The Office of the Director of Accounts is functioning on the lines of Pay and Accounts Office. The Director of Accounts is functioning as Central Pay and Accounts Officer of the Government of Goa as per the accounting procedure prescribed by Comptroller and Auditor General of India in consultation with Ministry of Finance, Government of India.

The Director of Accounts has to carry out dual functions i.e. pre-audit of accounts and post audit of accounts. Though a system of "pre-check of payments" is prevalent in the State of Goa, it is virtually the Treasury/Accountant General system of accounts administration that is followed with the formation of the State.

Apart from the above dual functions, the Director of Accounts is saddled with the functions of administration of Treasuries, Examiner of Local Fund Audit and administration of Common Accounts Cadre of Goa State (Group "A, B and C"). The responsibility of maintenance of individual General Provident Fund/Contributory Provident Fund Accounts of Government employees, inspection of accounts of Municipal Councils/Village Panchayats, statutory audit of Local bodies. scrutiny of pension cases and issue of Pension Payment Orders, payment of pension to all retired Government employees, teachers of aided Institutions, Members of Legislative Assembly, Freedom Fighters, etc. also devolves on the Directorate of Accounts.

The Directorate of Accounts renders the following services to the public through the District Treasuries and Sub Treasury Offices in each Taluka.

A) Sale of judicial/non-judicial stamp papers and stamps to the public.

B) (I) Sale of judicial/non-judicial stamp papers and stamps to the authorised vendors.

(II) Use of Franking Machines for franking non-judicial stamp duty by banks.

C) Payment of pensions to Goa Government Pensioners, retired teachers, freedom fighters, MLAs, Communidade Pensioners, other State Pensioners, Central Government pensioners, railway pensioners, defence pensioners etc:

D) Transfer of pension to Public Sector Banks and to other States.

A) Sale of judicial/non-judicial stamp papers and stamps to the public.

1. For purchase of stamps upto Rs. 1000/

   Public can purchase stamps & stamp papers upto the value of Rs. 1000/- at the counter against cash payment.

2. For purchase of stamps above Rs.1000/

   (i) Obtain a chalan in form GAR - 6 (TR - 6) duly signed by Taluka Revenue Office.
   (ii) Deposit money in the Bank and indicate on the reverse side of the chalan the denomination and quantity of Stamps required.
   (iii) Present the chalan to the Treasury / Sub Treasury Office before 2.00 p.m.
(iv) Collect the stamps / stamp papers from the respective Treasury Office / Sub Treasury Office after 4.00 p.m. i.e. after the Treasury Office/Sub Treasury Office confirms the payment of money in the Bank.

Note:

If chalan is presented after 2 p.m., stamps will be issued on following working day.

B) (I) **Sale of judicial / non-judicial stamp papers and stamps to the authorised vendors.**

1. The procedure outlined in (A) 2 above should be followed with the following exception:

2. The value of stamps to be deposited by chalan may be reduced by 2% of the cost towards commission payable to the authorised vendors.

(II) **Use of Franking Machines for franking non-judicial stamp duty by banks.**

Secretary (Revenue) as a Chief Controlling Authority, Government of Goa has also authorized the following banks to use Franking Machine for franking non-judicial stamp duty between the range from Re.1/- to Rs.99,99,999/- and they have been authorized to charge Rs.10/- (Rupees ten only) per instrument.

a) Bank of Rajasthan, Panaji – Goa.
c) Indusind Bank, Margao, Goa.
d) HDFC Bank, Caranzalem, Goa.
e) HDFC Bank, Aquem, Margao, Goa.
f) HDFC Bank, Mapusa, Goa.

C) Payment of pensions to Goa Government Pensioners, retired teachers, freedom fighters, MLAs, Communidade Pensioners, other State pensioners, Central Government pensioners, railway pensioners, defence pensioners etc.

1. Furnish a bill in the prescribed form duly completed and signed on a revenue stamp to the Treasury Office/Sub Treasury Office concerned by 10th of the month. The bill should be put in the box wherever a box is available (ANNEXURE - I).

2. Collect the passed pension payment bill from the Treasury Office / Sub Treasury Office concerned on payment day and receive payment from the Bank concerned.

3. Furnish a non-employment certificate once a year in the month of November.

4. Furnish a life-certificate from an authorised officer once a year in the month of November if pensioner collects pension through an agent / attorney (ANNEXURE - II).

5. Furnish an indemnity bond in prescribed form on a Stamp Paper if pension is received
through attorney in addition to power of attorney (ANNEXURE - III).

6. Furnish an undertaking in prescribed form about non remarriage once in the beginning. (applicable for widow family pensioners only) (ANNEXURE - IV).

7. Furnish a non remarriage certificate in prescribed form every six months in the month of March and October (applicable to widower family pensioners) (ANNEXURE - IV).

8. Furnish a non-marriage certificate in prescribed form every six months in the month of March / October (applicable to sons/daughters in respect of family pension) (ANNEXURE-IV).

9. Furnish an income certificate every year in the month of November (applicable to children / parents in receipt of family pension)

10. MLAs

Furnish a Declaration in prescribed Form III every month (ANNEXURE - V).

D) (1) Transfer of pension to Public Sector Banks.

(a) Furnish an application in prescribed form duly completed in all respects to the Treasury Office/Sub Treasury Office after collecting pension for the previous month (ANNEXURE - VI).

(b) Open a bank account in single name in anyone of the 6 Public Sector Banks (State Bank of India, Bank of India, Bank of Baroda, Central Bank of India, Canara Bank and Syndicate Bank).

(c) Quote the Bank Account No. and paying branch of the Bank in the application.

(2) Transfer from one Public Sector Bank to other Public Sector Bank.

Furnish an application to the Bank where payment is received indicating the new Bank where payment of pension is desired and mention therein the Bank Account No. in single name in the new Bank.

(3) Transfer to other States.

a) Furnish an application for transfer to the Treasury Office/Sub-Treasury Office where pension is being drawn indicating the Treasury in the other State where payment of pension is desired. Give full address of the pensioner in the other State.

b) Surrender the pensioner's portion of P.P.O. to the Treasury Office/Sub Treasury Office.

E) Public Grievances Cell.

This office has established a Public Grievances Cell. For this purpose, Shri G. P. Kanekar, Director of Accounts & Ex-Officio Joint Secretary to Govt. (Panaji, Ph. No. 2223930) has been appointed as Public Grievances Officer.
ANNEXURE I

Form G.A.R. 45
[See Rule 214(1)]
PENSION BILL

*NOT EXCEEDING RUPEES .................................................. PER ANNUM
Pension Payment Order No. .............. STO Code .........................

Memo.- It is requested that this form may be used for submission of next bill

<table>
<thead>
<tr>
<th>District</th>
<th>Head of Account</th>
<th>Voucher No. of list of payment for ..........</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Received the amount of pension Rs. P.
Due to me for the month of..................20.....
   Gross..............., ... ...
   Less Income Tax .........
   Net .................

Pensioners residence (In words) :..........................................

** I declare that I have accepted Commercial employment after obtaining/without obtaining the previous sanction of the Government of India to such acceptance.

OR

I declare that I have not accepted any Commercial employment.

Please pay make the cheque payable to ...............

Signature of the pensioner

Signature of the pensioner

______________________________________________________________________________

Station ...... Pensioner identified by me
Date ................. Signature ........................................
Designation or address .................

Certificate to be given in case of non-attendance in person (except in case in which such certificates are not required under any rule or order).

Certified that I have seen the pensioner .................and that he is alive on this date and that the bill has been signed by him.

Date..................., Name ........................................
........................ Designation ..............................
**This declaration is required to be given by a pensioner who immediately before retirement was a member of an all India Service or a Central Service, Class I. and who, on or after the 1st January, 1948, accepts any commercial employment before the expiry of two years from the date of his retirement. "Commercial employment" for this purpose means employment in any capacity, including that of an agent under a company, firm or individual engaged in commercial business and includes also a directorship of such company, and a partnership of such firm (See Article 531-B Civil Service Regulations).

Here state the name of the Presenter. He should be identified by someone known to the Disbursing Officer.

Note: If exemption of income-tax is claimed in respect of any premium paid to an Insurance Company, the receipt of the Company for the amount paid should be attached to the bill.

Pay (Rs. ) Rupees ..........................................................

Treasury or Sub-treasury

................................................... Officer-in-charge of at .................

Disbursing Officer

Received Payment

Accountant

Signature of Messenger or Agent Identified by me

Signature

Date ....................... Designation or address ..............................................

_____________________________________________________________________________

For use in Accountant General's Office

Admitted Rs. ..............................

Objected to Rs.........:...........

Auditor/Superintendent/Gazetted Officer

_____________________________________________________________________________
Certified that I have seen the pensioner ... ........................................................... ... ..... (Name of pensioner)

holder of Pension Payment Order No. ................................................................. and that he is alive on this date.

Name ..............................................

Place:................................. Designation of authorised Officer......................

Date:......................... Seal.................................................................
ANNEXURE III

Form of Bond of Indemnity for drawing Pay, Pensions, Annuities, etc.

THIS INDENTURE made the day of [date] two thousand and

(1) (2) (3)
carrying on business in partnership under the style or firm of or incorporated under the Companies Act

and having their registered office at

to as the firm which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the same or any other style or name) of the one part and the Governor General in council (hereinafter referred to as the company

Governor General in council of the other part.

Crown Representative

WHEREAS the firm have been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by or on behalf of the Governor General Crown Representative

including pensions payable on the behalf of other Governments from the various officials duty whose it is to disburse such payments upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and in the case of a pensioner also of a certificate of non-employment according to prescribed rules.

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Governor General Crown Representative has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificates save a certificate of non-employment according to prescribed rules signed by a representative of the firm upon being Company

indemnified by the firm against any loss by reason of such company payments as aforesaid on account of any person who may at the date of such payment be deceased and upon the firm Company entering into such an agreement an as is hereinafter contained which the firm has agreed to do;

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement

and in consideration of the premises the firm company for themselves and their successors hereby
convenant with the Governor General shall allow such payments as aforesaid to be made without requiring
the production of the certificate hereinbefore referred to subject nevertheless as hereinafter provided
the firm will within seven days from the time when they shall have received notice of the death of any
customer for the receipt of or on whose behalf the firm may have received any such payments as
Aforesaid communicate the date of such death to the official for the time being responsible for the
payments to such deceased person and further that firm the firm will immediately after the expiration
of the said period of seven days repay and refund to Governor General so much of any money which
may have been received from such disbursing official as aforesaid on behalf of such deceased customer as
aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other
payments as the case may be to which such deceased customer was entitled up to the date of his
decease.

AND ALSO that if and whenever any change in the constitution of the firm shall, happen whether by
the death or retirement of any member thereof or the introduction or accession of a new member or
members thereof or otherwise howsoever the firm will on every such occasion within 7 days after the
change shall have occurred Governor General of the same having happened with full particulars hereof
including the full name or names of any new member or members so introduced as aforesaid in
every case where any such introduction has taken place will as soon as may be hereafter on being so
procure the new member or members introduced to enter into a fresh Bond in the
same form as these presents either alone or jointly with all the original or remaining members of the firm;

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND declared that the arrangement
hereby made shall not be determined except by express notice In that behalf given as next hereinafter
provided. PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that
either the firm or the Governor General Shall be entitled to determine the arrangement hereby made on
giving to the other 14 days' notice in writing in that behalf and on the expiration of such 14 days this
arrangement shall determine and the liability of the firm under the convenant herein contained shall
cease in respect of any such payments as aforesaid made after that date but nothing herein contained
shall be deemed to exonerate to release the firm from their liability under the convenant herein
contained in respect of any such payments as aforesaid made prior to that date PROVIDED
ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm

will according to prescribed rules once in every year to the Governor General or the Crown representative.

Officials responsible (or the payment of such pensions) a certificate by one of the persons prescribed by the said Accountant General.

Rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the Governor General, any of the said official whose duty it is to make such payments as aforesaid from the Accountant General requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor General or Crown Representative shall deem it necessary nor shall the firm arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

N.B. - An incorporated firm executing the Bond may delete the words in italics,
ANNEXURE IV

CERTIFICATE OF NON-RE-MARRIAGE/NON-MARRIAGE

I hereby declare that I am not married/re-married/ I have not married/re-married during the past six months.

OR

*I hereby declare that I have not been re-married and I undertake to report such an event promptly to the Pension Disbursing Authority/Bank.

*Applicable only for widow recipient of family pension and to be furnished only once.

Signature ..........................

Place: Name of the Pensioner..................................................

Date: P.P.O.No. .............................

I certify to the best of my knowledge and belief that the above declaration is correct.

Signature of a responsible Officer or a well-known Person..........................................

Place: Name .................

Date: Designation .................
ANNEXURE V

FORM III DECLARATION

(To be furnished with the pension bills every month)

1. I declare that:

   (i) I am not holding the elected office of the President/Vice President of India or appointed to
       the office of the Governor of any State or the Administrator of any State or the Administrator
       of any Union territory.

   (ii) I am not a member of the Council of States of the House of the People or any Legislative
       Assembly of a State or Union Territory or Legislative Council of a
       State or the Metropolitan Council of Delhi.

Nor, am I employed on a salary under the Central Government or any State Government or any
Corporation owned or controlled by the Central Government or any State Government or any local
authority or become otherwise entitled to any remuneration from Government, Corporation or local
authority.

OR

(iii) (a) I am a member of……………………………………………………………... or I am
    employed as ……………………………………………………………………………………in
    ……………………………. and the total remuneration received by me, as being such member or being in
    such employment is Rs........................

    (b) I am in receipt of pension of Rs. ……………………from......................

   (iv) I am not in receipt of any pension from the Central Government or State Government or
       any Corporation owned or controlled by the Central Government or any State Government or
       any State Government or any local Authority.

   (v) In case of any overpayment resulting from clerical errors or due to lack of information
       regarding recovery of Government dues, such over-payment may be recovered from the
       amount of pension due to me in such manner as the Government may deem fit and proper.

Dated:...................................... Pensioner's signature ..............................

Place: - ................................. Pensioner's name:.................................

* Here mention the name of the office of the Central Government/State Government/
Corporation/Local Authority.
Application for drawl of pension through Public Sector Bank (To be submitted in duplicate)

To,
Treasury Officer, (Place)

Sir,

I opt to draw my pension through Public Sector Bank and give below necessary details to enable you to make arrangement in this regard.

1. Particulars of Pensioner
(a) Name
(b) P. P. O. No.
(c) Present address:

2. Particulars of the Authorised P. S. B.
(a) Name
(b) Branch where payment desired.

3. Pensioners S. B. /Current Account No. at the branch to which pension is to be credited.

Place:                                        Yours faithfully,

Date:                                         (Pensioner)

*(Not 'joint' or either or survivor account)

Pensioner's specimen Signature ,.........................

For use in the Office of the Pension Disbursing Authority

Forwarded to the Directorate of Accounts, Panaji for transmission to Link Branch of PSB (Name of Linker).................................................... The Disburser’ half of PPO of Shri/Smt./Kum bearingNo......................................................is (are) sent herewith.

The pensioner has been paid pension for the period up to the month of ................. Pension due from the month of ...............is to be arranged by the bank.

Station:                                         Treasury Officer,
Date:                               with name and seal.