਸਾਲ _____

ਪਰਾਈਵੇਟ ਅਦਾਰੇ ਦਾ ਮਹਿਮਾਨ ਨਹੀਂ ਸੀ ਅਤੇ ਉਹ ਕਿਸੇ ਵੀ ਸਫਾਰੀ ਤੇ ਇਸ ਦਾ ਕਿਰਾਏ ਦਿੱਤੇ ਬਿਨਾਂ ਜਾਂ ਇਸ ਤੇ ਚਾਲੂ ਖਰਚਾ ਕੀਤੇ ਬਿਨਾਂ ਸਫਰ ਨਹੀਂ ਕੀਤਾ।

ਨਿਯਮਾਂ ਅਧਿਨ ਮਿਲਣਯੋਗ ਲੱਤੀ ਦੇ ਸਫਰੀ ਭੱਤੇ ਦਾ ਮੈਨੂੰ ਕੇਵਲ ਭਰਤਾਨ ਕੀਤਾ ਜਾਵੇ।

ਸਫਰ ਕਰਨ ਵਾਲੇ ਅਧਿਕਾਰੀ/
ਕਰਮਚਾਰੀ ਦੇ ਹਸਤਾਖਰ

ਪ੍ਰਾਪਤੀ ਰਸੀਦ ਪਰਚਾ _____

ਵਾਉਚਰ ਨੰ. _____ ਮਿਤੀ _____

ਰਸੀਦ/ਚੈਕ ਨੰ. _____ ਦੁਆਰਾ ਅਦਾਇਗੀ ਕੀਤੀ ਗਈ

ਮਿਤੀ _____

ਕੀ) ਕਾ.ਕਾ.ਇੰਜੀ./ਫੋਕਾ ਅਫਸਰ
ਪੰ. ਰਾ. ਬਿ. ਬ.

Punjab State Electricity Board
Last Pay Certificate

1. a) Name of employee and designation
 b) Name of office with which attached
 c) Name of Accounting Unit Location Code

2. He has been paid upto _____ as per details given below :

Officiating Pay	@ Rs.	
Substantive Pay	@ Rs.	
Special pay	@ Rs.	
Dearness allowance	@ Rs.	
House rent allowance	@ Rs.	
Conveyance allowance	@ Rs.	
Total		

3. Details of deductions/recovery.

G.P.F. A/C No.	Amount @ Rs.	per month
House rent	Amount @ Rs.	per month
Benevolent Fund	Amount @ Rs.	per month
L.I.C. Policy No.	Amount @ Rs.	per month
House Building Advance	Amount @ Rs.	per month
Car/Scooter Advance	Amount @ Rs.	per month

4. He has relinquished charge of his post on _____ FN/AN

5. Details of Advance/recoveries are given on reverse.

6. He has been paid leave salary as under :-

Period		Rate
From	To	Rs.

7. As per CAO's pay slip no. _____ Dt. _____
 his date of increment is _____ in the scale of _____.

Signature of officer
Seal

Details of Recoveries

1.	Name of recovery No. of instalments	Recovery @	Total amount of Advance Amount recovered	Balance
2.	Name of recovery No. of instalments	Recovery @	Total amount of Advance Amount recovered	Balance
3.	Nature of recovery			

Months	Name	Gross salary		LIC		GPF		Income tax deductions		Remarks
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	

April 19
 May 19
 June 19
 July 19
 Aug. 19
 Sept. 19
 Oct. 19
 Nov. 19
 Dec. 19
 Jan. 19
 Feb. 19
 March 19

Signature of officer
Issuing of LPC

The employee has jointed on _____ FN/AN

as _____ in the office of _____

Sign. of Officer

Charge Reports'
(For Gazetted Officers)

I _____ hereby
Name and designation

assume charge of the post _____

on the fore/after noon of _____
date, month and year

and I _____ hereby
name and designation

relinquish charge of the post _____

on the fore/after noon of _____
on transfer/retirement/resignation/proceeding on leave/after availing leave as
per Secretary/C.E./CAO/CA office order No. _____
dated _____

Signature of Officer
relinquishing Charge

Signature of Officer
assuming charge

Counter Signed

Signature
(Next higher authority)

**Punjab State Electricity Board
Register of Overtime Wages**

Name of Sub Division _____

Name of Division _____

S. No.	Name & Designation of Employee	Office order No. & dt. of Authority slip	Nature of work and reasons for overtime.	Periods	
				Date	No. of hours for which authorised to work over time
1	2	3	4	5	6

Periods		Progress of work done during over time	Dated initial of officer	Sign. of officer/ official	Remarks
No. of hours for which authorised to work over time	Rate of Over Time per hrs.				
7	'8	9	10	11	12

ਪੰਜਾਬ ਰਾਜ ਬਿਜਲੀ ਬੋਰਡ
ਬੋਨਸ ਕਲੇਮ

ਦਫਤਰ ਦਾ ਨਾਮ
ਕਰਮਚਾਰੀ ਦਾ ਨਾਮ
ਪਿਤਾ ਦਾ ਨਾਮ
ਅਹੁਦਾ

ਸਾਲ ਦੇ ਦੌਰਾਨ ਕੰਮ ਕਰਨ ਦੇ ਦਿਨਾਂ ਦੀ ਗਿਣਤੀ

ਤਨਖਾਹ ਭੱਤੇ ਦਾ ਸੰਬੰਧਤ ਮਹੀਨਾ	ਤਨਖਾਹ ਤੇ ਸਪੈਸ਼ਲ ਤਨਖਾਹ	ਮਹਿੰਗਾਈ ਭੱਤਾ	ਜੇਤ
ਮਾਰਚ, 19			
ਅਪਰੈਲ, 19			
ਮਈ, 19			
ਜੂਨ, 19			
ਜੁਲਾਈ, 19			
ਅਗਸਤ, 19			
ਸਤੰਬਰ, 19			
ਅਕਤੂਬਰ, 19			
ਨਵੰਬਰ, 19			
ਦਸੰਬਰ, 19			
ਜਨਵਰੀ, 19			
ਫਰਵਰੀ, 19			
ਜੇਤ :			

19..... ਦੇ ਦੌਰਾਨ ਲਈ ਗਈ ਤਨਖਾਹ ਦੇ ਭੱਤੇ ਦਾ ਜੇਤ.....
ਧਾਰਾ ਅਧੀਨ 10 ਅਤੇ 11 ਦੇ 8.33% ਦੇ ਹਿਸਾਬ ਨਾਲ ਦਿੱਤੇ ਜਾਣ ਵਾਲੇ
ਬੋਨਸ ਦੀ ਰਕਮ.....

ਪ੍ਰਾਪਤ ਕੀਤੀ ਰਕਮ..... (ੳ) ਕਮਾਈ ਵੱਟੀ ਮਿਤੀ..... ਤੋਂ
(ਅ) ਅੱਧੀ ਤਨਖਾਹ ਤੇ ਲਈ ਗਈ ਵੱਟੀ..... ਤੋਂ
19..... ਸਾਲ ਦੇ ਬੋਨਸ ਦੇ ਅਧਾਰ ਤੇ
(ੲ) ਬਿਨਾਂ ਤਨਖਾਹ ਤੇ ਵੱਟੀ ਦੀ ਮਿਤੀ..... ਤੋਂ

ਕਰਮਚਾਰੀ ਦੇ ਦਸਤਖਤ
ਕਟੌਤੀ ਚਰਕੇ ਅਸਲ ਦਿੱਤੀ ਗਈ
ਰਕਮ.....

ਕਰਮਚਾਰੀ ਦੇ ਦਸਤਖਤ
ਅਦਾਇਗੀ ਵਾਸਤੇ ਮਨਜ਼ੂਰ ਕੀਤੀ ਰਕਮ
ਰੁਪਏ.....

LEAVE APPLICATION

(Column No. 1 to 9 to be filled by the applicant only)

1. Name and designation of applicant
2. Name of office and Section
3. Pay
4. House rent allowance and compensatory allowance being drawn.
5. Period and nature of leave & date from which leave is required.
6. Sunday(s) and other holidays to be prefixed/affixed.
7. Date of return from previous leave and period & nature.
8. purpose of leave
9. Address while on leave

Date

Signature of the applicant.
& Designation.

10. Recommendation of the superior officer with suggestions for arrangements of work

(To be used by office only)

Leave Admissibility Certificate

Certified that..... (Nature of leave)

from to days. is admissible to the employee.

Period

- i) days earned leave is admissible under Reg.....
- ii) days half pay leave is admissible under Reg.....
- iii) days extra ordinary leave is admissible under Reg.....
- iv) days leave is admissible under Reg.....

Dated Signature of Officer
with Designation

PUNJAB STATE ELEC. BOARD

Attendance Sheet/Muster Roll Control Register

Name of Division / AU

S No. Name of Work

Office requisitioning the A. Sheet/M. Roll

No. of persons to be employed

Authority to employ the labour No. & date

Signature of Divnl. Supdt. (Accounts)

Signature of person receiving the A. S/ Muster Roll.

Paid vide Sr. No. & Date

Signature of Auditor Acct.

ATTENDANCE SHEET/MUSTER ROLL CONTROL REGISTER

(Separate Register should be maintained for the W.C. Attendance and the muster roll for daily labour)

Name of Division/AU

Sr. No.	Name of JE/S.O. to whom the A. sheet/ Work Muster Roll issued	Authority to employ labour No. & Dt.	No. of persons to be employed	Signature of SDC	Sign. of JE/SO receiving the A Sheet/Muster Rolls	Paid vide Sr. No. & Date	Signature of AE/AEE
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Note : To be maintained in the Sub Divisional Office.

LB-11
PK-34

Commercial
Accounting Systems
Vol. XI

Manual on Personnel Accounting



PUNJAB STATE ELECTRICITY BOARD
1997