

संख्या पीसीएच-एचए(5) सी(15) 313/89 Vol.-IV- दिशानिर्देश- 3478  
हिमाचल प्रदेश सरकार  
पंचायती राज विभाग।

सेवा में,

मुख्य कार्यकारी अधिकारी,  
पंचायत समिति करसोग जिला मण्डी हि0प्र0।

शिमला-9

दिनांक

23 मई, 2023

विषय :-  
महोदय,

व्यक्तिगत जमा खाता में कोई लेन देन न होना।

उपरोक्त विषयक आपके कार्यालय पत्र संख्या-सी0डी0के0 3325/2023-24 दिनांक 02.05.2023 के संदर्भ में सूचित किया जाता है कि मामले में हि0प्र0 वित्त नियम Vol.-I (1971) Rule 12.7 (प्रति संलग्न) अनुसार कार्रवाई अमल में लाएँ। आपको यह भी अवगत किया जाता है कि महालेखाकार हि0प्र0 द्वारा पंचायत समिति द्रंग को भी इसी प्रकार के मामले में मार्गदर्शन दिया गया था (प्रति संलग्न)। अतः आप उक्त खाता को बंद करने बारे कार्रवाई अमल में लाएँ तथा महालेखाकार कार्यालय तथा अधोहस्ताक्षरी को भी सूचित करें।

संलग्न:- यथाचर्चा

भवदीय,

*Anand*  
(नीरज चांदला)

संयुक्त सचिव एवं अतिरिक्त निदेशक,  
पंचायती राज विभाग, हि0प्र0।

3479-90

पृष्ठांकन संख्या- - उपरोक्त-

शिमला-9

दिनांक

23 मई, 2023

प्रतिलिपि:-

1. समस्त मुख्य कार्यकारी अधिकारी, पंचायत समिति हि0प्र0 को इस आशय सहित प्रेषित है कि जिन पंचायत समितियों के व्यक्तिगत जमा खाता में काफी समय से कोई लेन देन नहीं हो रहा है, उन खातों को उपरोक्त वर्णित नियमों के अनुसार बंद करवाना सुनिश्चित करें तथा कृत कार्रवाई से अधोहस्ताक्षरी तथा महालेखाकार कार्यालय को भी अवगत करवाएँ।

*Anand*  
संयुक्त सचिव एवं अतिरिक्त निदेशक,  
पंचायती राज विभाग, हि0प्र0।

AS  
23/11/22  
DAO  
11/11/2022



कार्यालय प्रधानमहालेखाकार (लेखा व हकदारी)  
हिमाचल प्रदेश, शिमला-171 003  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
HIMACHAL PRADESH, SHIMLA-171003  
दूरभाष/ 0177-2652612-19 फेक्स/ 0177-2651743

No. Book-I/PDA/PLA/2022-23/365

By No. 1403  
Dated 14/11/22  
Department (A&E)

Dated: 07-11-2022

To  
The Joint Director,  
Panchayati Raj Department,  
Himachal Pradesh, Shimla-09

Subject: - Regarding closure Personal Deposit Accounts of Panchayat Samiti Drang.  
Sir,

I am to refer to your letter no. PCH-HC(7)16/03-10776 dated 18-10-2022 on the subject cited above and to state that as per rule 12.7 of Himachal Pradesh Financial rules Vol.-I (1971) (copy enclosed). if a Personal Deposit Accounts is not operated upon a considerable period and there is reason to believe that need for the deposit accounts has ceased, the same should be closed in consultation with the Officers in whose favour the deposit accounts has been opened.

It is, therefore, requested that progress made in this regard may be intimated to this office for updation of record.

Yours faithfully,  
  
Senior Accounts Officer

जो प्रमुख कोषी (174)  
11/11/22

Vol-I (1971)

20) Money realised from villagers on account of the pay of Forest Guards

(21) Security Deposits when tendered in cash by the keepers of Printing Presses and Publishers of Newspapers under the Indian Press Act, 1910.

(22) Publication charges in insolvency cases.

(23) Election money deposits.

(24) Probate in letters of administration and succession certificate fees.

Note:- The amount credited into the treasury on account of cost of court fee stamps required for succession certificate should be drawn on revenue deposit repayment voucher which should be prepared not in favour of the applicant but in favour of the officer in charge of the treasury or sub-treasury who will credit the amount by transfer credit to the head "0030 Stamps and Registration-B-Stamps-Judicial Sale of Stamps" and issue the stamps in the name of the applicant.

(25) Security money of students of School of Arts.

(26) One-fourth or one-fifth of auction or sale money of attached properties.

(27) Commission fees

B--Treasury Accounts and Procedure

(a) Receipts

12.6 Deposits received at the treasury should be recorded in Treasury accounts in accordance with the directions contained in Articles 64 and 65 of Account Code, Volume II.

Note:- At places where the entry process is conducted by the bank, the registers of deposits kept in the collectors office, the bank will retain the amount recorded in accordance with the Treasury Rules and credits them under the proper designation.

12.7 Deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees partly repaid during the year than opening and all such deposits should be kept in the complete account year shall.

In case before para 30, 31 of Rule 125 Field of Account transferred due to revision of structure of Government from 1-1-70.

Chap XIII

DEPOSITS

24/5/71 112-7-129

at the close of March in each year, be credited to the Government by means of transfer entries in the Accountant General's office. See also Article 127 of Account Code, Volume II.

Balances in the Personal Deposit Accounts do not lapse to Government if outstanding for more than three complete account years. In cases, however, in which the Personal Deposit Accounts are created by debit to the Consolidated Fund, the same should be closed at the end of the financial year by making debit of the balance in the relevant service heads in the Consolidated Fund, the Personal Deposit Accounts being opened next year again, if necessary, in the usual manner. If a Personal Deposit Account is not operated upon for a considerable period and there is reason to believe that need for the Deposit Account has ceased, the same should be closed in consultation with the officer in whose favour the Deposit Account has been opened.

Exception--All items on account of specific duty, account irrespective of their amount, will remain current for three complete account years and lapse to Government only on the expiry of that period. The presiding officers of the courts concerned will certify on the statements showing the amount which should lapse to Government on the expiry of three years that all such amounts have been included in the statements.

Note 1:- The total of the list referred to in Article 127 of Account Code, Volume II should be included in the plus and minus statement from balance shown as credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant General. This duty may be delegated by the district officer to a Gazetted Government servant of the district staff, not being the Treasury Officer.

Note 2:- For the purpose of this rule, the age of a repayable item or of a balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, was first deposited.

(b) General

12.8 The rules regarding repayments and the form of voucher for repayment are contained in Subsidiary Treasury Rules. See also Article 67 of Account Code, Volume II.

Note:- See also note 3 below rule 32 which applies inwards and outwards to deposit repayments also.

12.9 On the production of a deposit repayment order (vide Subsidiary Treasury Rules) the authority, which originally granted it may, if satisfied that the person producing it is entitled to receive payment, revalidate the order by acting on it.

Renewed

(Signed)