



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Brochure on Gazetted Entitlement



Prepared by: O/o the AG(A&E), Kerala



Telephone: 0471-2776501



E-mail: ge01.ker.ae@cag.gov.in

Disclaimer : Please note that this document serves only as a general guide and does not override or substitute the statutory provisions contained in the Kerala Service Rules (KSR), Special Rules, or any other government orders governing service conditions, financial procedures, and benefits of GE subscribers.

Work Overview



Functions:

The Gazetted Entitlement (GE) Wing of Office of the Accountant General (A&E) Kerala is responsible for handling the entitlement functions of over 60,000 Gazetted Officers of Government of Kerala, Hon'ble Governor of Kerala, Ministers and their Personal Staff, AIS Officers, Judicial Officers, KPSC Members, and employees governed by UGC. The GE wing's responsibilities include the fixation and authorization of pay and allowances of the Gazetted Officers, issuance of pay slips, leave salary slips, surrender slips and special authorizations. The Wing is also responsible to maintain the service records of Gazetted Officers and furnish requisite details to departments as and when requested and the wing handles the processing of pension-related service details (Gazetted period) and reports the pay during AE period (last 10 months) at the time of retirement of the Gazetted Officer.



Checks done in AG's Office

- Verification of entries in the Service Book including that of pay fixation at the time of promotion from Non-Gazetted to Gazetted Post.
- Fixation of Pay and allowances on various service events (Appointment, Promotion, Increment, suspension, increment bar, transfer, deputation, leave, reemployment etc)
- Management of Leave Accounts and authorization of Leave Salary Slips based on the admissibility, issuance of Surrender of Earned Leave (SEL) payslips.
- Verification of pay and non-qualifying service during the gazetted period of a Gazetted Officer at the time of retirement and communicating the same to Pension Wing for pension processing.



Gazetted Entitlement – Key Terms You Should Know

Pay

Pay means the amount drawn monthly by an officer as- [12(23)] (See Chapter 4 for detailed rule) the pay, other than special pay or pay granted in view of his personal qualifications, which has been sanctioned for a post held by him substantively or in an officiating capacity or to which he is entitled by reason of his position in a cadre, and

- Personal pay and special pay, and
- Any other emoluments which may be specially classed as pay by the Government.

Personal Pay

Personal Pay.- means additional pay granted to an officer to save him from loss of substantive pay in respect of a permanent post due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure ; or in exceptional circumstances, on other personal considerations. See Rule 41 on Personal Pay.

Special Pay:

Special Pay.- means an addition of the nature of pay to the emoluments of a post or of an officer granted in consideration of the following [12(31)] See Appendix IV for rules granting Special Pay.

- where a post would call for a higher scale of pay in view of the additional and/or higher responsibilities attached to it, or
- where the nature of work is specially arduous
- where an officer has to attend to work in addition to normal duties attached to his post.

Leave Salary:

Leave Salary.-Means the monthly amount/emoluments paid by Government to an officer on leave

Subsistence Allowance:

Subsistence Allowance.-means a monthly grant made to an officer who is placed under Suspension i.e, not in receipt of pay or leave salary.

Promotion:

Promotion means the appointment of a member of any category /grade/ class of service to a higher category /grade/ class. In case of **regular promotions**, the promotion will be given against a regular vacancy and declaration of probation is mandatory for granting subsequent increments. Whereas in respect of **provisional/ temporary promotions**, increments are granted till the promotion is regularized. On regularization of promotion, further increments are granted only after declaration of probation.

Transfer:

Transfer. - means the movement of an officer from one headquarter station in which he/she is employed to another such station, either to take up the duties of a new post or in consequence of a change of his/her headquarters.

Foreign Service

Foreign Service. - means service in which an officer receives his/her pay with the sanction of Government from any source other than the Consolidated Fund of India or of a State.

Pay Intimation:

Details of pay intimated to the employee and employer in case of foreign deputation.

Gazetted Entitlement Register:

Register in which AG maintains the service records of Gazetted Officers.

Pay slip:

Pay slip is the authorisation issued by AG showing the monthly rate of pay and allowances.

Workflow of Gazetted Entitlement Processing

01

Stage 1

Gazetted officer submitting the online application for Leave, Promotion , Transfer through SPARK/Offline Mode



02

Stage 2

Verification of the application submitted by the office by DDO.



03

Stage 3

Approval and forwarding of application to AG by the Approving authority



04

Stage 4

Receipt at AG Office



05

Stage 5

Registration of application and Processing in AG



06

Stage 6

Issue of online authorizations to SPARK and KSEMP (<https://ksemp.agker.cag.gov.in>) with SMS and email intimations to the employees

Roles & Responsibilities of Gazetted Officer, DDOs, HoDs

I

Gazetted officers must draw the pay, allowances, or leave salary with specific authorization from the Accountant General except for increase in Dearness Allowance (DA) which is based on the general instructions issued to treasuries by the Accountant General in accordance with orders issued by Govt from time to time in this regard.

II

DDOs are not permitted to draw or disburse the pay, allowances, or leave salary of a Gazetted Officer without specific authorization from the Accountant General except for increase in Dearness Allowance (DA) which is based on the general instructions issued to treasuries by the Accountant General. Leave salary for a period not exceeding 21 days can be drawn & disbursed by the DDO subject to adjustment of excess, if any, drawn consequent of issuance of payslip later by AG on receipt of documents relating to such leave.

III

When a Gazetted Officer is transferred, proceeds on deputation/foreign service, the **DDO** must issue a Last Pay Certificate (LPC) showing Date up to which emoluments have been paid, Rate of pay and allowances, Deductions (PF, loans, insurance, etc.). A statement of emoluments must also be attached, showing payments and recoveries (e.g., income tax) during the financial year.

IV

The DDO should ensure that the service records including leave details of Gazetted Officers under their control are promptly updated in SPARK and intimated to the Accountant General in time.

V

When a person is appointed to a Gazetted cadre, DDO should ensure that his appointment order, RTC/CTC and the attested copy of supporting documents for the proof of date of birth is forwarded to AG at the earliest.

VI

At the time of retirement of a Gazetted Officer, **the DDO** should ensure that the employee has submitted all pending leave applications covering their entire service. Only after verification, the terminal surrender orders should be forwarded to the AG's Office for processing

Roles & Responsibilities of Gazetted Officer, DDOs, HoDs

VII

The DDO must ensure that, in the case of transfer or change in designation, salary is drawn only for a maximum period of 3 months based on the LPC. Thereafter, pay and allowances can be drawn only upon receipt of the pay slip from the Accountant General

Orders on settling disciplinary proceedings (if any), clearly mentioning the type of punishment, ie, Censure, Warning, Increment bar with cumulative effect, without cumulative effect, Permanent reduction of Pension, Reversion to the lower post, increment bar (period of increment bar, period of Suspension as Non Qualifying) should be forwarded to AG at the earliest by **the DDOs**.

VIII

IX

The HoDs must ensure that continuance sanction orders are issued, preferably before the end of the current sanction period, to avoid any disruption in authorization or payment of emoluments.

The HoDs must ensure that whenever a Gazetted employee is sanctioned deputation or extension of deputation, the orders must be forwarded to AG office specifically mentioning the Name, designation and PEN (Permanent employee number) of the employee along with the period of deputation. In case of deputation to foreign services, certificate of officiation up to the date preceding the date of increment may also be forwarded every year during the period of deputation, for intimating the pay hike consequent on grant of increment to the foreign employer/ employee concerned.

X

XI

It is the collective responsibility of the **employee, DDO and HoD** to ensure that the online applications forwarded to the AG are accurate and that the details have been thoroughly cross-checked to avoid errors.

Service Events and Documents Required in AG Office

First Appointment

1. Formal orders of appointment by the competent authority
2. Orders from Government regarding creation or continuance of a temporary post or an intimation giving full particulars of the post, if already sanctioned the period up to which the officer is appointed in case of posts which requires continuance sanction.
3. CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day).
4. Attested copy of supporting documents for the proof of date of birth
5. Submission of relevant documents for identifying the PEN/TEN number of the officer.

III

Promotion from Non-Gazetted to Gazetted Post

1. Formal orders of appointment.
2. Service book duly completed including closing of leave account duly attested by the competent authority up to the date of promotion to the gazetted post. The Service book will be closed thereafter, and no further entries will be made as his Gazetted career will be watched through GER thereafter.
2. Online CTC/RTC of relinquishment of charge indicating the date and session (Forenoon / Afternoon of the day) from the lower post.
3. Online CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) promoted post.
5. Last Pay Certificate from the Previous Station duly signed by the DDO concerned, showing all the deduction including SLI, GIS etc.

Transfer

1. Formal orders of transfer.
2. Online CTC/RTC of relinquishment of charge indicating the date and session (Forenoon / Afternoon of the day) from the old station.
3. Online CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) at the new station.
4. Last Pay Certificate from the Previous Station duly signed by the DDO concerned showing all the deduction including SLI, GIS etc.

Leave Salary

1. Duly filled in online Leave application.
2. Online Sanction from Competent authority, specifying the nature of leave and dates of holidays prefixed / suffixed to leave, if any.
3. Online CTC/RTC of relinquishment of charge indicating the date and session (Forenoon / Afternoon of the day) before leave.
4. Online CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) after leave.

Service Events and Documents Required

Deputation (Dept to Dept)

1. Formal orders of deputation incorporating the general terms and condition of deputation in respect of the Gazetted Officers
2. Last Pay Certificate from the Previous Station showing all the deduction including SLI, GIS etc.
3. Online CTC/RTC of relinquishment of charge indicating the date and session (Forenoon / Afternoon of the day) from the old station.
4. Online CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) at the new station.

Deputation (Dept to Foreign Service)

1. Formal orders of deputation incorporating the general terms and condition of deputation in respect of the Gazetted Officers.
2. Last Pay Certificate from the Previous Station showing all the deduction including SLI, GIS etc.
3. CTC/RTC of relinquishment of charge indicating the date and session (Forenoon / Afternoon of the day) from parent department.
4. CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) deputation post.
5. Certificate of Officiation from parent department is necessary for authorizing increment in respect of an Officer on deputation.

Re-employment

1. Formal orders specifying the rule under which the re-employment is made along with the general terms and condition of re-employment.
2. CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) in the re employed post.
3. Details of pensionary benefits authorised to the officer for regulating reemployed pay (copy of pension payment authorisation).

Surrender

1. Sanction order of Competent authority specifying the Number of days, as on date and financial year.
2. Duly filled Leave application specifying the Number of days, the date as on which the EL is intended to be surrendered.

Suspension

1. Orders of suspension specifying the eligibility of subsistence allowance.
2. The date of order placing the officer under suspension will be treated as mentioned in the order or as date of effect of the suspension.

Reinstatement

1. Orders revoking suspension.
2. CTC/RTC of assumption of charge indicating the date and session (Forenoon / Afternoon of the day) on reinstatement.
3. Order of regularisation as and when the period is regularised. If the period is regularised as leave, leave application and sanction are mandatory.

Key Points to Remember

- Every Gazetted Officer must submit nominations for Death-Cum-Retirement Gratuity (DCRG) in the prescribed forms to this office whenever a new nomination is made, or an existing one is cancelled or updated.
- Every Gazetted employee should regularly verify the service details and ensure that personal details are updated through their concerned office/DDO.
- The DDOs/ employees must keep a close watch of pay slips /authorizations issued by this office for processing the same in due time to avoid delay of drawal and disbursement of salary or other allowances.
- As part of end-to-end digitization initiative for gazetted entitlement processing, applications **related to leave, transfer and promotion** are to be forwarded to this office by the DDOs **online through SPARK**.
- Any other correspondences except that stated above can be forwarded to concerned sections by email (official sectional email IDs are available in office website) or post through proper channel along with necessary documents.
- **Cancellation of online application:** If the employee or department finds any mistake in the online application submitted through SPARK, **the request for cancellation must be submitted by the DDO through SPARK**.
- The up to date leave balance of all Gazetted Officers is made available in the SPARK.
- Whenever a Gazetted employee occupies or relinquishes Govt quarters, order/sanction along with letter of DDO specifying the date of occupation or relinquishment as applicable must be forwarded to AG.
- The application for surrender of Earned Leave along with the proceedings of the leave, must be forwarded to AG office. No retrospective surrender of Earned Leave is admissible.
- Surrender of Earned Leave once sanctioned cannot be cancelled and the leave period will not be recredited under any circumstances except in cases falling within the purview of GO (P) No 54/24 Fin dated 11.07.2024.
- Employees who are proceeding on Leave Without Allowance (LWA) immediately after appointment, shall forward the details / related documents to AG at the time of availing /proceeding on the leave itself.
- Employees who are retiring shall ensure submission of CTC/RTC relinquishing charge on **retirement** to AG on time.
- The **DDO must ensure** that, in the case of **transfer or change in designation**, salary is drawn **only for a maximum period of 3 months** based on the **Last pay certificate**. Thereafter, pay and allowances can be drawn **only upon receipt of the pay slip** from the Accountant General.



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**A dedicated Telephonic Help Desk has been implemented by this office
exclusively for attending the GE related queries:**

**Contact Nos. 0471-2776556/0471-2776557/0471-2776558
/0471-2776559**

For any other assistance

Sr. AO (GE01) 0471 – 2776501

e-mail: ge01.ker.ac@cag.gov.in / agaekerala@cag.gov.in