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