should alter the record of the thumb impressions or personal marks and send an intimation to that effect to the Accountant General.

238. In all cases exempted from personal appearance, the disbursing officer must take special precautions to prevent impersonations and must at least once a year receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose, the disbursing officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioner who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may by alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made and in all cases of doubt, must consult the Accountant General.

Note: Whenever payment of pension is made on production of life certificate, an entry (say "L.C.") should be made for the month of payment on the reverse of the Pension Payment Order. This will enable the disbursing officer to ascertain later at a glance the period for which the pensioner has not attended in person and to send out a call for his personal attendance, which may conveniently be dispatched through the messenger sent by him to receive payment of pension in the month previous to that in which his presence is required.

Sub-section VI - Undrawn pensions and arrears

General

239. Unless the Government by general or special orders otherwise directs, a pension remaining undrawn for more than one year shall cease to be payable by the disbursing officer. If the pensioner afterwards appears, or a claim is presented on his behalf, the disbursing officer may make the payment, but the arrears cannot be paid without the previous sanction of the authority by whom the pension was sanctioned, to be obtained through the Accountant General, if

(i) the pension in arrears is to be paid for the first time, or

(ii) the amount in arrears exceeds Rs. 50,000.

Provided, however, that the amount above Rs. 50,000, but not exceeding Rs. 5,00,000 is payable by the orders of the Collector.

Provided further that if the pension remains undrawn for three years in the case of a service pension, or six years in the case of a political pension, it cannot be paid without the authority of the Accountant General.

Note 1: If the suspension of payment is attributed to error or neglect by any government servant, the Accountant General may direct payment of the arrears on his own authority.

Note 2: In cases where the pension is sanctioned by the State Government, the payment of arrear pension under this Rule can be sanctioned by the Collector or the Heads of Departments.

240. A gratuity payment order shall remain in force for one year only and no such order shall be retained in a disbursing office if payment has not been made on it within a year of its issue.

Death of Pensioners

241. (a) Subject to any rule or order made by the Government in this behalf, the payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following:

(i) Pension can be drawn for the day of a pensioner's death; the hour at which death takes place has no effect on the claim.

(ii) On the death of a pensioner, payment of any arrears actually due, may be made to his heirs provided that they apply within one year of his death. They can not be paid thereafter without the authority of the Accountant General.

(iii) Subject as provided in the preceding clauses, the provisions of Bihar Financial Rules shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased government servant.

(b) 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 the sanction to the pension was communicated to the pensioner or the heir.

(c) After payment of the arrears of pension, both portions of the Pension Payment Order shall be returned to the Accountant General with a report of the date of the death of the pensioner.

Reports to the Accountant General

242. (a) Every Treasury Officer shall submit to the Accountant General, every six months, a statement of cases of failure to draw pensions. The statement shall be prepared in two parts; the first part, showing the names of all pensioners who have not drawn their pensions for three years (for service pensions) or six years (for political pensions), mentioning the class of pensions; and the second part, showing the names of pensioners, other than those included in the first part, who have not drawn their