



Government of India

**OFFICE OF THE ACCOUNTANT GENERAL (A&E) ASSAM
GUWAHATI – 781 029**

**MANUAL OF THE
GAZETTED ENTITLEMENT SECTIONS**

Fifth Edition

**ISSUED BY
OFFICE OF THE ACCOUNTANT GENERAL (A & E) ASSAM**

PREFACE TO THE FIFTH EDITION

After Publication of last edition many correction and alternations have been included in this revised Rule Book.

It is expected from the officials that while performing their duties they should follow the Rules and Regulations laid down in this Rule Book.

For any correction in this Rule Book they may send their suggestions to the Gazetted Entitlement-I section who is responsible for maintenance of the same.

Sd/-
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ACCOUNTANT GENERAL (A & E)
ASSAM

MANUAL OF THE GAZETTED ENTITLEMENT DEPARTMENT

CHAPTER-I

CONSTITUTION CONTROL & DUTIES

- 1.1** The Gazetted Entitlement Department (GED) is responsible for regulation and authorisation of pay and allowances of Assam Government Employees who are Self Drawing Officers.
- 1.2** There are at present eleven Gazetted Entitlement Sections each under the charge of one A.A.O./S.O./ Supervisor. GE-I Section responsible for the co-ordination work of the Department and for dealing with matters of general nature.
- 1.3** The main duties which devolve on the Gazetted Entitlement Sections are :-
 - (a) to check the Salary and Traveling Allowance Bills of all Gazetted Officers, including Forest and Public Works Officers, Ministers, Speaker, Deputy Speaker and other members of the Legislature, members of Assam Public Service Commission;
 - (b) to issue Pay Slips to Gazetted Officers who are self drawing officer; to report on applications for leave to sanctioning authority for grant of leave and to issue leave salary Slips;
 - (c) to maintain History of Service and Leave Accounts of such Gazetted Officers;
 - (d) to maintain the Objection Books of the Department;
 - (e) to dispose of all correspondences arising out of or incidental to, the check involved by the above mentioned processes;
 - (f) preparation and forwarding of transfer documents as and when necessary;
 - (g) to prepare and issue such other periodical and special natures as may be prescribed.
- 1.4** The distribution of Works in various GED Sections are detailed in Appendix-I.

CHAPTER-2

RETURNS REPORTS AND GENERAL INSTRUCTIONS

CALENDAR OF RETURN

- 2.1** A Calendar of returns is maintained in each section in which all returns to be sent out are noted with their due dates, and Column are allotted to each month in which the actual dates of submission are required to be noted. The dates should be entered by the Asstt. Accounts Officer/Section Officer/Supervisor who is responsible for maintenance of the register. For the list of returns sent out by the Sections see Appendix- II of this Manual.
- 2.2** Various Registers and Reports which are required to be submitted to the Branch Officer and the Group Officer are shown Appendix-II of the Manual. The due dates for submission should be strictly observed. The Calendar of Returns and Registers should be submitted to the Branch Officer, on Monday every week and to the Group Officer on the 5th of each month. As regards the detailed procedure for maintenance of Calendar of Returns, Para III of Office Procedure Manual may be seen.

GENERAL INSTRUCTION

- 2.3** The Procedure for check of Gazetted Officers pay and traveling allowance bills are contained in Chapter of Comptroller and Auditor General's Manual of Standing Orders (Technical) Vol- I. Consequent on restructuring of Indian Audit and Accounts Department with effect from 1-3-84, various instructions have been issued by the C&AG in regard to functions of GE Department which shall be observed. The instructions in this Manual should be observed in addition.

NOTEBOOK

- 2.4** A note book is maintained in the Department, and note of any peculiar change or rule or precedent which is not embodied in any of the authorised publications should be made therein.

Note :- The Book should be submitted on the 7th of every month to the Gazetted Officer in charge for inspection.

REGISTER OF SECRET DOCUMENTS

- 2.5** A Register containing list of Secret/Confidential Papers in each section should be maintained and put up to the Group Officer for his information. Assistant Accounts Officers/Section Officers/Supervisor should keep there orders in Secret files and keep in their personal custody under lock and key.

(O.O. No. 57 (TM) dt. 24-9-59).

REGISTER OF ALLOCATION OF DUTIES

- 2.6** Under Para 7 of the office procedure Manual each section is required to maintain a Register called the Register of Allocation of Duties. It is intended to keep a record of the various items of works attended to by different incumbents in the section from time to time together with their initials for the purpose of identity at a future date if any occasion arises.

The currency of the Register is three years from the 1st April to the 31st March of the third following year. On the 15th of May, each year, the Register duly completed should be put up to the Group Officer concerned. The Register should be submitted to the Branch Officer on the 15th of every month with a certificate to the effect that the Register is up to date in every respect. The submission of the Register to the Branch Officer and the Group Officer should be watched through the Calendar of Return.

CHAPTER-3

GENERAL PRINCIPLES AND PROCESS OF GAZETTED ENTITLEMENT

- 3.1** Important checks to be exercised by the Gazetted Entitlement Department. The essential points to be observed are;

(a) to check the title of the Government Servant to the Pay, Leave Salary allowances etc. drawn by him, i.e. to see whether the claim is admissible in respect of a post to which he has been duly appointed and of which he has been actually in-charge;

(b) to verify whether all the orders regarding changes in the postings or status of a Gazetted Government Servant, grant of leave etc. are duly notified or otherwise communicated;

(c) to scrutinise the sanctions, Orders etc. to record them in the prescribed registers, and to issue the authority for payments whenever necessary;

(d) to check whether the pay, Leave Salary etc. drawn the Government Servants and subsequent change there to have duly authorised by this office.

(e) to record the payments in the Entitlement Register as a check against any second claim;

(t) to record the periods of duty, transit, suspension and have in the entitlement Register, Leave Accounts;

(g) to conduct verification of service in the Gazetted Posts and to furnish information to pension section as and when a Gazetted Officer retires from service on superannuation/retiring pension.

3.2 CLAIM OF GAZEITED OFFICERS

(a) The claim of Gazetted Government Servants broadly fall under one or other of the following main categories :

(i) pay and Allowances (including Personal Pay, Special Pay etc.).

(ii) leave Salary including allowances.

(iii) fees and Honoraria.

(iv) Travelling allowances;

(v) advances (towards Pay, TA, for purchase of conveyance etc.) and

(vi) reimbursement of Medical Attendance charges.

(b) The claims of Gazetted Officers are as a rule, paid on bills drawn by the officers themselves from the treasury.

(c) No Gazetted Government Servant can draw Pay, Allowances, Leave Salary, rewards or Honorarium under Rule 20 or Treasury Rules, other than travelling allowances and medical re-imbusement claims or advances specially authorised under the rules unless the rates in the case of Pay and Allowances and Payment in the case of Leave Salary, rewards, etc. have been authorised by the Accounts Officer or in the case of time-barred claim, the same has been pre-checked by him.

Note :- (1) Authority for purchase of conveyance in respect of Gazetted Government Servants is not required to be issued by the Accountant General.

(2) For drawal of Honorarium by the Gazetted Government Servant no authority from the Accountant General is required to be issued in case where the rates have been laid down and the bills are countersigned by the departmental authorities.

(*Ref* :-Finance Department No. PEG 59/63/22, dt.18-8-67).

3.3 Provisional payment of Pay and allowance to Gazetted Government Servants holding temporary post.

As a measure of liberalising provisions of payment of pay and allowances to Gazetted Government Servants holding temporary posts who are put to great hardship for their inability to draw pay etc. for want of authority from the AG arising out of delayed issued of sanction for the posts the Government of Assam ordered that in a case where continuance of temporary posts beyond the period of existing sanction was already proposed but necessary sanction required to be issued the Gazetted Government Servant holding such temporary post may draw pay and allowances upto a period of three months after the expiry of last sanction at the same rates as he had been drawing earlier without any authority for the AG for this purpose a certificate for the Government Servants Controlling Officer that the sanction for continuance of temporary post has actually been applied for shall be attached with the salary bill when the Government Servant is himself the Controlling Officer for his TA claims such certificate is to be obtained from his next higher authority.

(Government of Assam Finance Department O.M. No. FEG 25/74/11 dt.7-6-75 and FEG 79/85/46 dt. 11-889).

3.4 General letter of authority to treasuries for drawal of Dearness Allowances and other allowances sanctioned by the State Government from time to time a General letter of authority is issued to all Treasury Officer to make such payments.

Note :-For instructions for issue of such General letters of authority Appendix-III of the manual may be referred to.

CHAPTER-4

SCRUTINY OF SANCTIONS AND ORDERS

4.1 For scrutiny of sanctions and orders, instructions contained in Chapter-2 of Comptroller and Auditor General Manual of Standing Orders will apply. Sanction received in the Gazetted Entitlement Department are mainly as under :-(i) Orders creating a post or effecting the pay and allowances of a post (ii) Orders regarding appointment transfer leave etc. of Gazetted Government Servants and (iii) Orders Sanctioning honoraria Travelling allowance fees and

advances etc. to Gazetted Government servants are general & special allowances applicable to Particulars Categories of Gazetted Government Servants like kit allowance etc.

4.2 Scrutiny of sanctions and orders consequent on restructuring of the office of the I.A & A.D.

In the new set up of the re-structured Offices the copies of all sanctions of various kinds issued by the Central/State Government and subordinate authorities which were either to be endorse to and received in the Combined Office, would, from 1-3-84 onwards be endorsed by these authorities to both the new officer the A.G Accounts of Entitlement Office and the A.G (Audit) Office. The copies of sanctions received in this office will be dealt within the concerned Accounting and Entitlement sections. The sanctions of general nature and general rules, regarding regulations etc. will be dealt in TM-Coordination section. The copies of sanctions on receipt in the respective sections will be examined in accordance with the relevant instructions in the Comptroller and Auditor General Manual of Standing Orders (Technical) and relevant other rules, regulations and orders before acting in scrutiny and acting on the same. Objections, if any, arising out of the scrutiny should be communicated by the respective sections to the concerned departments with copy to Accountant General (Audit) and there settlement closely watched.

According to the Procedure Outlined in Para 3.2 of the Comptroller and Auditor General's Manual of Instructions of Central Audit (MICA), objections raised by the AG. (Audit) Office on any sanction and communicated to departmental authorities, would also be intimated to the office of the A.G. (Accounts and Entitlement) by endorsing a by thereof. The observations made by the AG (Audit) office any sanction should always be kept in view, while examining a sanction in Accounts and Entitlement Office. Orders of the Group Officer should be obtained before admitting and action upon a Sanction/Order in this office in the case of sanctions on which any Objections/Observations have been raised by the Accountant General (Audit).

(C&AG's Circular No. 3-TA.II1984 dt. 21-1-84, No. TA.II1984 dt. 13-3-84, and No. 14-TA.I/1984 dt. 16-5-84). % NO.4 (TM-Coordn.), dated 24-7-84.

CHAPTER-5

CORRESPONDENCE GENERAL INSTRUCTIONS

5.1 As a general rule, all letters other than those marked urgent received by an Accountant should be disposed of within a week except with the special permission of the section officer. Unofficial cases and pre-check bills received should not be delayed over 3 days in the section. The Demi-official letters Pre-audit bill, Telegrams and letter's of authority from other Accountant General etc. should be disposed of within three days from the date of receipt on the section.

(Para 55 of office procedure Manual).

5.2 Letters marked urgent are to be disposed of and submitted to the Branch Officer in charge of the sections within 48 Hours from the date of their receipt.

Disposal of Reference receive from C&AGs Office

5.3 As regards disposal of reference i.e. Circular/U.O./D.O/Telex/Telegram received from the office of the Comptroller and Auditor General of India, instructions contained in Para 68 of C&AG's Manual of Standing Orders (Admn.) should be strictly adhered to. Delay in the disposals of the letters should be avoided. The sections should intimate disposals properly to A.G. 's Secretariat without waiting for reminders.

(A.G.'s Orders dt. 14-6-88 circulated under No. Secy. (A)/AG's orders/87-88/35).

5.4 Filing of Correspondence relating to Gazetted Officers should be maintained in the way indicated in Para 59 and 60 of office procedure Manual and correspondence pertaining to personal claims should be filed in personal files of Gazetted Officers opened for the purpose.

CHAPTER-6

PAY AND ALLOWANCES

6.1 General :-Pay and allowances of Gazetted Government Servants may be broadly classified into:

- (a) Effective charges, i.e. charges incurred while the officers are actually on duty.
- (b) Non effective charges, i.e. charges incurred while the officers are not on active duty but on training/ leave/in transit/under Suspension etc.

The check conducted in respect of these claims is based on the following documents.

- (i) orders creating the post;
- (ii) orders regarding appointment, Leave, Transfer, Training etc. and
- (iii) certificates or reports when charge of a post has been assumed, relinquished or resumed.

As regards effective charges important points to be looked into during the course of check are:-

- (i) that the post in respect of which pay and allowances are claimed has been duly sanctioned by the competent authority and the period of claim is covered by such sanctions;
- (ii) that the government Servant is entitled to the pay and allowances claimed, by being duly appointed to the post and by actually holding it for the entire period for which the pay and allowances are claimed;
- (iii) that the pay and allowances are at the rates admissible under the rules or sanctioned by Special Orders of competent authority.
- (iv) that the Pay and Allowance are not allowed beyond the age which in the Govt. Servant is required to retire by the rules for period if any, by which his services has been extended by competent authority.

In respect of non-effective charges important points to be raised into are:

- (i) that the absence from duty is warranted by the rules in the Service Regulations;
- (ii) that the period of actual absence does not exceed what is possible under the rules and regulations in force and has been sanctioned by competent authority and
- (iii) that the Allowances claimed are at the rates warranted by the rules in the service Regulations or other rules issued by competent authority.

The Accountant should make the necessary noting in the Entitlement Registers on the basis of notifications in the Gazette and or other communications/documents received and take steps to issue Pay Slip, leave & Salary Slips, etc. (Vide detailed instructions given in chapter 2 of section III of M.S.O. (Tech.)

6.2. Issue of Pay Slips:

(i) The occasions when fresh Pay Slip has to be issued are detailed in paragraph 170 of the C&AG's M.S.O. (Tech.) Vol. I.

(ii) The Pay Slips should be issued to the Officer concerned in form M.S.O. (T) under advice to the Treasury Officer indicating the rates of Pay, Special Pay, Leave Salary Allowance, etc. to be paid from Specified dates.

Notes :-

1. Whenever Pay Slips are issued, the Money column in the concerned page of the Entitlement Register should be revised so as to correspond with the Pay Slips and got attested by the Branch Officer.

2. In the case of Gazetted Officers who are occupying Govt. Quarter one copy of the Pay Slip should be sent to the Officer responsible for making the recovery of rent (Para 189 of M.S.O (T).

3. No Pay Slip is necessary in cases of transfers where there are no changes in designation and emoluments, Pay and Allowance may be drawn in the new station on the strength of the L.P.C. issued by the Treasury Officer of the Old Station.

(iii) Documents to be obtained before the issue of Pay Slips. The documents which should be sent by the Gazetted Officer's in connection with the issue of Pay Slips are detailed in Annexure to this chapter.

6.3. Issue of Pay Slips to Officers (Non-Gazetted) appointed to officiate in Gazetted Posts. Pay slip should not be issued to a non-Gazetted Officer appointed to a Gazetted Post without the production of L.P.C. and Service Book. It would be incumbent on audit invariably to arrange for an independent audit verification of the correctness of the details like the substantive/officiating Pay of non-Gazetted Govt. Servant, before proceeding to fix his pay on this promotion to the Gazetted Rank such a verification should be conducted with reference to the Service Books, etc.

(C&AG's Letter No. 2280 Admn./I72-53, dt. 2./3-09-53).

(ii) Service Books and other connected document are required to be checked by the respective GE Sections dealing with the issue of Pay Slips.

[O/o NO.4 (TM-Coordn) dt. 7-84].

Notes :-

Before returning the Service Book (of Officiating Gazetted Officers) the following should be noted in the entitlement Register/Leave Account and get attested.

- (a) Date of Birth.
- (b) Date of Confirmation in Govt. Services and the Post to which confirmed.
- (c) Details of fixation of Pay on first appointment to Gazetted Post.
- (d) Date of commencement of Service and Leave at Credit on the date of appointment to Gazetted Post.
- (e) Leave not Due and Commuted Leave already availed of in non-Gazetted Service.
- (f) Home town declarations made by the Officer for purpose of Leave Travel Concession.

6.4. Increments and revised Pay Slips: By the 15th of every. Month, the Accountants should examine their Entitlement Register and issue Pay slips wherever necessary authorities the drawal of Pay at the enhanced rate due to the accrual of increments.

While preparing Pay Slips for increments the Accountant should examine the following points:

- (i) whether the Officer has been on duty for one year;
- (ii) whether he has taken any Leave, if so, whether the Leave could count for increments;
- (iii) whether any period not counting for increments viz. Overstay at of Leave or any period of suspension adjudged as penalty has been included;
- (iv) whether the Officer is on duty on the date of accrual of increment;
- (v) whether the Tests/Examinations if any, to be passed before increment can be allowed have been passed by the Officer;
- (vi) whether the Officer has satisfactorily completed the period for sanction passed for drawal of increments;

(vii) whether any E.B. operates at the stage of the increment and if so, the sanction of the competent authority has been obtained allowing with the Officer to crossed efficiency bar and

(viii) whether any orders of stoppage or with holding of increments exists and if so, whether they have been taken into Account;

6.5. Transfer of Officers to Foreign Service:

In respect of Officers transferred to foreign service, the pay admissible under the terms of the transfer should be intimated to the Foreign employer; The periodical increments that accrue in the regular line should also be intimated for the regulation of his Pay while in foreign service.

On rejoining duty under the Government, L.P.C. should be obtained from the Foreign employer.

(ii) Transfer of All India Services officers to other audit circle: In the case of transfer to other audit circle, the L.P.C. of an Officer should be called for from the Treasury Officer, countersigned and forwarded to the Accountant General/department as soon as the intimation that the Officer has relinquished charge of his post under the Government is received. This should accompany the transfer documents to be forwarded to other circle/departments Similarly, on reversion of an AIS Officer to the parent department the L.P.C. should be obtained along with the transfer documents.

(iii) Para 195 of M.S.O. (T) Provided that when a Gazetted Officer is transferred to another circle of audit the A.G concerned should be furnished with a statement of Service in Form No. ATM 25 showing the pay earned by him during the last Twelve Months. As the Accounts Officer's are authorized to make provisional Payments for short periods, the Service Statements and Leave Accounts, etc. may be sent as soon as the certificates of relinquishment of charge and intimations of transfers are received without waiting for the L.P.c. In such cases, the L.P.c. may be despatched separately on due course as soon as they are ready.

(C&AG's confidential Letter no. 237-Admn. 11/25-58 dt. 10.2.58)

6.6. Pay of Officers re-employed after retirement.

Re-employed Pay of a pensioner should be fixed taking into account the pension and D.C.R.G sanctioned to the officer as intimated by the pension section. when the pension and

DCRG are subsequently changed, the reemployed Pay should be refixed based on the revised pension and D.C.R.G

Pay on re-employment should be fixed in such a manner that the pay fixed plus pension and pension equivalent of other retirement benefits should not exceed that last pay drawn before retirement

(Rule 165 of Assam Pension Rule 1969).

Notes :-

(i) The term last pay drawn will include special pay if it was drawn during the period of one year before retirement).

(ii) Reemployment of retired Judges to commissioners of Inquiry/Tribunals, etc. raising of pay limit.

In the case of retired Judges reemployed on whole time basic pay, which together with pension and pension equivalent of other forms of retirement benefits may be restricted to Rs. 8,000/- per month in case of retired High Court Judges and Rs. 9,000/- per month in the case of retired Chief Justices of High Courts/Judges of Supreme Court with effect from 1.4.86.

Dearness Allowances as payable to Officers of All India Services getting pay of Rs. 6,700/- P.M. and above.

(G.I.M.F. Deptt. of Exp O.M. No. 1904817/80-E.IV, dated 8.10.87 (Dy. GE.I1G7/95).

6.7. Provisional Payments; The following principles should be observed while making Provisional Payments :-

(i) No Provisional payment shall be made without a request received from the authority that is competent to finally sanction the payment the request should indicate the period (which should be short) for which the payment should be passed provisionally.

(ii) The drawing Officer should clearly be informed that the payment is provisional. A proper register should be kept to watch the receipt of the final orders and to ensure that provisional payments do not extend beyond the period for which they were asked for

(iii) In case however, where the sanction of the Legislature is necessary Provisional payments should in no case be made even. If the State Govt. makes a request with an assurance that the necessary Legislation will be passed shortly.

In case where the delay in issuing final authority involves only the completion of procedural formalities and where the payment allowed Provisionally would be definitely admissible and there is no possibility of the payment turning out to be an over payment or an irregular payment, there is no objection to provisional payments being made without any specific request.

When a Pay slip or other authority for payment is issued provisionally the number and date of the Provisional authority should be entered in a Register of Provisional Payment maintained in the following form. It should be seen that each provisional authorisation is confirmed in due course, and when so confirmed the number and date of such communication should be entered against the item in the Register. The Register should be closed monthly and submitted to the Branch Officer for review with a list of outstanding cases once in a Month for onward submission to Group Officer.

Sl. No	& Date	Nature of Authorisation	Reasons for Making Provisional Payment.	Initial Of AAO/SO	No. & Date of Final Sanction	References to Reminders
References to reminders						

(C&AG's confidential D.O. Letter No. 2243-A/363-A/363-53 dt. 8.12.53 and Letter No. 364-A/363-53/dt. 24.3.54.

6.8. Terms to be granted to the Assam Government Servants sponsored by the Government for training abroad under the various training Schemes ;-

The terms of deputation to be granted to Govt. Servants Sponsored by the Govt. of Assam for training abroad under the various training Schemes of the United Nations, Colombo Plan, etc. and the schemes operated through non-Official channels (Rockefeller foundation, Ford Foundation, etc. are as follows :-

(i) **Pay** :- The entire period of the Govt. Servants absence from his post in India will be treated as period of deputation on the full pay which he would have drawn had he remained on duty in India.

(ii) **Dearness Allowances** :- During the first Six Months of his training the Govt. Servant concerned may be allowed to draw Dearness Allowance at the rate at which he would have drawn it, had he not proceeded on deputation abroad. No Dearness Allowance will be admissible during the period of training beyond Six Months.

(iii) **Compensatory Allowances** :- At the same rate as he would have drawn in India but for his deputation abroad during the first Six Months of absence from his post in India. No Compensatory Allowances will be admissible during the training period beyond Six Month.

(iv) **House Rent Allowance/Recovery of Rent** :- At the same rate as he would have drawn in India but for his deputation abroad during the entire period of training. If the Govt. Servant concerned is allowed to retain Govt. accommodation during the period of deputation abroad the rent therefore, should continue to be charged at the same rate at which it would have been normally charged had the Officer not proceeded on deputation.

Since the terms admissible under these orders will be considerably more liberal than it is necessary to ensure that the provides of deputation of Officers sent abroad for training are not long or than absolutely necessary.

The training of Govt. Servants abroad under financially aided schemes should invariably be at the instance of the Ministries/Departments concerned. In no case should the Govt. Servants them self approach or negotiate direct with the Foreign Governments or organizations for Scholarships. Before sponsoring in case for training abroad, under the terms mentioned in Para 1 above, it is necessary to ensure that the services of the Govt. Servants concerned would be available to Govt. at least for a reasonable period say three years, after the completion of his training and that the Officer should possess adequate back ground of the subject or field in which he would be receiving training. The following conditions should therefore, generally be satisfied for the grant of deputation terms to Govt. Servants sponsored by Govt. for awards under the training schemes:

(a) He should have at least three years to serve after the conclusion of training before retirement.

(b) In the case of a Govt. Servant on Loan from another Govt. or a Quasi-Govt. Body, the leading authority should agree to make him available to the govt. of Assam for a period of not less than three years after the conclusion of training if required.

(c) In case of a Govt. Servant in the Treasury employer of the Govt. of Assam, there should be reasonable change of his remaining in service for a minimum period of three years after the conclusion of the training and he should be required to give an undertaking in writing that he agrees to serve the Govt. of Assam for like period.

(d) He should have completed a minimum of five years service, the limit may, however, be relaxed in cases where the very nature of the training does not warrant such a restriction. e.g. cases where individuals are recruited on the condition that they should undergo training before they are posted to regular duties.

(e) A period of deputation of 18 Months at one time should ordinarily be regraded as a suitable maximum in such cases.

The decision takes effect from 25th May, 1964.

(Finance deptt. No. 161/61/49, dt. 13.8.64)

Government Servant sent on training abroad, who at time of their deputation, were in receipt of a Compensatory Allowance, such as Compensatory Allowance, Winter allowance, House rent Allowance and Hill allowance should continue to draw such Allowance as admissible under S.R. 3(6) subject to the production of certificates as required under Sr's 118 and 119.

Compensatory Allowance drawn for loss of Income from private practice will not be admissible during the period of training.

(Finance Deptt. No. FEG 55/57/5, dt 5.11.57)

CHAPTER-7

LEAVE AND LEAVE SALARY

Leave Account :- Every Accountant is responsible for the proper maintenance of Leave Accounts and for the reporting on the title to leave of all Gazetted Officers and for issuing the required Leave Salary Slips [vide M.S.O. (T) 190]. A Leave Account in the prescribed form should be opened for each Gazetted Officer.

Receipt and Disposal of Leave Application

- (i) The receipt and disposal of Leave application of Gazetted Officers should be watched through a Register maintained in Form Sy 64 (new). This Register should be used for watching the disposal of all Leave applications.

(ii) As each Leave Application is taken up for disposal, the accountant should work up the Leave Account of that Officer to the date preceding that from which the Officer intends to proceed on Leave or up to any other date specified by the Officer. The Leave Account should then be checked and signed by the Assistant Accounts Officer/State Officer/Branch Officer as the case may be and the report on the admissibility of Leave prepared for disposal.

Notes :-

1. All correction in the Leave Accounts should be checked and attested by the AAO/SO/BO as the case may be before the report on the admissibility of Leave is signed by him.

2. The report on the admissibility of Leave should contain a certificate of the total amount of Earned Leave admissible even when the Leave applied for is less than the full amount of Earned Leave admissible. If the Officer concerned has applied for Half Pay Leave/Leave for on Medical Certificate either by itself or in combination with Earned Leave, the total amount of both kinds of Leave should be indicated. The report should be in Form SY52.

(C&AG's Letter No. 704 Admn. 11/417-57, dt. 5.4.58)

3. After the report on the admissibility of Leave has been passed by the BO/AAO/SO as the case may be the application for Leave to gather with the report on the admissibility of Leave duly signed should be sent direct to the authority competent to sanction the Leave, the Office copy being retained in the personal file of the Officer.

Notes :-

1. The time limit fixed for reporting the eligibility to Leave is 3 days from the date of receipt of the Leave applications in GE section. This time limit should be strictly adhered to. The Leave application Register in Form SY 64 (new) should be closed and submitted to the B.O. on the first working day of every week with explanation for the delay in reporting Leave in case of applications outstanding for more than 3 days.

(C&AG's Letter No. 129 TAI (O&M) 653-63, dt. 17-06-66.)

2. In GE sections, Section Officer/Supervisors are authorised to sign and issue Leave admissibility report except in cases of Leave preparatory to retirement/Terminal Leave/Leave at credit on the date of retirement/death.

(C&AG's Letter No. FA-OB (P)/73 dt 6.3.73.& No. FA-OSD (P)/& 73 dt. 23.3.73. in File No. Estt.- 1/127/73.

7.2. Leave Account of non-Gazetted Govt. Servants Officiating in Gazetted Posts.

(i) When a non-Gazetted Govt. Servant is appointed to Officiated in a Gazetted Post, his service book and Leave Account should be called from the Head of the Department/Office in which he was serving.

(ii) The Leave to the Credit of Non-Gazetted Government Servant appointed to Officiate in Gazetted Posts worked out in the Leave Accounts furnished by the departmental Officers should be checked to see that the calculation should have been made correctly and that the entries of Leave taken agree with those in his service Book. After verification of the amount of Leave to his credit on the date of his taking over charge as a Gazetted Officer a Leave Account should be opened for him.

7.3. Leave sanction and charge certificates when Leave is sanctioned it should be seen that the period for which it is sanctioned is covered by the period for which it is covered by sanctioned is the period of Leave admissible as shown in the Office copy of the Leave Report. A certificate of comparison of Leave sanctioned with the Leave Report should be noted in the order sanctioning the Leave and this should be got attested. [Para 163 of M.S.O.(T)].

On receipt of notification granting Leave the Accountant should call for charge certificates if it is not received within a reasonable period on receipt of the same, the date on which the Officer actually proceeded on Leave should be noted in the entitlement register. The Section Officer should give file orders on charge certificates after satisfying himself that necessary entries have been made in the Entitlement Register and in the Leave Accounts and that the required Leave Salary Slips or Pay Slips in the case of return from Leave have been issued.

In order to avoid delay the State Govt. issues orders for sanctioning Earned Leave subject to admissibility. In such cases the sanction should noted in the register and the admissibility of Leave reported to the Govt.

[Finance Deptt .O.M No. FEG 1/64 (Pt 111) /106, dt. 4.6.65.]

ISSUE OF LEAVE SALARY SLIP

After the charge report has been received and recorded in the Entitlement Register Leave Salary Slip inform MSO (T), covering the period of Leave sanctioned to the Officer is prepared and submitted to the Branch Officer through the Section Officer for approval. On approval, the original copy should be sent to the Officer concerned and duplicate to the Treasury Officer.

Notes :-

1. Whenever an Officer goes on Leave, the Leave Salary slip should be issued irrespective of the fact whether a reposting order is given or not.
2. Holidays, if any, Prefixed or Suffixed to Leave should be indicated in the Leave Salary Slip by way of authorisation of duty Pay for these periods.
3. A 'NIL' Money column is opened in the Entitlement Register and in the Salary Slip for want of extension of Leave or if the Officer does not resume duty on expiry of Leave.

7.4. Drawal of duty pay on rejoining duty after the expiry of Leave: The Govt. of Assam had issued orders to the effect that if an Officer returns on expiry of Leave and is appointed to the same post from which he proceeded on Leave, the Pay Slip issued for duty pay (before proceeding on Leave) after will be treated is valid for duty the Leave unless superseded and his pay bills should be passed by the Treasury Officer on receipt of the charge report on resumption of such duty. No fresh authority from the Accountant General is necessary.

[Finance Deptt. O.M. No. FEG. 1/64 (Pt. III)/107, dt. 4.6.65.]

7.5. Payment of Cash equivalent of Leave Salary for Earned Leave not at Credit on the date of retirement/death:

Payment of Cash equivalent of Leave Salary is sanctioned in lump sum as one time settlement. Leave Salary admissible with allowance (excluding HRNCA) for the total period sanctioned should be calculated in a separate sheet. The total amount admissible for payment should be noted in the Entitlement Registers in the Space provided for Peculiar Payments, etc. A Letter of authority to the Treasury should be prepared and submitted to the Branch Officer for approval. The Branch Officer will check the Leave Account with proper attestation and approve the payment authority. No Money column in the register need be opened for the purpose.

7.6. Payment of Leave Salary to Govt. Servant on Foreign Service :-

Under the existing system of payment of Leave Salary to Govt. Servant on Foreign service in India, the Audit Officer is required to certify the admissibility of Leave, determines the Leave Salary payable to a Govt. Servant and to authorise payment of Leave Salary in case of a Gazetted Officer. In order simplify the system the State Govt. decided that the Foreign employer will maintain a leave account of Govt. Servant concerned. An extract of the leave account can be supplied to him by the Audit Officer in the case of Gazetted Officers. The Foreign employer will determine the Leave admissible to the Officer and sanctioned it under intimation to Audit Officer. The Foreign employer will make payment of Leave Salary to the Officer concerned and thereafter claim half yearly reimbursement of Leave Salary so paid, from the Audit Officer. For this purpose he may send his claims duly supported with details of Leave sanctioned, amount of Leave Salary paid to the Audit Officer. The half-yearly reimbursement suggested may be in respect of the period from 1st April to 30th September and 1st October to 31st March. The Audit Officer should verify the claims preferred by the Foreign employer and arrange to reimburse the amount through Bank Draft within a Month of the receipt of the claim.

[Finance Deptt. O.M. No. FEG 30/74/11 dt. 1.8.75, Circular under No. Coordn. 1/30-3/70-71/300 dt. 25.8.77.]

7.7. Procedure for reimbursement of Leave Salary paid to the State Govt. Gazetted Officers on Foreign Service.

The claims of Leave Salary to be reimbursed to the Foreign employer should be verified with up to date Leave Account and actual amount of Leave Salary admissible to the Officer for the period of Leave sanctioned, to him. If the amount claimed is found to be in

order, necessary Bank Draft for the amount will be purchased from the Bank in the following manner.

- (i) Standard form AC/A 166 may be used for sending requisition for Draft. This Letter (issued in duplicate) itself shall serve the purpose of a bill and should invariably contain the particulars of the head of accounts to which the amount is to be debited. This letter should also be accompanied by an application in Form - I Reserve.

Bank of India Remittances Application (available from S.B.I.). The Specimen Signature of the officers authorised to sign the requisition for drafts may be sent to the Bank.

- (ii) On the second following day after sending requisition for draft a letter shall be written to the agent S.B.I. for disbursement of the Bank Draft in the form Prescribed (Annexure II) wherein the signature of the messenger authorised to receive the draft will also be attested.
- (iii) On receipt of the Bank Draft, the concerned GE Section will remit the same to the foreign employer with a copy to the parent department of the Govt. Servant so as to enable them to make necessary fund provision.
- (iv) A note about re-imburement of the claim, for the leave salary (indicating references of the Bank Draft and letter to the foreign employer) should be kept in the substance column of the Entitlement Register.
- (v) For watching receipt and disposal of the claims, each GE section should maintain a register in the form prescribed in Annexure III which should be submitted to the Branch Officer and Group Officer on 5th of each month. The submission should be watched through calendar of Returns.

(S.O. No GAI/26 Dated 22.09.1983.)

Note :- While making re-imburement only the leave salary for the entire period of leave will be taken into account. Allowances based on such leave salary are normally payable by the foreign employer.

7.8. Recovery of leave salary contributions in respect of Gazetted Government Servants went on Foreign Service. According to Note 2 below Para 212 of M.S.O. (Tech) the Accountant General as responsible for watching contributions towards leave salary to be paid by the foreign employer in accordance with the terms and conditions of deputations.

- (b) Now to watch recoveries- A register in the form should be maintained in each GE section for the purpose of watching recoveries for Gazetted Officers. One page being allotted to each officer so as to present the records of his service under the Borrowing Governments and of contributions recovered in respect of such service.

The recoveries are generally paid by the Borrowing Department by means of Cheque, Bank Draft drawn in favour of the Accountant General. The recoveries are to be credited by challans to be prescribed to the Treasury under the Minor head and Major head of account appertaining to the department from which the Officer is deputed or when there is no such receipt head under the minor head 'other receipt' under the Major head.

The Register of Leave Salary Contribution should be submitted to the Gazetted Officer on the 10th of every month.

Note :- The Contributions should be recovered in respect of period of duty only excluding leave of all kinds taken under the Borrowing Government.

(Para 148 of GAD Manual, 1962 Edn) with certain modification.)

- 7.9.** Simplification of adjustments of account of allocation of Leave Salary between Central and State Governments :- The existing system of allocation of sharing of the liability on account of Leave Salary/ Pension Contribution by Central Government to State Government or Vice Versa will be dispensed with. The liability for Pension/Leave Salary will be borne in full by the department from which the Govt.. Servant proceeds on Leave whether it be his parent Department or a borrowing Department with whom he is on deputation.

These orders will take effect from 1.4.87 and will apply to all cases of Leave Salaries sanctioned on or after that date.

The above provisions have also been extended to exchange of Officers between two State Government. Accordingly there will be no allocation of Leave Salary/Pension Contribution among the departments of the various State Governments.

(GI. Ministry of Finance, Deptt. of Expenditure O.M. No. 14 (5)/86ffN1029 dated 9.10.86 circulated under No TM-Coordn/6-2/85-86/570 dated 4/87.

- 7.10.** Grant of Leave to the State Government Servants suffering from tuberculosis under rules and orders as laid down in Appendix 31 to State FR's & S.R's, extension of the benefit to the temporary Government Servants and persons suffering from Cancer and Leprosy :- The Firm the temporary Govt. Servants who suffering from T.B. and who have completed one year's service on the date they proceed on leave because of their being attached by T.B. should be given the benefit of Leave and other concession enjoyed by permanent Govt. Servants as envisaged in rules 3 of Appendix 31 of Assam Fundamental Rules, similarly, the permanent Govt. Servants and the temporary Govt. servants having completed One Year's service and suffering from Cancer and Leprosy should also be given the same benefit of Leave and other concession as admissible in the case of T.B. Patients.

This took effect from 1.4.64 (Govt. of Assam, Finance Deptt. No FEG 58/64/45 dated 29.6.67).

According to the provisions made in para 3 of Appendix 31 to FR's a tubercular Government Servant is entitled to leave on Average Pay/Earned Leave for 18 months by installments of 4 months in addition to all other leave due to him as provided in the Revised Leave Rules. It was clarified that the leave admissible under the Revised Leave Rules shall precede the leave for 18 months as admissible under Appendix 31 to FR's. But while counting leave admissible under the said rules, only earned leave at the credit of a Govt. Servant shall be taken into account. In other words, the leave for 18 months as admissible under Appendix 31 shall follow immediately after the earned leave available at the credit of the Govt. Servant is fully exhausted.

This will be deemed to take effect from 5.10.71 (Finance Department OM No FE 2332/72 (u.o.) 4, dated 7.8.72 Circular under No TM Co-ordn. 30-1/70-71/7, dated 17 .4.73).

CHAPTER-8

PROCEDURE FOR POSTING OF BILLS IN SALARY ENTITLEMENT REGISTERS AND FILING AND CUSTODY OF VOUCHERS

- 8.1** Receipt of vouchers for posting:- within a week after completion of the compilation of the account for the month, the vouchers relating to the Gazetted Officers claims along with a treasury wise/division wise list thereof should be forwarded by the CA sections and FC sections to the concerned Gazetted Entitlement Sections as per the existing procedure. The clerk attached to the concerned Sections is responsible for receiving the vouchers and for distributing them among the Accountants/Clerks after noting of the Pay Bills in the Salary Entitlement Registers the respective GE Sections will get the vouchers stitched Month/Treasury wise. The vouchers with different periods of Preservation (as prescribed) should not be filed together, but in separate bundles. At the time of bundling and stitching the vouchers it should be ensured that all vouchers as per the list with which the same was received from the accounting sections (CA,FC, etc.) have been taken in the bundles and the vouchers are placed in the bundles in chronological order. An Index Slip showing the particulars about the Treasury/Month/Category of vouchers/Period up to which the record is to be preserved/year in which the record is due for destruction, etc. recorded over the signature of the Section Officer should be pasted on the outer cover of each bundle. The bundles so completed should be entered in a register which should be maintained for this purpose in each section and submitted to B.O. for his perused personal on the first working day of each Month showing the particulars in respect of each bundle as per the Index Slips assigning a serial number to each in an annual series and there after the vouchers bundles should be made over to the current Records Branch along with a list there of accompanied with the register of records maintained as above. It should be ensured that the stitching, classifying, labeling and registering the vouchers should be done every month in a continuous basis and should not be left to be done once in a whole. This work would be deemed to be the personal responsibility of the Assistant Accounts Officer/Section Officer/Supervisor of the Section. the record keeper of the current records branch will receive the records so sent along with the list there of and return the register to the section duly recording over his dated signature) his acknowledgement of receipt of the records for custody in the branch.

(0/0 NO.3 (TM-co-ordn) dt. 24-07-84.)

CHAPTER-9

SERVICE BOOKS HISTORY OF SERVICES AND SERVICE CARDS

- 9.1** Custody of service Books :- The Service Books of Gazetted Offices who initially held Non-Gazetted Posts are sent to this Office for records when the Officers are confirmed in the Gazetted Post. Each Accountant in the GE Sections is responsible for the safe custody of all such Service Books relating to Gazetted Officer under his check. A Registered in prescribed form should be maintained to watch the receipt and return of the Service Books all Gazetted Officers confirmed in the Gazetted cadre the following procedure should be followed:

(i) On receipt of the confirmation order, the name of the Officer should be noted in the Register of Service Books simultaneously with the noting of the Salary Entitlement Register and the fact should be recorded on the sanction itself.

(ii) The Service Book should be called for immediately.

(iii) When the Service Book are received, it should be seen that the entries are complete up to the date of substantive to the Gazetted post and that they are properly attested.

(iv) The Register of Service Books should be closed and put up to the Branch Officer on first week of every month with the following certificate.

"Certified that the Service Books of all confirmed Officers have been received except the cases indicated below in respect of the which the Service Books have been called for".

(v) The memo of submission should be in the following form :

1. Due Date
2. Date of Submission
3. Opening Balance
4. No. of Service Books returned Received.
5. Total
6. No. of Service Book received Refunded.
7. Closing Balance
8. Initials of Superintendent
9. Initials of Branch Officer 10. Remarks

(vi) The Branch Officer should conduct a Physical Verification of the Service Books every Quarter Viz. March, June, September and December and record a Certificate of verification in the Register.

(C&AG's Letter No. 833 Admn. 1/173-53 dt. 20-5.53.)

9.2 History of Service of State Government Officers :

The History of Services of Gazetted Govt. Servants is primarily attended for recording all the facts about their Official concerned which have a bearing on Pay, Promotion, Leave and Pension. This is also the basic record for the preparation of Pension Papers of the Officers and for the verification of the pensionable service by this Office. The instructions contained in M.S.O.(T) 225-229 should be followed in the maintenances of the History of Services.

Notes :-

1. History of Service of Gazetted Officers last completed and printed for the period as on 1.7.55.
2. Beginning with the History of Services created upto 1st July, 1927 the Govt. of Assam have undertaken at their own cost the printing at the Assam Govt. Press of the History of Services of the Officers under their administrative control.

(Para 61 GAD Manual 1962 Edn.)

9.3 Service Cards of Central Government Officers :- In respect of Central Govt. Gazetted Officers it has been

decided to maintain service cards in the place of the printed History of Service with

effect from 1.7.56. for this purpose each Audit Office should maintain service cards in respect of all Gazetted Officers under its Audit control with all the required particulars in Form XI.

(C&AG's Letter No. 807-admn.1/516-60 dt. 4.4.1962)

Notes :-

Consequent or departmentalisation of Central Accounts with effect from 1.4.66, the responsibility of Check of Pay and maintenance of Service Particulars in respect of Central Govt. Gazetted Officers had been taken over by the departments concerned. Service Cards are prepared at present in respect of Officers of All India Services Officer.

CHAPTER-10

RESPONSIBILITY OF GE SECTIONS ON RETIREMENT OF GAZETTED OFFICER'S OF THE STATE GOVERNMENTS.

10.1 General 1 : Under Rule 188 of Assam Services (Pension) Rules, 1969 and orders issued by the State Govt. on this behalf, a Gazetted Officers shall submit a formal application for Pension in form No. I (Pension) to the Head of the Department. if the Officer is himself the Head of the Department, he shall submit the application in form NO.2 to the Administrative Department of the Government along with the Application in form NO.1 (Pension).

The responsibility for initiating and processing the pension cases of all Gazetted Officers serving under the State Government rests with the respective Departments of the Govt. The Pension cases when sanctioned are forwarded by the departments and received in the Pension Section of this Office.

On receipt of the pension case of a Gazetted Govt. Servant the pension section send an Information Slip to the concerned GE Section. the information Slip contains certain items of particulars of the Officer concerned which are to be filled up by the GE Section.

The information supplied by the GE sections will be basic which pensionary benefits are worked out. Care must therefore; be taken while furnishing information to the pension. Verification of entire service in respect of a Gazetted Officer in the Gazetted Posts Primarily rests with the GE sections.

In order to avoid delay, in finalisation of pension cases, it has been decided that the service particulars in respect of the retired/deceased Gazetted Officers should be furnished to pension section just after retirement/death of the Officers concerned without waiting for the receipt of Pension Information Slips from pension section. The wanting information, if any, may be sent later as and when these are available. All the GE sections are directed to follow the instructions henceforward.

(Q/o No. GA.1/23 dated 20.8.83).

The Pension Information Slip should not be held up by the section for want of N.D.C.I.L.P.C. from the Loan section/treasuries. The demand, if any, will be adjusted from the Gratuity Admissible to the retired Officer.

(S.O. No. GE-1/40 dated 11.6.85).

Provisional Pension Information Slip may be forwarded to Pension section in respect of the retired Officers in whose case the period of suspension has not been regularised by the Govt. showing their last Ten Months pay authorised. An indication in the information slip may be given to the effect that the period of suspension is yet to be

regularised.

(S.O. No. GE-1/44 dated 28.8.86).

10.2 No Demand Certificate in respect of retired/deceased Gazetted Officers: In view of last Pay Bill of Gazetted Officers not requiring pre-audit under Govt. Orders No. FMP/48/83/Pt.37 dated 13.5.85. GE section need not collect the no Demand Certificate in respect of the Officers from Loan sections. Pension section will collect the demand position directly from Loan Section. GE section will however, intimate pension section about the outstanding dues, if any, in respect of the retired/deceased Officers as available in the records of the section.

(S.O. No. GE-1/43 dated 9.4.86).

CHAPTER – 11

11.1 Pay and allowances and privileges of Governor.

Pay, allowances & privileges of Governor is regulated under the Act. 1982. Governor is entitled to get salary of Rs. 75,000/- pm.

Note (1) : Under the proviso of article 3 of Governors Pay, allowances & privileges Act, 1982.

If a Governor is in the time of his appointment :-

(a) is receiving any pension from Govt. of India or its any former Govt. or from State Govt. or its any former Govt. (other than inability & compensation pension) then his emoluments will be

- 1) less to that amount equivalent to the pension received by him.
- 2) Before his appointment as Governor if he has received any commuted value of his pension amount for his previous service then the same will be deducted.
- 3) If he is receiving any amount as contributory provident fund the same will be deducted from his emoluments.

Note (2) : For the period of his leave, the Governor will be paid Rs. 5,500/-pm. As leave allowances from which deduction will be made under the proviso of clause I of Article 4 of Pay, allowance & privileges Act., 1982 if any.

[GOI, MHA's order No. 20/1/89/44 dt. 17-08-89]

Note (3): The amount will not be deducted from the salary of a Chief Justice of a High Court when appointed as the Governor which he was getting just before his appointment as the Governor.

[GOI, Min. of Law & Justice letter No. 24/24/84/Justice dt. 19.9.85]

B. Judges of High Court.

11.2 The Pay allowances & other service terms & conditions of Justice of High Court are regulated under High Court Justice (Service Terms & Conditions) Act., 1954 amended from time to time.

As per the Constitution (54th amendment) Act., 1986, the pay and allowances of Judges of High Court will be as under w.e.f. 02.02.86 (Pre-revised).

Chief Justice --- Rs. 9000/- pm(Pre-revised) and Rs. 30000/-pm (Revised)
Judges of the High Court/
Lokayukta --- Rs. 8000/- pm(Pre-revised) and Rs. 26000/-pm (Revised)

Note (1): As per the annexure of Rule 2 of High Court Justice Rules, 1956, Justice of High Court are entitled to get dearness allowance in the same rate to that of All India service officers of scale Rs. 800/- and above.

Note (2): Chief Justice & all other Judges of High Courts are entitled to get Rs. 50/- & Rs.300/-pm respectively as entertainment allowance.

[**Authority** : High Court Justice (Service Conditions) Amendment Act., amended under 22-C of Article 1986.]

Note : The Judges of High Courts are entitled to get Govt. residence free of cost. If any Judges of High Court does not occupy Govt. residence then he will be entitled to get an allowance of Rs. 11700/-pm w.e.f. 01.04.2004(revised). Those who are residing in a non-furnished Govt. residence, Rs. 2500/- pm will be deducted as standard house rent from his pay.

C. Lokayukta.

The pay and allowances and other service terms and conditions of a Lokayukta and Deputy Lokayukta are regulated under Assam Lokayukta and Dy. Lokayukta Act., 1985 as amended time to time and the rules made under this act. Lokayukta and Dy. Lokayukta will remain in his post for a term of five years from the date of his appointment or till the age of 68 years.

D. Speaker of Assam Legislative Assembly, Ministers and members of legislative assembly.

The pay and allowances of the Speaker of Assam legislative Assembly and other higher officials are as mentioned below w.e.f. 11.09.1986

1. Pay of the Speaker	Rs. 2750/-pm
2. Pay of the Dy. Speaker	Rs. 2500/-pm
3. Pay of the Chief Minister	Rs. 3000/-pm
4. Pay of Leader of Opposition	Rs. 2500/-pm
5. Pay of State Ministers	Rs. 2500/-pm

The members of Assam Legislative Assembly are entitled to get a sum of Rs. 500/- as election allowance and Rs. 1000/- as fixed monthly contingency allowance in addition to his pay Rs. 1000/-pm.

[Pay and allowances of Speaker and Dy. Speaker of Assam Legislative Assembly (Amendment) Act., 1986 and Pay & allowances of Leader of Opposition of Assam Legislative Assembly(Amendment) Act., 1986 and Pay amd allowances of Ministers & State Ministers of Assam (Amendment) Act., 1986 and Pay allowances & pension of the MLA`s of Assam(Amendment) Act., 1986]

E. All India Services.

- 11.3** Under Article No. 2 of All India Service Act, 1951, All India Service means the service like IAS and IFS

11.4 Pay of IAS, IPS and IFS members is regulated under IAS (Pay) Rules, 1984, IPS (Pay) Rules, 1954 and IFS (Pay) Rules, 1968 respectively. The pay scales of the above officers are as mentioned below w.e.f. 10-01-1996.

All India Service – Pay Scale – IAS :

Probationer	Pre-Revised Scale—Rs. 2200-4000 Revised Scale -- Rs. 8000-275-13500 One increment will be released on completion of one year of service. 2 nd increment subject to clearing of departmental exam.
Sr. Time Scale	On completion of 4 years of service subject to availability of post from the year of allotment. Pre Revised Scale - 3000 (5 th & 6 th yr)-100-3500-125-4500 Revised Pay Scale – 10650-325-15850
Jr. Administrative Grade	On completion of 9 years of service from the allotment year (Non-functional post, shall be eligible without screening). Pre Revised Scale - 3950-125-4700-150-5000 Revised Pay Scale – 12750-375-16500.
Selection Grade Scale	On completion of 13 years of service from the year of allotment subject to availability of post as per proviso to Rule 3(2A) of IAS Pay Rule, 1954. Revised Pay Scale – 15100-400-18300.
Super Time Scale	On completion of 16 years of service, member shall be eligible for promotion at any time during the year from eligibility subject to availability of vacancy in the grade. Revised Pay Scale—18400-500-22400.
Above Super Time Scale : Pr. Secretary to the Govt.	On completion of 25 years of service, promotion could be made at any time during the relevant year if vacancy is available. Revised Pay Scale – 22400-525-24500.
Grade of Chief Secretary	On completion of 30 year of service from the allotment year, could be promoted at any time during the relevant year subject to proviso to Rule 9(7) of IAS Pay Rule 1954. Revised Pay Scale – Rs. 26000/- fixed.

All India Service – Pay Scale – IPS :

Probationer	Pre-Revised Scale—Rs. 2200-4000 Revised Scale -- Rs. 8000-275-13500 One increment will be released on completion of one year of service. Next increment on completion of 2 ears of service/passing of exam, or adjusted in future notionally.
Sr. Time Scale	On completion of 4 years of service from the year of allotment. Revised Pay Scale – 10000-325-15200(No increment will

	be released if departmental exam is not cleared, pay will be fixed at minimum of the scale)
Jr. Administrative Grade	On completion of 9 years of service. Revised Pay Scale – 12000-375-16500.
Selection Grade Scale	On completion of 13 years of service from the year of allotment. Revised Pay Scale – 14300-400-18300.
Super Time Scale- D.G.I.P.	On completion of 14 years of service from the year of allotment. Revised Pay Scale—16400-450-22400.
Super Time Scale-I.G.P.	On completion of 14 years of service. Revised Pay Scale—18400-500-22400.
Addl. Director General of Police	On completion of 25 year of service. Revised Pay Scale – Rs. 22400-525-24500
Director General	On completion of 30 years of service. Revised Pay Scale --- Rs. 26000/- Fixed.

All India Service – Pay Scale – IFS :

Junior Scale	Pre-revised Scale Rs.2200-75-2800-EB-100-4000 Revised Scale --- Rs. 8000-275-13500 (will get two increments before passing departmental examination)
Senior Time Scale	Pre-revised Scale Rs. 3000-100-3500-125-4500 Revised Scale ---Rs. 10000-325-15200 (on completion of 4yrs of service, no increment shall be released until confirmation/passing departmental examination, if promoted earlier.
Junior Administrative Grade	Pre-revised Scale -- Rs. 3700-125-4700-150-5000 Revised Scale -- Rs. 12000-375-16500 (non-functional and on completion of 9 yrs. Of service.)
Selection Grade	Pre-revised Scale -- Rs. 4100-125-4850-150-5300 Revised Scale -- Rs. 14300-400-18300 (on completion of 13 yrs. of service.)
Super Time Scale	Level-I : Pre-revised Scale -- Rs. 4500-150-5700 Revised Scale -- Rs. 16400-450-20000 Level-II : Pre-revised Scale -- Rs. 5900-200-6700 Revised Scale -- Rs. 18400-500-22400
Above Super Time Scale	Pre-revised Scale -- Rs. 7300-100-7600 Revised Scale -- Rs. 24050-650-26000

11.5 Probation Period :

There will be 2years probation period for all the officers recruited under direct basis. For other officers this period will be one year. As per Central Govt. Rule, services of the above officers will be confirmed after completion of probation period.

A probationer will get the minimum pay in Jr. Scale for the first year and the second stage pay for the remaining period. State Govt. will allow to draw 2nd and 3rd increment after passing departmental examination to all officers irrespective of their service period. After that the officer will be entitled to get pay as per his post.

11.6 Promotion to higher post.

Officers will be appointed on Sr. Scale, Jr. Administrative class and on Selection Grade after completion of four years, nine years and thirteen years of service respectively. Four, nine and thirteen years period will be counted from the fixed allotted year for them.

[Authority : Proviso of Clause I of Rule B of IAS Pay Rules, 1954]

11.7 Approval of Joint Cadre Authority (JCA)

Concerned State Govt. will obtain special approval from JCA before issuing promotion order to the officers serving under joint cadre.

[GOI, Min. of Personnel letter no. 20019/59/86-IAS(2) dtd. 13.12.87 AG(A&E) Meghalaya]

11.8 Dearness Allowance

The members of All India Services will get the DA as per the rate to that of Civil Services Class-I Officers. [Rule 3 of IAS(DA) Rules 1972]

11.9 House Rent Allowance

Members of AIS engaged in Assam Govt. related matters are allowed to get HRA as per the HRA rate of Central Govt. employees in the revised rate w.e.f. 01-10-86.

[Assam Govt. Personnel Deptt. Letter No. AAP/19/87/38 dtd. 1-07-88]

11.10 Special Duty Allowance

Assam Govt. has accorded sanction to AIS members posted in Assam in the rate of 12.5% of revised basic pay w.e.f. 01-12-88 as special duty allowance special pay plus deputation allowance is limited to Rs. 1000/- pm.

This is not admissible during leave/training beyond 15 days at a time and beyond 30 days in a year and during suspension/joining time.

[Assam Govt. Personnel Deptt. Letter no. AAI/33/83/149 dtd. 16-03-89.

11.11 Stagnation increment

All AIS members in Jr. Scale/Sr. Scale/Jr. Administrative Class/Selection Grade and Sr. Time Scale are entitled to get one increment who has been stagnating at the maximum of their pay scale for every two years. This type of increment is allowed only for three times. Stagnation increment will be same to personal increment and it is taken into account during promotion to higher post or when applying for maximum limit of special scale.

11.12 Pay Fixation

A member serving in Jr. Scale on promotion to any post of /Sr. Time Scale will be fixed in the next stage of his pay which appeared in lower scale pay plus one increment (or if he is drawing the maximum of lower time scale then it will be fixed in his last enhanced pay) or in the minimum of Sr. Time Scale whichever is more.

[Revised Rule 4(2) under GOI OM dt. 13-03-87]

A member of selection Grade of service when appointed in Sr. Scale, pay will be fixed as above.

[Rule 4(6-c) issued under GOI, OM dt. 13.03.87 w.e.f. 01-01-86]

But when appointed in Jr. Administrative Class from Sr. Time Scale or to Selection Grade from Jr. Administrative Class pay is fixed in that stage which is equivalent to Sr. Scale or Jr. Administrative Class pay or if there is no any stage like this, then it will be fixed on more than that pay or Jr. Administrative Class/ minimum pay scale of Selection Grade whichever is more.

[Rule 4(6-c) and Rule 3(2) (II) revised vide Min. of Personnel OM dtd. 10-11-89 w.e.f. 01-11-86]

11.13 Pay fixation of the officers promoted from State Services

The procedure of pay fixation of officers promoted to these services is given in the Class I of Schedule 2 of IAS/IPS/IFS pay fixation Rules 1954/1968. In the Jr. Scale w.e.f. 01-01-86 the benefit of increments will be given by calculating the rates of every three years increments of State Service in a minimum of Rs. 200/- and maximum of Rs.300/-.

[IAS (Pay) 2nd revision Rules, 1987]

11.14 Group Insurance Scheme

Central Govt. Employees Group Insurance Scheme, 1980 (CGEGIS) applicable to Central Civil Services Group 'A' officers will be applicable to all AIS members with necessary changes.

[Rule 3 of AIS(IS) Rules 1961]

Regarding the officers appointed in the service by promotion/selection after completion of 9 and 13 years respectively, their eligibility for Jr. Administrative Class and Selection Grade will be counted by the 1st day of next month to which they complete the tenure of service prescribed for them.

[Authority : GOI letter No. 1/30/22/87 AIS(2) dtd. 31-03-87 ROP, 1986 file copy 1121]

No member of the service will be appointed in a post specified in Schedule-3 till the concerned State Govt. for the posts under them and the Central Govt. for the posts under them do not declare in this reference that the said posts are equivalent in States and responsibilities with the posts mentioned in the above schedule.

[Authority : Rule 9(1) of IAS(Pay) Rules, 1954]

The following sub rules will be added after the sub rule(b) of Rule 9 of IAS(Pay) Rules, 1954.]

The number of the members appointed in this service other than the specific cadre posts mentioned in sub rule(1) and sub rule (4) whose pay is Rs. 8000/-pm and who are counted as reserved for state deputation, without obtaining permission from Central Govt., will never be more than the cadre posts of state cadre or Jt. Cadre as the case may be in the same scale.

[Authority: File no. RH-1/IAS(Pay rules, 87), additional file GOI letter no. 11030/2/89-AIS(2) dtd. 03-02-1989.]

CHAPTER-12

MISCELLANEOUS RULES AND ORDERS

- 12.1** Scale Check :-Scale check and maintenance of Scale-Audit Register in terms of instructions contained in Para 218 to 221 of M.S.O.(T) have since been dispensed with.

(C&AG's letter No. 1480-Audit-III13-84 dated 1-10-86). (Dy.GE-I/CAG/58).

- 12.2** TA Audit Register :- The responsibility of drawal of travelling allowance by the Gazetted Officers and check of double drawal rests with the Controlling Officers. Maintenance of T.A. Audit Registers by the GE Section has therefore, been dispensed with from 1.7.79.

(C&AG's Sect. Circular No.)

- 12.3** Advances of Pay and Travelling Allowances on Transfer/Advances of Travelling Allowances on Tours/L.T.C. with the introduction of revised classification of expenditure with effect from 1.4.74, the advances in respect of Pay/TA/LTC are debitible to the services head to which the Officers Pay and Travelling allowances is debitible. It is not necessary for the GE section to note the advances in the objection books and to watch their recoveries.

(C&AG's Circular No. 503-0&M/26-79 dated 25.7.79. Circulated under No. Coordn-2/1-14179-80/1154311790, dated 1.9.79.)

- 12.4** Pre-check (pre-audit) of arrear claims: Claims for Pay/TA which are time-barred in terms of rule 88 of Assam Financial Rule are required to be pre-audited before these are presented for payment to the Treasury consequent on restructuring to the I.A.&A.D. such claims in respect of Gazetted Officers are required to be pre-checked by respective GE sections.

(C&AG's Circulars No. % NO.4 (TM) dated 7.84.

- 12.5** Pre-check (pre-audit) of last claims of Gazetted Govt. servant : The system of pre-audit of last claims of Gazetted Govt. Servant on his quitting services by retirement/resignation/dismissed etc. has since been abolished.

(Govt. of Assam, Finance Department Notification No. FMP/48/83/Pt./137. dated 13.5.85.)

Attachment of Pay

- 12.6** As soon as an order for attachment of pay in respect of a Gazetted Officer is received from the Court, the same should be forwarded to the Treasury with necessary instructions for attaching salary as required under the Treasury Rules. The number and

date of the attachment order with the name of the court ordering the attachment, the amount attached and the number and date of this office forwarding memorandum to the Treasury officer should be recorded in the substance column of the Audit page of the officer concerned so that any information that may be required by any Administrative Authority may be readily available from the recorded of this office.

(Para 197 of GAD Manual, 1962 Edn.)

- 12.7** Supply of information regarding pay allowances etc. of officers involved in special police establishment cases as and when such required are received from special police establishment.

All GE sections are required to furnish statement showing pay and allowances etc. of officers involved in special police establishment cases within one month from the date of request from the special police establishment.

(C&AG's Confidential Letter No. 2056-TA-I/632-63, dated 12.7.65 Circular under Memo No. *TM/CIB/511* 2855, dated 31.12.65).

It has been decided that the statement of pay and allowances in such cases should be routed through TM section.

All GE section should take early action to prepare the statements and to furnish the same to TM section within fifteen days from the date of receipt of letter from TM.

(Circular No. TM/ dated 12.88).

- 12.8** Use of special seal, GE-I section arranges payments to be made in the stated to Gazetted Officers of other audit circulars based on authorisation received from Accountants Genera/Accounts Officers. The specimen signatures of the office authorised to sign authorities for payment and special seals are received by TM section and pasted in a register maintained for this purpose. No payment should be made on the strength of any special seal authority without verifying the signature and the seal with the recorded specimen.

- 12.9** Volume of work done in the A&E Office-A report giving the volume of work done is required to be sent to the C&AG by September each year in respect of the preceding financial year. A statement containing the statistics of work done during five selected months as also to be furnished in July every year for fixing the staff strength. For this purpose GE section will maintain a register showing months wise details of the various items of work done the details should be entered in the register monthly and the register submitted to the Branch Officer on the 10th of each month.

- 12.10** Fixation of Staff Strength in GE Sections: GE-I Section will be responsible for the collection of detailed statistics from the other GE sections and finalisation of staff proposals relating to Gazetted Entitlement Section. The Section Officers and Branch Officers will ensure that the statements are prepared accurately as the correct fixation of staff strength will depend upon the correctness of the data furnished by the sections.

GE-I Section should get the same thoroughly checked. The checked figures should be consolidated and the Staff strength for the entire GE Group Worked out showing the existing strength and strength proposed. Additional Staff on adhoc basis not covered by the standard norms, if considered necessary may be shown in a separate statement giving detailed justifications.

The proposals thus worked out should be sent to I.T.A. for enclosing necessary check prescribed in C&AG's Letter No 1198-BRS/176-68, dated 2.5.1970 with reference to provision of para 566 of M.S.O. (T) Vol. I. After check by I.T.A. the proposals should be submitted by GE-I Section to the Group Officer for approval.

GE-I Section should maintain up to date the standards prescribed by the C&AG for fixation of the staff strength with reference to orders issued by the C&AG

STAFF NOTE: Statements on Statistical data furnished by each section are checked independently by a Section Officer nominated by Accountant General for the purpose.

12.11 Report on arrears: A report detailing the state work and the extent of arrears in the section in a month should be submitted to GE Section for consolidation and submission to the Group Officer on the 5th following month. Instructions contained in office procedure manual should be followed in the preparation of the report.

12.12 Nomination: According to para 166A of C&AG's manual of standing orders (Tech.) the Accountant General is responsible for watching the receipt of nominations for Pensions and Gratuity in respect of such of the Gazetted Officer as are required to be sent to the Audit Office under the rules and orders of the Govt. in force from time to time. A note of the receipt of the nominations, when ever received, should be kept in the Salary Entitlement Register at the right hand top corner and attested by the Branch Officer. The fact that such a note has been made, should among other things be verified at the time of conducting the special review of the Entitlement Register by the Section Officer and the Branch Officer and section initiated to call for the wanting nominations.

The nominations of Gazetted Officer received in the office should be not be filed in personal files. They should be noted in the Registers of Nominations in the form given in para 166A of M.S.O. (T), Counter signed by the Branch Officer-In-Charge of GE section in taken of acceptance and kept under lock and key in his personal custody till their destruction. An acknowledgement in respect of nomination should invariably be furnished to the Gazetted Officer concerned.

(Para 166A of C&AG's Manual of Standing Orders (T)).

With a view to ensure proper maintenance of the Register of Nominations separate registers for each GA section should be opened in the prescribed form and kept in the custody of Branch Officer. Further all cases of Gazetted Officers should be review and where the nominations have already been received necessary may be kept in the Salary Entitlement Register. Wherever nominations are waiting they should be called for by the concerned sections expeditiously.

(S.O. No. GA-I/8, dated 3.10. 69).

CHAPTER-13

POWERS OF THE ASSISTANT ACCOUNTS OFFICERS/SECTION OFFICERS-IN-CHARGE OF GE SECTION

13.1 The following powers were vested in the Assistant Accounts Officers/Section Officers in GE Sections with effect from 1.4.73. so far Gazetted Entitlements are concerned:

- (i) Signing of routine acknowledgements and reminders under their own designation, (except head quarters office)
- (ii) Attestation of events recorded in the entitlement registers.
- (iii) Attestation of all noting and entries in the various cage and columns as for recovery of long term advances and the columns dealing with the date of birth, scale of pay etc. in the Gazetted Entitlements Registers

[Money columns will be attested by the Branch Officers who will continue to

issue pay slips etc.] (iv) Issue of Leave Admissibility reports except in case of leave due on retirement/death/terminal leave.

(C&AG's Letter No.FA-OSD(P)173, dated 6.3.73 in the file No. Estt.I/12-7173).

Notes :- The power vested in the section officers may also be exercised by the Supervisors to so long as they continue to function as heads of sections in field officers.

(C&AG's Circular Letter No.F.4-OSD(P)173 dated 27.3.73 in the file No. Estt.I/12-7173).

13.2 Documents which may issue over the signatures of AAO/SO : For rules regarding the matter, see paragraph 40 of C&AG's Manual of standing orders (Admn.) Vol. I and para 97 of Office Procedure Manual.

APPENDIX – II
Reports and Returns due from Gazetted Entitlement Department (Referred to Para 2.1)

Name of Report	To Whom Due	When Due	Authority	Remarks
WEEKLY				
1. Report of letters, half-margins, U.G.Cases more than a week	B.O.	Every Monday	Para 116 of O.P.M.	
2. Register of Pending letters	B.O.	-do-	-do-	
3. Report of Gazetted Posting	B.O.	-do-	-do-	
4. Calendar of Returns	B.O.	-do-	Para 26 of C&AG's M.S.O.(T)	
5. Pre-audit Register	B.O.	-do-	Para 116 of O.P.M.	
6. Register of D.O. Letters and Telegrams	DAG	-do-		
7. Complaint Register	DAG	-do-		
MONTHLY				
1. Report of letters, half-margins	DAG	3 rd of each month	Para 122 of O.P.M	
2. Register of Insufficient Sanctions	B.O.	1 st working day of every month	Para 525 of Audit Manual	
3. Monthly Report of Arrears	B.O.	3 rd of each month	Para 122 of O.P.M	
4. Consolidated monthly report of GED	DAG	7 th of each month	O.O. No. 104(TM) dt. 2.3.60	
5. Note Book	B.O.	7 th of each month	Para of GE Manual	
6. Section Officer's Note Book	B.O.	7 th of each month	Para 15 of Audit Manual	
7. Financial Irregularity Register	B.O.	10 th of each month	Para 527 of Audit Manual	
8. Register of Leave Salary Contributions	B.O.	10 th of each month	Para of GE Manual	
9. Brief Abstract of Sectioned Orders	T.M.	10 th of each month	O.O. No. 131 dt. 19.7.32	
10. Register of Waiving and Write Off	B.O.	Once in a month	Para 162, 163 of D.S. Manual	
11. Register of Secret Documents	B.O.	5 th of each month	O.O. No. TM 274 dt. 17.1.55	

Name of Report	To Whom Due	When Due	Authority	Remarks
12. Objections Books and Adjustment Register	B.O.	29 th of the following month		
13. Treasury Irregularity Register	DAG	29 th of the following month		
14. Pay Slip Register	DAG	Last of the month		
15. Docket Register	DAG	Last of the month		
16. Service Book Register	B.O.	1 st week of each month	Para of GE Manual	
17. Register of Provisional Payments	DAG	Once in a month	C&AG's Confidential B.O. No. 2243A/363-53 dt. 8.12.53	

APPENDIX-III

1. Instructions for issue of General Letter of Authority to the treasuries for drawal of Dearness Allowances and other allowances sanctioned by the State Government/Central Government from time to time.

The question of issue of a General Letter of Authority by the Accountant General to the Treasury Officers to make payments to Gazetted Officers without a specific authority from AG. whenever the rates of Dearness Allowances and other Allowances are revised by Government had been considered by the Comptroller and Auditor General and the conclusion arrived at was that it was not necessary to issue individual Pay Slips for authorising payments consequent upon revision of Dearness Allowances and other allowances by the Central and State Governments, but a general authority may be issued by the Accountant General to the Treasury Officers in such cases. It was suggested that the revised arrangement may be adopted in future in connection with the State Governments.

It was decided to adopt the following audit procedure in regard to the bills of Gazetted Officers whenever the rates or Dearness Allowances and other Allowances paid on a monthly basis are modified by the Government.

- (i) The existing money column should be closed and a fresh money column opened indicating the entitlement on the basis of Government orders conveying revision of allowances. No pay slip need however be issued.
- (ii) The bills drawn for the first time on the basis of general authority issued to T.O. 's should be subjected to cent per cent audit. Thereafter, the normal percentage as prescribed in secret form of Instructions may be applied.
- (iii) The present arrangement regarding issue of revised Pay-slips will continue whenever there is any change in the entitlement of pay. The revised rates of Dearness Allowances and other allowances if any, paid on a monthly basis as authorised by general orders to the T.O.'s should be indicated in the revised Pay Slips.

(A&AG's Secret letter No. 445- TAI227 -73- VoU dated 26-6-74 Dy. GA-I AG/3).

2. With a view to arranging prompt payment of Dearness Allowances to the members of All India Services serving in Assam, the State Government had decided to allow the members of All India Services to draw Dearness Allowances on the basis of General Letter of Authority issued from the Office of the Accountant General on the basis of rates prescribed by the Government of India from time to time without issuing a specific authority in individual case.

(Finance Deptt. letter No. FDG 57/74/9 dt. 3-10-74) Dy. IG 9350/GAIIG/870).

Note :- The procedure of issue of a general letter of authority also followed in cases of State Government Gazetted Officers whenever the rates of Dearness Allowances and other Allowances are revised by the Government.

3. Procedure for indicating increase of Dearness Allowances in the Salary Entitlement Registers :-

- (a) A General Letter of Authority for payment of increase in Dearness Allowances to the Gazetted Officers as may be sanctioned by the State Government will be issued by GE-I Section endorsing a copy thereof to each of the GE Section as usual.

(b) In each page of the Salary Entitlement Register a space is provided for "notes explanatory to peculiar payments" and for broken periods whenever the changes in DA rates applicable to individual Officers pay may be recorded as under:-

(c) A *(Star) mark may be given against the column meant for DA in the Pay Slip and it is to be amplified by a note as follows :-

"Dearness Allowance admissible may be computed and claimed at the rates applicable on basic pay only as sanctioned by Government and authorised under general authority issued to treasury".

(d) A guide mark (+) DAas admissible may be added below "Total Charges" in the money column.

(S.O. No. GE.I/38 dated 22-8-84 issued under A.U's Orders on (C&AG's instructions dt. 21-8-84 in the File No. GE:II7/58-59Nol-II).