

**Checklist for Bill Preparation Before presenting a bill to the Treasury, the Drawing Officer may refer to the following points for preparation of a bill:**

**General**

- ☐ Bills must be prepared in the prescribed printed format, and signed by the DDO.
- ☐ Cutting /overwriting /alterations must be attested by the DDO with full signatures and date thereon.
- ☐ Only a valid Drawing Officer can present the bill in the Treasury.
- ☐ The sanction order annexed with the bill, should be issued by the Competent Authority.
- ☐ The amount described in "UNDER RUPEES" should be mentioned in the prescribed place, in red ink and should be in round figures.
- ☐ Head of Account entered in the bill must be correct and complete.
- ☐ Sufficient Budget must be available for each SOE.
- ☐ AG authority for drawl of money must be obtained.
- ☐ Bills objected from the Treasury must be presented on the same Token number.
- ☐ Sequence of the Bill Book must be maintained. If a Token is not to be used, it shall have to be cancelled
- ☐ All certificates must be signed by DDO.
- ☐ Total of all columns should be correct.
- ☐ Data input sheet must be filled in correctly.

**Bills of Contingent Expenditure:**

- Fully vouched contingent Bills exceeding Rs.500/ should be supported by vouchers and detail of sub vouchers should be attached.
- All the vouchers should be passed for payment by the DDO.
- Stock entry should be appended on purchase voucher.
- Certificate of the DDO regarding compliance of store purchase rules must be given on the bill.
- Memo of budget allotment, amount withdrawn to date and unspent amount for the current year should be duly filled in.
- Sanction of Competent Authority duly signed/attested for incurring expenditure must be attached with the bills.

**Pay Bill**

- All deductions should be mentioned at the appropriate column.
- Deduction schedules should be in prescribed format.
- Category & pay scales should be mentioned against the temporary as well as permanent sanctioned post.

- By Transfer entries should be reflected in correct column.
- Last Pay Certificate in respect of new claimant should be attached.
- Periodical increment certificate must be attached with the first pay bill.
- For new appointees, medical certificate must be attached with the first Pay bill.
- Income Tax and Professional Tax deduction schedule must be attached with the bill.
- Calculations for all broken periods should be correct.
- Period of claim must be noted against each entry.
- Different recovery schedules of HBA/Scooter Advance/Car Advance must be attached in respect of loans taken from the Finance Department and Bank of Punjab, separately.
- Certificate that the arrear claim has not been drawn earlier, must be recorded on the bill.
- The status of the employees that is temporary/permanent must be indicated in the bill.
- Plan/non Plan/CSS should be indicated on the bill.
- The certificate in respect of temporary posts as required under Rule 7.11 (Note 5) PFR Vol 1 to the effect that the posts are likely to be continued, should be recorded. In addition to this, DDO wise, Distt wise, category wise & Scale-wise sanction of temporary posts should be supplied to the treasury concerned.
- It should be checked before sending bills to the Treasury that the claim is not time barred.
- Provisions of the Punjab Treasury Rules/Punjab Financial Rules and instructions on the subject must be adhered in toto.

### **Medical Reimbursement Bills**

- Certificate to the effect should be given on the bill that the amount of Medical Reimbursement bill, including the bills already drawn, is within the budget allotment for the concerned year. This certificate must be signed by the Drawing and Disbursing Officer.
- Sanction of the competent authority/essentiality certificate and original vouchers in respect of claim should be attached with the bills.
- Sub vouchers attached with the bills should be cancelled by the DDO.
- The bill must be claimed within time provided by the rules.

### **T.A. Bills**

- Payee's receipt (luggage receipts) should be attached with the bill.
- Certificated to the effect that the amount of TA Bill is within the budget allotment for the year must be recorded and signed by the Drawing and Disbursing Officer.
- Purpose of journey should be filled-in in the bill.

- Journey performed by rail/road should be shown separately in the bill.
- Bill should be countersigned by the Controlling Officer.
- A certificate to the effect that Traveling allowance has not been drawn earlier before this for taking the Departmental Examination must be recorded and signed by the DDO.
- Controlling Officer should record a certificate on the bill that he has actually scrutinized the detail of the claim of transporting the personal effects and satisfied himself that the claim is reasonable as provided in Rule 2.59(e) of CSR, Volume III.
- Places where and date on which halts were made should be specified.
- Date and time of departure from and arrival at each place should be specified.
- Sanction of the competent authority for performing journey beyond jurisdiction should be attached with the bill.
- Journey certificate must be attached and signed.
- Original Tickets for LTC claim/transfer claim should be attached.
- Original receipt for shifting of household goods must be attached.
- Sanction of the competent authority for LTC should be attached.
- It must be ensured that the claim is not time barred.
- In case of attendance of any court, Court Attendance Certificate should be attached.

### **Refund of Revenue Bill**

- The deposited amount should be verified by Treasury Officer.
- The sanction of Refund should be issued by the competent authority.
- All columns of the refund bill and the necessary certificates should be completed.
- Bill is to be presented as per PTR Vol. I.

### **Grant-in-aid Bill**

- Original sanction order must be attached with the bill.
- Countersignature of competent authority is essential.

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