



*(मात्र भारतीय लेखापरीक्षा तथा लेखा विभाग के कर्मचारियों के उपयोग हेतु )  
(For use by the Officials of the Indian Audit and Accounts Department only)*

कार्यालय प्रधान महालेखाकार (आर्थिक एवम राजस्व क्षेत्र लेखापरीक्षा), गुजरात, अहमदाबाद  
Office of the Principal Accountant General (Economic and Revenue Sector Audit),  
Gujarat, Ahmedabad

स्थापना (बिल्स) अनुभाग की नियमावली  
प्रथम संस्करण  
**MANUAL OF ESTABLISHMENT (BILLS) SECTION**  
**FIRST EDITION**

प्रधान महालेखाकार (आर्थिक एवम राजस्व क्षेत्र लेखापरीक्षा), गुजरात, अहमदाबाद द्वारा जारी

Issued by

**Pr. Accountant General (Economic and Revenue Sector Audit), Gujarat, Ahmedabad**

**PREFACE TO THE FIRST EDITION**

The work of the Establishment Sections at Ahmedabad is entrusted to two independent sections known as:

- (i) Administration Section, and
- (ii) Bills Section

2. This Manual of Establishment (Bills) Section is prepared on the basis of Sixth Pay Commission recommendations, Central Civil Services (Revised Pay) Rules, 2008 and Fundamental and Supplementary Rules etc. This manual incorporates various relevant rules and procedures for drawl of bills, grant of advances and scrutiny of the claims etc. The relevant orders received up to December 2015 have been incorporated in this manual

**Place:** Ahmedabad

**Date:** 16<sup>th</sup> of May 2016

(Y. N. Thakare)

Pr. Accountant General (E&RSA), Gujarat

## Table of Contents

		<u>PAGE No.</u>
<b>Preface</b>		<b>ii</b>
<b>CHAPTER</b>	<b>SUBJECT</b>	
1	Constitution of Bills section	2-3
2	Pay and Allowances	4-7
3	Fixation of pay and increments	8-11
4	Maintenance/preparation of pay bills and disbursement of pay and allowances	12-13
5	Preparation of budget	14-19
6	Advances to government servants, GPF advance and part final withdrawal	20-23
7	Scrutiny of travelling allowance and leave travel concession claims	24-35
8	Children education allowance	36-37
9	Medical claims	38-43
10	Central government employee's group insurance scheme 1980	44-46
11	Cash section	47-49
12	Miscellaneous topics	50-55
	Appendix 2.1	56-57
	Appendix 2.2	58

## CHAPTER - 1

### CONSTITUTION OF BILLS SECTION

#### 1.1 HISTORY

After restructuring of the office of the State Accountant General with effect from 01.03.1984, by creating two distinct separate cadres, one for the Audit functions and other for Accounts and Entitlement functions, the Establishment Bills (Audit) of the Office of the Accountant General-I deals with preparation and finalization of pay and allowances including various claims of the members of the staff from Group 'A' to Group 'D' employees belonging to Audit Wing, at Ahmedabad. The office had been upgraded to the Principal Accountant General (Audit) - I and the nomenclature had been changed as O/o the Principal Accountant General (Commercial and Receipt Audit), Gujarat, Ahmedabad with effect from 30.12.2002. All claims of staff members on the roll of the O/o the Principal Accountant General (Commercial and Receipt Audit), Ahmedabad and having Headquarters at Ahmedabad were being dealt with by the Bills Section.

#### 1.2.1 PRESENT STATUS

On restructuring of the Indian Audit & Accounts Department in 2012, the nomenclature of the office has been changed to the O/o the Principal Accountant General (Economic and Revenue Sector Audit), Gujarat, Ahmedabad according to the departments/sectors of the Gujarat Government to be audited by the office. The audit of direct and indirect taxes imposed by the Central Government is assigned to the newly formed office of the Principal Director of Audit (Central), Ahmedabad. The erstwhile Works wing of O/o the Accountant General (Civil Audit), Gujarat, Rajkot, is now under the administrative control of this office. Certain other audit jurisdictions are redistributed between our office and O/o the Accountant General (General and Social Sector Audit), Gujarat, Rajkot.

**1.2.2** The staff is redistributed among the three offices on the basis of administrative considerations. The pay and allowances along with various claims of the staff under the control of O/o the Principal Accountant General (Economic and Revenue Sector Audit), Gujarat, Ahmedabad are prepared and finalized by the Bills section of this office.

#### 1.3.1 STAFF POSITION

As on 01.03.2016 the sanctioned strength and men-in-position in Bills section is as follows:

DESIGNATION	SANCTIONED STRENGTH	MEN IN POSITION
Senior Audit Officer/ Audit Officer	1	1
Assistant Audit Officers/ Supervisors	2	2
Senior Auditors/ Auditors/Cashier	17	10+1 (Cashier)

**1.3.2** In addition to the above, two Clerk/Typists and one DEO are also posted to the Bills section. All the above officials are holding different charges to do the work of settlement/finalization of all claims of staff members.

**1.3.3** With effect from June 1995 pay bills of staff members of the office are being prepared on computers. The supervisory officer is Sr. Dy. Accountant General/Dy. Accountant General (Administration). CompDDO package introduced from March 2015 is partially used for preparation of various bills.

## **FUNCTIONS**

**1.4** The functions of Bills section are:

- (i) Drawal of pay and allowances of Gazetted and non-gazetted staff including Class I officers.
- (ii) Scrutiny and passing for payment of travelling allowance claims of staff members on tour/transfer and leave travel concession claims of the members of the staff including Class I officers.
- (iii) Scrutiny and passing of medical reimbursement claims of the members of the staff including Class I officers.

Apart from the allowances viz. Dearness allowance, House Rent allowance, City Compensatory allowance and Children Education Allowance, reimbursement of tuition fees Overtime Allowance to non-gazetted staff, Honorarium and payment of contingent claims are being dealt with in Bills Section.

- (iv) Sanction and payment of advances, viz;
  - (a) Advances on pay, leave salary
  - (b) Advance on Travelling Allowance i.e. on tour/ transfer, leave travel concession etc
  - (c) Advances on conveyance for purchase of Scooter, Motor Car Cycle etc.
  - (d) Advance for purchase of table fan
  - (e) Festival advance.
  - (f) Temporary/ part final withdrawal from General Provident Fund
  - (g) House Building Advance.
- (v) Drawl of increments and fixation of pay whenever occasion arises.
- (vi) Preparation of Budget Estimates and Revised Estimates for onward transmission to Headquarters office. Monthly return of review of expenditure as required under Paras 299 and 301 of Comptroller and Auditor General's Manual of Standing Orders (Administration) is also being sent. Further Bills Section also proposes to the Headquarters office re-appropriation and additional grants and sends final expenditure statements. The above returns sent to Headquarters are reconciled with the figures booked by the Pay and Accounts Officer/I.A.D Ahmedabad and also the expenditure figures recorded in the various Bill Registers maintained by the section.

**PAY AND ALLOWANCES**

**2.1.1 PAY SCALES**

On the recommendation of the Sixth Central Pay Commission, the scales of Pay existing from 01.01.1996 have been replaced by the scales of Pay and Grade Pay with effect from 01.01.2006 under the Central Civil Services (Revised Pay) Rules, 2008.

**2.1.2** The scales of Pay and entry Grade Pay in the revised pay structure for direct recruits appointed on or after 01.01.2006 are kept at Appendix 2.1 and Appendix 2.2 respectively.

**ALLOWANCES**

**2.2.1 DEARNESS ALLOWANCE (DA)**

With effect from 01.01.2006, DA is granted to compensate the price increase above 115.76 Points (Base year 2001=100), to which the revised pay scales relate. This will be sanctioned twice a year, payable from 1<sup>st</sup> January and 1<sup>st</sup> July, reckoned on the following basis:

- (i) The twelve monthly average price index above 115.76 points is determined twice in a year for the period ending December and June.
- (ii) The percentage increase is taken as whole numbers only and the fraction ignored.
- (iii) Neutralization will be 100% uniform for all employees.

**2.2.2 CALCULATION OF DA**

- (i) DA is paid on the basis of pay as defined in FR-9 (21) (a) (i) plus Non Practicing Allowance (NPA), if any. (Personal Pay, Special Pay not included)
- (ii) Fraction of 50 paise and above, to be rounded off to the next higher rupee and less than 50 paise ignored.
- (iii) For part of a month, rate of DA to be applied on the rate of pay plus NPA and then DA for the number of days calculated.

**2.2.3 REGULATION OF DA**

- (i) During Leave: DA is paid on the element of Basic Pay plus NPA forming part of leave salary. In case of leave preparatory to retirement, DA is admissible for the first 300 days of leave spent in India. DA is not admissible during Extra Ordinary Leave or for any period of Leave Preparatory to Retirement spent outside India.
- (ii) During Joining Time: Based on joining time pay.
- (iii) During Suspension: Based on subsistence allowance.
- (iv) During Deputation: Subject to the terms and conditions of deputation.

## HOUSE RENT ALLOWANCE (HRA) AND CITY COMPENSATORY ALLOWANCE (CCA)

2.3.1 House Rent Allowances, with effect from 01.09.2008, are as follows:

Classification of Cities/ Towns	Rates of HRA p.m.	
X	30%	of Basic Pay +GP + NPA
Y	20%	
Z	10%	

City compensatory Allowance has been abolished with effect from 01.09.2008

### GENERAL PRINCIPLES IN RESPECT OF HRA

2.3.2 General principles are as follows:

- (i) HRA payable with respect to Basic Pay plus Grade Pay (GP) plus NPA, if any. Special Pay/ Personal Pay not to be included.
- (ii) HRA is admissible with reference to the place of duty irrespective of the place of residence.
- (iii) During leave/ vacation, HRA is admissible for the first 180 days of combined period of leave/ vacation/ holidays.
- (iv) Beyond 180 days HRA is admissible on furnishing prescribed certificates.
- (v) HRA is admissible for leave with medical certificate upto 8 months.
- (vi) **If the official does not join after leave:** if it is due to invalidation / death, HRA paid for the leave period is not to be recovered. In case of resignation, recovery of HRA is to be effected before accepting resignation.
- (vii) **During suspension:** HRA is admissible for the first 180 days. Beyond this date, payment will be subject to furnishing the required certificate.
- (viii) **During joining time:** HRA is admissible at the same rates as the old station.
- (ix) **During temporary transfer:** HRA is admissible upto 90 days at the rates applicable at the old station and beyond 90 days at the rates application for the new station.
- (x) Drawl of HRA with reference to quantum of rent paid – No rent receipts necessary.
- (xi) No HRA, if occupying Government accommodation.
- (xii) HRA not admissible for the period employees are debarred from further allotment on their refusal of allotted accommodation.
- (xiii) HRA is to be discontinued from the date of occupation or from the 8<sup>th</sup> day of allotment, whichever is earlier. In the case of refusal, HRA is to be discontinued from the date of allotment.

- (xiv) Person owning houses- HRA admissible to employee living in a house owned by him/ his wife/ children/ father/ mother. It is also admissible if he owns a house but lives in a rented house.

## **TRANSPORT ALLOWANCE**

**2.4.1** With effect from 01.09.2008, all employees are entitled to transport allowance as shown in the table:

<b>EMPLOYEES DRAWING GRADE PAY OF</b>	<b>RATE OF TRANSPORT ALLOWANCE P.M.</b>	
	<b>(Amount In ₹)</b>	
	<b>A-1/A Class City</b>	<b>Other Places</b>
₹5,400 and above	3,200 +DA	1,600+DA
₹4,200, ₹4,600,and ₹4,800	1,600+DA	800 +DA
Below ₹4,200 but drawing pay in the pay band equal to ₹ 7,440 and above	1,600 +DA	800 +DA
Below ₹ 4,200 and pay in the pay band below ₹ 7,440	600 +DA	400 +DA

## **REGULATION/ CONDITION**

### **2.4.2 TRANSPORT ALLOWANCE NOT ADMISSIBLE TO:**

- (i) Employees who have been provided with facility of Government transport.
- (ii) Employees during absence from duty for a full calendar month due to leave/ training / tour etc. If the absence covers more than one month, it will not be admissible for calendar months(s) wholly covered by absence. If the absences cover part of any calendar month, it will be admissible for the full month.

### **2.4.3 DURING TRAINING TREATED AS DUTY:**

Transport allowance is admissible if no transport facility/ TA/ DA is provided for attending the training institute.

### **2.4.4 DURING SUSPENSION:**

Transport allowance is not admissible when suspension covers full calendar month(s). This position will hold good even if the suspension period is finally treated as duty. When the suspension period covers a calendar month partially, the allowance payable for that month will be reduced proportionately.

### **2.4.5 HANDICAPPED EMPLOYEES:**

Conveyance allowance to handicapped employees as per OM dated 31.08.1978 is withdrawn. Instead, such of those handicapped employees eligible for conveyance allowance will draw transport allowance at double the rates prescribed above, subject to a minimum of ₹1,000 per month plus DA there on.



## **WASHING ALLOWANCE**

**2.5.1 ADMISSIBILITY:** Common categories of Group 'C' employees who have been supplied with uniforms.

**2.5.2 RATE:** ₹ 60 per month.

The rate of this allowance will be increased by 25% whenever the Dearness Allowance payable on the revised pay scale goes up to 50%.

**2.5.3 DEDUCTIONS:**

No deduction, whatsoever, of washing allowance, need to be made for the period of any leave taken by the employee.

**2.5.4 UNDERTAKING:**

Staff who are supplied uniforms/ granted washing allowance should furnish an undertaking that they will report for duty in the uniforms supplied to them. In the event of non-receipt of undertaking, further supply of uniforms/ payment of washing allowances is to be stopped.

## **CASH HANDLING ALLOWANCE TO CASHIERS**

**2.6.1 POWER OF SANCTION:**

Ministries and Heads of Department may at their discretion appoint Lower Divisional Clerks/Upper Divisional Clerks/Assistant to perform the duties of cashiers.

**2.6.2 CONDITION:**

The amount of allowance will depend on the average amount of monthly cash disbursed, excluding payment by cheques,

- (i) Only one official should be allowed the allowance in an office/ Department.
- (ii) The allowance will be granted from the date of appointment as cashier.

**2.6.3 RATES OF ALLOWANCE:**

The following will be the rate of allowance to be adopted:

Amount of average monthly cash disbursed	Rate p.m. ₹
Up to ₹50,000	150
Over ₹ 50,000 and up to ₹ 2,00,000	300
Over ₹ 2,00,000 and up to ₹ 5,00,000	400
Over ₹ 5,00,000 and up to ₹ 10,00,000	500
Over ₹ 10,00,000	600

The rate of this allowance will be increased by 25% whenever the Dearness Allowance payable on the revised pay scale goes up to 50%.

**FIXATION OF PAY AND INCREMENTS**

**FIXATION OF PAY**

**3.1. ON PROMOTION**

(i) One increment equal to 3% of the sum of the pay in the pay band and the existing grade pay will be computed and rounded off to the next multiple of 10. While rounding off, paisa should be ignored but any amount of a rupee or more should be rounded off to next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotion post will thereafter be granted in addition to this pay in the pay band. In cases where promotion involves change in the pay band also, the same methodology will be followed. However, if the pay in the pay band after adding the increment is less than the minimum of the higher pay band to which promotion is taking place, pay in the band will be stepped to such minimum.

(ii) In case of promotion to the HAG scale of ₹67000-79000, if a Government servant opts to have his pay fixed under FR 22(I)(a)(1), on the date of the promotion, his pay will be fixed by adding an amount ₹2000 to his basic pay. Further, re-fixation will be done on the date of the next increment of the Government servant concern, i.e. 1<sup>st</sup> of July. On that day, he will be granted two increments: one annual increment and the second on account of promotion. While computing these two increments, the basic pay prior to date of promotion shall be taken into account.

(iii) In the case of promotion from PB-4 to HAG+ scale, after adding one increment, the pay in the pay band and existing grade pay will be added and the resultant figure will become the basic pay in HAG+. This shall not exceed ₹ 80000, the maximum of the scale. For Government servants in receipt of Non Practicing Allowance (NPA), pay plus NPA will not exceed ₹ 85000.

(iv) In case the Government servant opts to get his pay fixed from his date of next increment, then, on the date of promotion, pay in the pay band shall continue unchanged, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment i.e. 1<sup>st</sup> July. On that day he will be granted two increments: one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account.

(v) In case the Government servant opts to get his pay fixed in the higher grade from the date of his promotion, he shall get his first increment in the higher grade on the next 1<sup>st</sup> July if he was promoted between 2<sup>nd</sup> July and 1<sup>st</sup> January. However, if he was promoted between 2<sup>nd</sup> July and 30<sup>th</sup> June of a particular year, he shall get this increment on 1<sup>st</sup> of next year.

**PAY FIXATION UNDER MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS)**

**3.2** Benefit of pay fixation available at the time of normal promotion shall be allowed at the time of financial upgradations under the scheme. Thus, an increase of 3% of pay and grade pay shall be available as financial upgradation under the scheme.

## **OPTION TO CHOOSE THE DATE FOR FIXATION OF PAY**

**3.3.1** In both the cases 3.1 and 3.2 above, the employee can give an option, within one month from the date of appointment, for fixation of his pay in the new post either straightaway from the date of his appointment to the new post or from the date of his next increment in the old post.

**3.3.2** For this purpose, an option clause should be incorporated in the promotion order itself to enable the employee to exercise the option within a month.

**3.3.3** Although, the option once exercised is final, a revised option is available pursuant to any unforeseen developments or change of rules.

## **STEPPING UP OF PAY TO REMOVE ANOMALIES**

### **3.4.1 GENERAL**

Stepping up of the pay of a senior at par with his junior with a view to remove genuine anomalies arising out of application of the following rules/ orders is permissible under specific government orders subject to conditions specified infra:

(i) If the anomaly is due to fixation of pay in the revised scales under sub-rule (1) of Rule 7 of CCS (RP) Rules, 2008, the pay of the senior will be stepped up to the same stage in the revised pay band as that of the junior.

(ii) In the case of a senior promoted prior to 01.01.2006, vis-a-vis his junior promoted subsequent to that date in the revised pay structure under CCS (RP) Rules, 2008, stepping up should be done with effect from the date of promotion of the junior subject to fulfilment of the conditions stipulated under Note 10 of Rule 7 of CCS (RP) Rules, 2008.

(iii) In cases where two exaction scales, one being a promotional scale for the other, are merged, and the junior, now drawing his pay at equal or lower stage in the lower scale of pay, happens to draw more pay in the pay band in the revised pay structure than the pay of the senior in the existing higher scale, the pay in the pay band of the senior shall be stepped up to that of his junior from same date and he shall draw next increment in accordance with Rule 10.

### **3.4.2. CONDITIONS**

(i) Both the senior and junior employees should belong to the same cadre and the post to which they have been promoted or appointed should be identical and in the same cadre.

(ii) The senior and junior should have held identical scales in the lower post and should hold identical scales in the higher post.

(iii) The anomaly should directly arise from application of the relevant rule/order.

(iv) The stepping up of pay is admissible with reference to the first junior (not necessarily immediate junior) on only one occasion; but if the junior concerned gets his pay stepped up at par with one junior to him, then the pay of the senior may again be stepped up.

(v) The junior should not have been drawing more pay than the senior from time to time in the lower post.

(vi) Advancement of Date of Next Increment (Item IV) of senior is admissible only if he was drawing more pay than the junior in the pre-revised scale and his pay in the revised scale is fixed at the same stage as that of his junior.

### **Stepping up of pay of departmental candidate from the Date of Next Increment of direct recruits whose training period was counted for increment**

**3.4.3** In respect of direct recruits, the period of training before appointment counts for increments and this does not count for increment in case of departmental candidates. This may result in a departmental promotee drawing less pay than a direct recruit junior to him. This anomaly may arise either from the date of his promotion or from the date of the next increment of the direct recruit, and may be removed by stepping up the pay of the departmental promotee employee from the date of next increment of the direct recruit junior to him.

### **INSTANCES WHICH DO NOT CONSTITUTE ANOMALY FOR STEPPING UP OF PAY**

**3.4.4** The following instances do not constitute an anomaly of junior drawing more pay than the senior and stepping up of pay will not be admissible in such cases:

- (i) Extraordinary Leave resulting in postponement of the date of next increment with consequent drawal of less pay than the junior in the lower grade itself; pay parity cannot be claimed even if promoted earlier to the higher grade.
- (ii) A senior foregoing/ refusing promotion leading to the promotion of junior earlier and drawal of higher pay than the senior; increased pay drawn by a junior due to ad hoc officiating/ regular service rendered in the higher posts for periods earlier than the senior.
- (iii) A senior joining higher post later than the junior and drawing less pay.
- (iv) A senior appointed later than the junior in the lower post itself and drawing less pay than the junior, when promoted to the higher post earlier than the junior.
- (v) A senior direct recruit drawing less pay than a junior promotee whose pay has been fixed with reference to the pay drawn in the lower post.
- (vi) When a junior gets more pay due to additional increments earned on acquiring higher qualifications.

### **INCREMENT**

**3.5.1** The annual increase in Pay is drawn as a matter of course from 1<sup>st</sup> July every year, except when it is withheld as a statutory punishment. If a Government servant is on leave or is availing joining time on 1<sup>st</sup> July, the increased pay will be drawn only from the date on which he resumes duty and not from 1<sup>st</sup> July.

**3.5.2** The annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off, paise should be ignored but any amount of a rupee or more should be rounded off to next multiple of 10.

### **3.6 PERIODS WHICH COUNT FOR INCREMENT**

The following service in the stage of a time scale counts for increments at that stage:

- (i) All periods of duty
- (ii) Service in another post, other than a post carrying less pay
- (iii) All kind of leave, other than extra ordinary leave (EOL)

- (iv) EOL granted :
  - (a) On medical certificate
  - (b) Otherwise than on medical certificates due to the inability of the Government servant to join duty on account of civil commotion
- (v) For prosecuting higher technical and scientific studies
- (vi) Deputation out of India
- (vii) Foreign Service
- (viii) Joining time
- (ix) Period of training before appointment on stipend or otherwise  
Qualifying period for earning an increment is 6 months on 1<sup>st</sup> July.

**MAINTENANCE/PREPARATION OF PAY BILLS AND  
DISBURSEMENT OF PAY AND ALLOWANCES**

**4.1** The Pay bills of the Establishment are prepared having proper reference to the data for claims viz. pay, rate of increment, recovery particulars etc.

**4.2 ALLOTMENT OF UNIQUE ID TO EMPLOYEES**

All Group B and C (including erstwhile group 'D') officials who are drawing their salaries and allowances from this office are assigned a Unique ID number in terms of the instructions issued by Headquarters office Circular No.35 NGE/2005 dated 11.05.2005. The initial five characters have been kept as GJAHB next three characters for the cadre controlling office i.e.304 and last four have been assigned a unique running number.

**4.3 INTERNAL ARRANGEMENT OF GIVING UNIQUE ID**

For convenience of preparation of bills, all the employees posted in the office including all Group-A and other officials who join the office from time to time due to transfer/ deputation, a unique ID (other than the unique ID given in terms of the headquarters instructions) is also allotted to all officials/ staff members.

**PREPARATION OF MONTHLY PAY BILLS**

**4.4.1** The monthly pay bill has been computerised since 1996 in Database programme and all the pay bill schedules are prepared using the Pay Bill programme developed in house by Computer Cell with the request of Bills Section.

**4.4.2** On a fixed date of every month say by the end of second week the pay bill auditor will start filling the dues and deductions for that month in Form GAR 17 keeping in view the event already noted. The particulars relating to recovery of excess travelling allowance claim paid; and other events recorded in recovery register and all other events that take place are also required to be filled in. All these entries/ updation relating to the pay bills of that month for which the bill is being prepared is checked by the Assistant Audit Officer in charge of the section before data is being fed in the Pay Bill Programme. The following procedure is being followed for the purpose:

- (i) Backup of the previous month's pay bill data is taken using the backup option provided in the programme.
- (ii) The increment certificate is being generated through the programme for the current month and duly verified with the Assistant Audit Officer in charge. Any correction/ modifications are carried out and updated.
- (iii) All the updations/ modifications are updated to the pay bill by the concerned auditor and the recoveries relating to CTD, LIC is posted by the cashier and the pay bill is finalized.
- (iv) A printout of all the schedules and Pay Bills is taken and kept as an office copy and counter checked by Branch officer/Bills. A Final Bill is generated with all the schedules and sent to PAO for payment.

- (v) The Pay Bill Register in Form GAR 17 is also updated every month manually by concerned Auditor/Senior Auditor by posting the figures as generated by the Pay Bill programme.

## **BILLS PREPARATION IN COMPREHENSIVE DDO (COMPDDO) PACKAGE**

**4.5.1** A comprehensive Windows SQL server based application designed and developed by NIC specifically to meet the requirements of Drawing and Disbursing Officers (DDOs) is implemented from financial year 2015-16. The CompDDO Software covers all major functions of DDOs i.e. Salary, Arrears, Income tax, Honorarium, Overtime Allowance, Bonus, Tuition Reimbursement, Contingency and Other bills and GPF account maintenance etc. The detailed features of the software can be viewed from website <http://acid.nic.in>.

**4.5.2** This software is compatible with the Compact package of the Pay and Accounts office and the information regarding bills may be directly uploaded in the Compact package. The package is under implementation stage and will be fully operational in near future. (Headquarters letter No.1892-ISW/9-2014 dated 27.08.2014)

**4.5.3** In respect of bills preparation for the FY 2015-16 onwards, CompDDO package is installed in a separate server in bills section. The CompDDO program has two users, first is DDO and second is 'DH (Dealing Hand)'. The procedure for preparation of bill is as follows:

- (i) The database in respect of each employee has been prepared in the master module of the CompDDO package. This includes the unique ID given by the bills, service related entries in respect of dates, pay band, pay scale, pay details, accommodation details, GPF account no/ PRAN number, bank details for payment etc.
- (ii) For preparation of a bill, the DH enters the specifications of dues/ deductions and forwards it to DDO for authorization.
- (iii) After scrutiny of the bills with records, DDO will authorize the entries made by DH.
- (iv) Then, DH will prepare the final bill for payment and after signature of the DDO, send it to Pay and Accounts officer for payment along with the TEXT file. The TEXT file is a computer file which can be directly uploaded in the Compact programme used by the PAO for e-payment and other payments.
- (v) The Pay Bill Register in Form GAR 17 is then updated manually by concerned Auditor/Senior Auditor by posting the figures as generated by the programme.

## **RECOVERY REGISTER**

**4.6** For tracking the changes of dues/deductions in pay, the concerned auditors maintain a recovery register. This register is very helpful for preparation of current/future pay bill as it includes details of leave (HPL/ EOL) recovery, transport allowance recovery, changes occurred due to annual increment, DA enhancement etc. and changes made by the employee in respect of income tax and GPF etc. Its importance lies in the fact that recoveries to be made from the pay bills in respect of employees is received in the section continuously and it is not feasible to scrutinize the pay bills with each record separately at the time of preparation of pay bills.

## **CHAPTER - 5**

### **PREPARATION OF BUDGET**

**5.1** The Budget Estimates (BE) are to be prepared by Bills section according to the instructions laid down in para 281 to 290 of the Comptroller and Auditor General's Manual of Standing Orders in general, and based on the instructions issued by him from time to time (every year in particular).

**5.2** Regarding the preparation and submission of Revised Estimates (RE) (for current year) and Budget Estimate (BE) (for subsequent year) the Headquarters office (C&AG) issues instructions during August of every year.

**5.3** However the instructions contained in Government of India, Ministry of Finance letter No. A(1)/14 E/11(a)/89 dated 22.02.1990 and Headquarters reference No.1974/BRS/296/91-1 dated 05.05.1991 may be kept in view and utmost care should be taken in framing the Revised Estimates and Budget Estimates under each sub-head so that the Revised Estimates or the actuals are not substantially different from the estimates.

#### **5.4. GENERAL INSTRUCTIONS**

- (i) The consolidated Revised Estimates and Budget Estimates in respect of Group 'A', 'B' and 'C' posts are to be prepared in forms 'A' to 'D' (in respect of Group 'B' and Non-Gazetted Establishment) and in forms 'E' to 'H' (in respect of Group 'A' Officers) as prescribed by Headquarters office.
- (ii) Proposals for RE (current year) and BE (subsequent year) may also be posted through the WEB application (BEMS- Budget and Expenditure Management System) beside furnishing it in hard copy.
- (iii) The demands for grants are to be necessarily accompanied with the Asset Register of Physical Assets (with their original cost) for the Reporting year (previous year) in form 'I' as prescribed by Headquarters office.

#### **SPECIFIC OBJECT HEAD WISE INSTRUCTIONS**

##### **5.5. SALARIES**

- (i) While preparing Budget / Revised Estimates utmost care should be taken in respect of Object Head "Salaries". In this regard instructions contained in Headquarters Office Letter No.1568-BRS/402-97-I dated 27.04.1995 should be kept in mind. In no circumstances the re-appropriation from the head "Salaries" to any "other Head" will be permitted, as any inflated estimates on account of Salaries would contract the availability of funds under other heads. All salary estimates are to be necessarily accompanied with a separate annexure containing detailed calculation sheet indicating cadre wise requirement under salaries, the impact of MACPS, bonus, and any likely payment of DA and likely increase/ decrease on account of promotions/ retirements.
- (ii) The requirement under the head 'Salaries' (pay and personal allowances) should be completed with reference to actual for the first six months and under 'Other Heads' on the basis of actuals for five months. In other words



the monetary estimates should be prepared with reference to the actuals for the first five months of the current year.

- (iii) Provision for Bonus to Central Government Servant, the requirement under this head may be worked out in accordance with the instructions contained in Government of India, Ministry of Finance OM No. F 14 E (Coord)/83 dated 10.11.1983.
- (iv) In terms of Government of India, Ministry of Finance (Department of Economic Affairs) (Budget Division) OM No.F-27-B (AC)/ 86 dated 19.09.1986, Festival Advance granted to Government Servants shall be classified in the Accounts under the detailed head "Salaries" to which their pay and allowances are originally debited. Further, the recoveries of the advances in respect of the year in which they are effected should be minus debited to the same expenditure head (Salaries) so as to avoid inflation in the Budget. Accordingly, the provision in both the Revised Estimates and Budget Estimates for the purpose should be on net basis.
- (v) The provision for Men-in-position as on 1<sup>st</sup> September should be accurately estimated and any undue variations between the provision proposed for the remaining part of the year and the actual expenditure for the first six months of the year should be suitably explained in the remarks column of form 'D'.
- (vi) Provisions for the additional instalments of Dearness Allowances may be made under the head "Dearness Allowance" in the Budget / Revised Estimate.
- (vii) The details of new recruits brought on roll upto 31st August and likely to be brought on roll during the remaining part of the current financial year as well as their financial impact may also be given.

## **5.6. OTHER HEADS**

- (i) In the present scenario outsourcing has become a necessity in various Ministries/Departments. Keeping in view outsourcing in Indian Audit & Accounts Department an Object Head "Professional Services" has been opened in the Audit Grant. This Object Head should appear after the Object Head "Minor Works".

Provisioning for outsourcing of housekeeping and watch and ward services and other support/ services is to be made under the Object Head 'Professional Services'. The Object Head "Professional Services" includes charges for legal services, consultancy fees, fees to staff artists, remuneration to the examiners, invigilators etc. for conducting examinations and all other types of remunerations, payments for services rendered, supplies made by other departments such as Railways, Police etc.

- (ii) Provision for Computer hardware/ software, AMC of computer hardware and software, and for procuring computer stationery etc. is to be made under Object Head 'Information Technology'.
- (iii) Separate provision for canteen employees' emoluments may be intimated under the head 'Departmental Canteen' for RE and BE.
- (iv) Provision for the grant of cash awards to employee of office acquitting themselves creditably in Hindi Typewriting, Hindi Stenography, Praveen and Pragya Examination under the Hindi Teaching Scheme may be made under the residuary Object Head "Other Charges" and shown distinctly in the Budget Estimates.

- (v) Detailed justification duly supported by item-wise details in support of the provision proposed for overtime allowance may be furnished. In respect of provision proposed under the head 'Honorarium', the detailed calculation of the account proposed for various items of work covered by rates prescribed by from time to time may be furnished.
- (vi) The provision for purchase of items like computer hardware/ software, Staff Cars, Special Construction under 'Minor works', Grant-in-Aid and departmental Canteen etc should be indicated separately in the estimates.

## 5.7. OTHER INSTRUCTIONS

- (i) Revised Estimates (combined for permanent and temporary establishment) may be prepared on the basis of actual expenditure booked upto 31<sup>st</sup> August (both regular and casual) as on 1<sup>st</sup> September.
- (ii) No provision for additional posts need be made in the estimates. No provision is to be made for additional posts under the sub head 'Travel Expenses' and provision for vacant posts may be made only after taking into account the result of the examination.
- (iii) It may be ensured that the Revised Estimates are prepared very carefully on the basis of the trend of actual expenditure up to 31<sup>st</sup> August and forecast of events during the remaining part of the current year. Utmost foresight should be exercised in framing the estimates and the provision should be restricted to the absolute minimum necessary, bearing in mind, the administrative difficulties and possible delay in filling up of the vacant posts etc. and should not be more than likely to be spent during the course of the year.
- (iv) No monetary provision is to be made for non-duty posts like deputation reserve/ shadow/ supernumerary post/posts held in abeyance etc.
- (v) Explanations for variations between the Budget Estimates and Revised Estimates for the current year and Budget Estimates for the next year should invariably be furnished with the Budget Estimates.
- (vi) It should be ensured that no expenditure in excess of the budget allotment is incurred under the heads (1) Professional Service, (2) Medical treatment, (3) Local Purchase of Stationery (LPS), (4) Other office expenses (OOE), (5) Electricity and Water charges (6) Honorarium and Overtime Allowance (OTA) without obtaining the prior approval of the headquarters office. The expenditure under these heads may be so regulated from the very beginning of the year in order to ensure that the total expenditure during the year on this account is kept within the allotment. (Headquarters letter No. 1852-Budget/Res-Bes/410-2012-13 dated 01.05.2013)
- (vii) The provision for "Overtime Allowance" is not to be included under "Salaries" but shown under a separate Object Head "Overtime Allowances". This Object Head "OTA" should appeal after the Object Heads "Salaries and Wages".  
  
(Authority: Government of India, Ministry of Finance (Department of Economic Affairs) Budget Division OM No.F.2(63)-1B-(AC)/91 dated 04.04.1991 and even No. dated 05.07.1991)
- (viii) Similarly an Object Head "Medical Treatment" has been opened with effect from 01.04.2004 to book expenditure incurred on Medical Treatment. The expenditure incurred on Medical Treatment also not to be included under

"Salaries" but shown under a separate Object Head "Medical Treatment". This Object Head should appear after the Object Head "Overtime Allowance".

**(Authority: GOI, Ministry of Finance (Department of Expenditure), New Delhi, OM No.1/3/E.II (A)/2004 dated 23.04.2004)**

- (ix) Expenditure in respect of Service Postage Stamp Charges, Telephone and Trunk Call Charges, Expenditure on Staff Car and Expenditure on Inspection Vehicle may be depicted separately in the monthly ROE.
- (x) Funds for payment of arrears in respect of Modified Assured Carrier Promotion Schemes (MACPS) under the head 'Salaries' should be demanded separately by furnishing cadre wise break up. MACP arrears are not to be disbursed/ paid till allotment specifically is made for it under 'Payment of arrears under 'MACPS'.  
(Headquarters letter No. 1852-Budget/REs-BEs/410-2012-13 dated 01.05.2013 and No. 1764- Budget/REs-BEs/299-2013 dated 16.05.2014)
- (xi) Based on the trends of previous years, Headquarters had decided that from 2014-15 onwards, the requests for additional funds for activities of routine nature would not be entertained before the RE stage.
- (xii) The funds under 'Information technology', 'Grants-in-aid', 'Minor Works', 'Publication' and 'Professional Services' Object Heads would be allotted in BEs only against the Administrative approvals given by the Headquarters  
(Headquarters letter No. 674-BRS/RE-BE/2012-13 dated 22.01.2013)
- (xiii) Outstanding bills should be cleared on first come first serve basis as far as possible.
- (xiv) Wherever expenditure is not necessary or could be deferred to the next financial year without affecting day to day operations, the funds may be surrendered to Headquarters immediately.

## **CONTROL OF EXPENDITURE AGAINST APPROVED ESTIMATES**

**5.8.1** The "maintenance of various bill registers sub head wise separately for Gazetted officers and Non Gazetted officers", should be perfect and regular. Monthly totals of these registers should agree with that of the figures maintained by Pay and Accounts Office. Proper reconciliation should be carried out every month and the fact of agreement along with the actual should be communicated to headquarters office.

(Headquarters letter No.11/BRS/84/No.3349.BRS 413-84-1 dated 13.08.1984)

**5.8.2** Full provisions for Group 'B' posts sanctioned in lieu of Indian Audit & Accounts Service may be made in the Revised Estimates and Budget Estimates for ensuing year.

**5.8.3** Provision for special construction works and ancillary requirement etc. as per circular letter No.2956-BRS/348.74 III dated 13.07.1984 may be made under the sub head "Minor Works". (Again emphasised vide Headquarters Office Circular letter No.1750-BRS/RA-BE/8-2006-Vol.III dated 05.05.2006).

**5.8.4** According to the instruction of Government of India, the recoveries to be shown in reduction of expenditure are to be confined to recoveries from Ministries/ Department of Central Government. All recoveries from State Government and from non Government entities are to be treated as Revenue Receipts and should not be shown as recoveries.

## **PROVISION FOR OTHER POST BUDGETARY DEVELOPMENTS**

**5.9.1** Any additional expenditure incurred or to be incurred may be worked out for the year and indicated separately in the forwarding letter for inclusion in Revised Estimates and Budget Estimates for respective year to enable Headquarters Office to justify the additional demands in the Revised Estimates.

**5.9.2** Budget and Revised Estimates relating to Loan are also prepared in Bill Section and forwarded to Headquarters office.

**5.9.3** A review of expenditure against budget allotment is conducted every month so as to ensure efficient control of expenditure and forwarded to Headquarters office to reach there by 10th of the following month. Simultaneously, Review of expenditure figures pertaining to the same month are sent to Headquarters office through WEB Based Monitoring System.

**(Authority: Comptroller & Auditor General's Circular No.11 BRS/84 No.3349 BRS/413-84-I dated 13.08.1984 read with Circular No.4-BRS/2006 No.2085 BRS/RE-BE/24-2006 dated 13.07.2006 and Headquarters Office letter No.222 BRS/ROE dated 05.02.2007)**

### **5.10.1 EXPENDITURE MANAGEMENT AND ECONOMY MEASURES**

Headquarters had decided to impose 10% cut in the overall DTE budget from 2013-14 onwards of all the field offices. Field offices are advised to accordingly regulate their expenditure under this head. For this field offices may enter into MOUs with the hotels for charging uniform and appropriate Room rent charges. Instructions were issued for bringing parties at a distance of less than certain kilometres (presently 150 kilometres) and below from the headquarters to the headquarters on every weekend.

**(Headquarters letter No. 3368/BRS/2012 dated 27.06.2012)**

**5.10.2** As the expenditure on 'Electricity and Water charges' constitutes a major chunk of their expenditure under Office Expenses, due to large scale computerisation and office automation, efforts need to be made to conserve electricity and regulate its use.

**5.10.3** The funds allocated for purchase of furniture, equipments etc. to improve the working conditions of the office should be fully consistent with need and such expenditure should not be deferred towards the end of the financial year resulting in rush of expenditure/ surrender of funds.

**5.10.4** In order to ensure smooth processing and timely closing of transactions relating to the financial year, section should follow uniform pace to avoid rush of expenditure towards the fag-end of the year on the pretext of lapse of funds.

**(Headquarters letter No. 1852-Budget/REs-BEs/410-2012-13; 01.05.2013 and No. 1764- Budget/REs-BEs/299-2013; 16.05.2014)**

### **5.11 BUDGET AND EXPENDITURE MONITORING SYSTEM (BEMS)**

To monitor the Budget in IA&AD on continuous basis, BEMS a Web based application has been developed by NIC in consultation with the Budget section at Headquarters Office from the financial year 2014-15. The application has been designed to capture office-wise Budget allocation, creation of Organisation by DDO including Branches, Booking of expenditure by DDO, Passing of expenditure by

PAO and Additional demand by DDOs etc. The application is capable of capturing data on daily basis.

Proposals for RE and BE may also be posted through BEMS from FY 2014-15.

**(Headquarters letter No. 2069/ BEMS/ 2013-14 dated 03.06.2014 and 2433/152/ Budget/ BEMS/ 2013-14 dated 16.07.2014)**

### **COMPREHENSIVE DDO (COMPDDO) PACKAGE**

**5.12.1** A comprehensive Windows SQL server based application designed and developed by NIC specifically to meet the requirements of Drawing and Disbursing Officers (DDOs) is implemented from financial year 2015-16. The CompDDO Software covers all major functions of DDOs i.e. Salary, Arrears, Income tax, Honorarium, Overtime Allowance, Bonus, Tuition Fee Reimbursement, Contingency and Other bills and GPF account maintenance etc. The detailed features of the software can be viewed from website <http://acid.nic.in>.

**5.12.2** This software is compatible with the Compact package of the Pay and Accounts office and the information regarding bills may be directly uploaded in the Compact package. The package is under implementation stage and will be fully operational in near future.

(Headquarters letter No.1892-ISW/9-2014 dated 27.8.2014)

**ADVANCES TO GOVERNMENT SERVANTS**

**GPF ADVANCE AND PART FINAL WITHDRAWAL**

Advances to the Government servant are broadly classified as interest free and interest bearing advances.

**INTEREST FREE ADVANCES**

**6.1** Following are the interest free advances:

- (i) Advance of Pay on transfer.
- (ii) Leave Salary Advance.
- (iii) Advance of LTC.
- (iv) Advance of TA on tour / transfer / retirement.
- (v) Advance of TA to the family of a deceased Government servant.
- (vi) Advance for purchase of bicycle / warm clothing.
- (vii) Advance in connection with medical treatment.
- (viii) Festival Advance.

**INTEREST-BEARING ADVANCES**

**6.2** Following are the interest bearing advances:

- (i) Advance for purchase of Personal Computer.
- (ii) Advance for purchase of conveyance, i.e., motor car, motor cycle/ moped, scooter.
- (iii) Advance for construction / purchase of house / flat / enlargement of living accommodation.

Note: Rates of interest are prescribed for each financial year for Items 1 and 2 and periodically for Item 3.

**6.3** While obtaining sanction for such advances it should be seen that:

- (i) The sanctions of such advances have been obtained from competent authority as envisaged in General Financial Rules and Compendium on Advances/ Comptroller and Auditor General's Manual of standing orders(Administrative volume-II)
- (ii) Eligibility for sanction should be verified with reference to relevant provisions of GFR and Compendium on Advances.
- (iii) Amount of entitlement is in order.
- (iv) Purpose for which it is related to be seen. For example, festival advance should be granted in respect of festivals selected by the heads of department in consultation with Staff Unions.
- (v) Recovery particulars are clearly indicated in the sanctions accorded.

- (vi) Rate and instalment of interest (spread period) in case of interest bearing advances are correctly arrived at.
- (vii) Utilisation certificates and cash receipts thereof wherever necessary/ contemplated are duly obtained. Time limit for utilization is observed.
- (viii) Whenever second or subsequent advance is applied, conditions, eligibility etc. for sanctioning such advance is fulfilled.
- (ix) Insurance coverage (comprehensive) is obtained wherever necessary and mortgage deeds (in respect of House Building/ Car/ Computer Advance) are completed as per rules to the satisfaction of the sanctioning authority.

**6.4** Once advance is sanctioned by the competent authority, the fact of such payment along with mode of recovery of advance and interest should be noted in the pay bill register over the attestation of the Assistant Audit Officer to ensure the recovery of the advance. The fact of such noting in the pay bill register also will indicate in cross reference, the sanction number and date/voucher number, bill number etc. in respect of the payment of such advances.

#### **6.5. MONITORING BY THE BILLS SECTION**

<b>SR. NO</b>	<b>NAME OF ITEM</b>	<b>ACTION TAKEN/DUE DATE OF SUBMISSION</b>
1.	Motor car/ Personal Computer advance Control register	(i)The register should be submitted to Branch Officer monthly and quarterly to Group Officer with an abstract to know in how many cases receipts were reviewed and verified and in how many cases the registration certificates were issued by Regional Transport Office (RTO).
		(ii) Date of purchase of vehicle should be noted. Registration certificate issue by RTO should be verified and recorded.
2.	HBA control Register	(i) Insurance policy number of the house constructed with the aid of HBA by government servant and date of insurance should be recorded in the register and its renewal watched each year.
		(ii) The fact of completion/possession certificate in respect of house should be recorded in the register.
		(iii) The register should be submitted to Branch Officer/Sr Dy. Accountant General monthly.
		(iv) The fact of mortgage deed, sale deed executed in all cases should also be recorded in the register.

#### **GPF ADVANCE and PART FINAL WITHDRAWAL**

#### **6.6 ELIGIBILITY**

A subscriber can apply for temporary advance at any time after commencement of subscription and for withdrawals after completion of 15 years of service or within 10 years before the date of retirement on superannuation, whichever is earlier, for purposes mentioned in Rule 15(1)(A) of GPF (CCS) Rules and any time after commencement of subscription for purposes mentioned in Rule 15(1)(B) of GPF (CCS) Rules, except during last 3 months of service.

## **6.7 GPF ADVANCE (Rule 12 and 13 of the GPF (CCS), Rules)**

Advances from the GPF may be given to the subscriber for the following purposes:

- (i) Illness
- (ii) Education
- (iii) Obligatory expenses
- (iv) Cost of legal proceedings and defence
- (v) Purchase of consumer durables
- (vi) For Pilgrimage and visiting places of eminence of all religions

### **ADMISSIBILITY FOR ADVANCE**

#### **6.8 NORMAL:**

3 months' pay or half the amount credited, whichever is less, and recoverable in not more than twenty four equal monthly instalments.

**Special:** There is no specific limit. An amount recoverable in not more than thirty-six equal monthly instalments, if it exceeds 3 months' pay, may be granted.

#### **6.9 CONSOLIDATION OF ADVANCE:**

When an advance is granted before complete repayment of earlier advance, the outstanding balance will be added to the new advance and instalments for recovery refixed with reference to the consolidated amount.

**6.10** Recovery should commence with issue of pay for the month following the one in which advance was drawn.

#### **6.11 WITHDRAWALS FROM GPF (Rule 15 and 16 of the GPF (CCS), Rules)**

Withdrawals from the GPF may be given to the subscriber for the following purposes:

- (i) Education
- (ii) Obligatory expenses
- (iii) Illness
- (iv) Purchase of consumer durables
- (v) Housing/ purchasing a housing site/ repayment of outstanding housing loan.
- (vi) Constructing/ Reconstructing a house/ flat
- (vii) Renovating ancestral house.
- (viii) Extensive repairs/ overhauling of motor car.
- (ix) Purchase of motor car/ motor cycle/ scooter etc. or making deposit thereof.
- (x) Once in a financial year for subscription payment for the Group Insurance Scheme
- (xi) Without assigning any reason by the subscriber who is due for retirement on superannuation within an year.



## **6.12 ADMISSIBILITY FOR WITHDRAWAL**

Any sum withdrawn by a subscriber at any one time for one or more of the purposes from the amount standing to his credit in the Fund shall not ordinarily exceed one-half of such amount or six months' pay, whichever is less. The sanctioning authority may, however, sanction the withdrawal of an amount in excess of this limit up to  $\frac{3}{4}$ th of the balance at his credit in the Fund having due regard to (i) the object for which the withdrawal is being made, (ii) the status the subscriber, and (iii) the amount to his credit in the Fund in case of withdrawal under Clause 15 (1) (A) and up to 90% of balance at credit in cases covered under clause 15 (1) (B) of the GPF (CCS), Rules.

## **6.13 CONVERSION OF ADVANCE INTO WITHDRAWAL (Rule 16-A of the GPF (CCS), Rules)**

A subscriber may have the balance outstanding against an advance sanctioned to him converted into final withdrawal on his satisfying the conditions laid down for such withdrawal.

## CHAPTER - 7

### **SCRUTINY OF TRAVELLING ALLOWANCE (TA) CLAIMS AND LEAVE TRAVEL CONCESSION (LTC) CLAIMS**

Travelling bills are categorized mainly as:

- (i) TA claim on tour
- (ii) TA claim on transfer

#### **7.1. TA CLAIM ON TOUR**

The claims should be preferred by a government servant on completion of tour or every month as the case maybe. Wherever advances on tour/transfer are taken submission of adjustment bills should be watched immediately after completion of the tour. Adjustment bills for TA advances on tour should be received within fifteen days of completion of tour failing which it attracts provisions of penal interest @ 2% above the rate of interest allowed by Government on General Provident Fund balances (i.e. 8.7%+2%=10.7%).

#### **7.2. SCRUTINY OF TA CLAIMS**

While scrutinizing the claims the following aspects should be seen:

- (i) Grade Pay of the Government Servant
- (ii) The tour starts from residence/headquarters to a duty point at another station and vice versa. It comprises fare for journeys by rail/ road/ air/ sea, road mileage for road journey otherwise than by bus and Daily Allowance (DA) for the entire period of absence from headquarters including journey period.

#### **ENTITLEMENTS FOR TRAVEL BY AIR/ RAIL/ ROAD (from 01.09.2008):-**

SrNo	Grade Pay	Travel Entitlement	Mileage allowance for journey by Road
1	2	3	
1	₹10,000/- and above and those in pay scale of HAG + and above	Business/Club class by Air/AC first class by train	AC Taxi/ Ordinary Taxi/ Autorickshaw / Own scooter/ Motorcycle/ Moped / Any public bus including AC Bus.
2	₹7600, ₹8700 and ₹8900	Economy Class by Air/AC first class by train	Same as at (1) except AC Taxi.
3	₹5400 and ₹6600	Economy Class by Air/AC-II Tier class by train	-----do-----
4	₹4200, ₹4600 and ₹4800	AC-II Tier class by train	-----do-----
5	₹2400 and above but less than ₹4200	First Class/AC-III Tier/AC Chair Car by train	Auto-rickshaw/ own-scooter/ motorcycle/ moped/ Any public bus except AC bus

6	Below ₹2400	-----do-----	Auto-rickshaw/ motorcycle/ public Bus	own-scooter/ moped/ Ordinary
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### 7.3 Some important points:

- (i) Reservation charges for seat/ sleeper berth are reimbursable.
- (ii) In extremely emergent circumstances Tatkal Sewa charges are reimbursable only for railway journeys undertaken for official purposes.
- (iii) Internet/ e-ticketing charges are reimbursable for the tickets booked through the website of Indian Railways.
- (iv) For official journeys cancelled in public interest, cancellation and reservation charges are reimbursable and are to be claimed in the normal TA Bill form.
- (v) Elements of Service Tax, Education Cess and other similar levies charged on travel by Air/ Road/ Rail/ Steamer are reimbursable.

### 7.4. CLARIFICATION REGARDING PERMISSION TO PERFORM JOURNEY IN HIGHER CLASS UNDER SR-35

Powers under SR35 have not been delegated to field offices and it may be ensured to seek permission of GI, Ministry of Finance through Headquarters office in all such cases.

(Headquarters' circular No.35 –NGE (ENTT)/2006 dated 20.11.2006.)

#### 7.5.1. DAILY ALLOWANCE

Daily allowances are regulated as per SR 51. (as on 01.09.2008/ 01.01.2014)

SrNo	Grade Pay	Daily Allowance on Tour
	1	4
1	₹10,000/- and above and those in pay scale of HAG + and above	Reimbursement for Hotel accommodation/guest house of up to ₹5000/7500 per day, reimbursement of AC Taxi charges of up to 50 kms for travel within the city and reimbursement of food bills not exceeding ₹ 500/750 per day.
2	₹7600 to ₹8900	Reimbursement for Hotel accommodation of up to ₹3000/4500 per day, reimbursement of Non-AC Taxi charges of up to 50 kms per diem for travel within the city and reimbursement of food bills not exceeding ₹300/450 per day.
3	₹5400 and ₹6600	Reimbursement for Hotel accommodation of up to ₹1500/2250 per day, reimbursement of Taxi charges of up to ₹150/225 per diem for travel within the city and reimbursement of food bills not exceeding ₹200/300 per day.
4	₹4200 to ₹4800	Reimbursement for Hotel accommodation of up to ₹500/750 per day, reimbursement of travel charges of up to ₹100/150 per diem for travel within the city and reimbursement of food bills not exceeding ₹150/225 per day.

5	Below ₹4200	Reimbursement for Hotel accommodation of up to ₹300/450 per day, reimbursement of travel charges of up to ₹50/75 per diem for travel within the city and reimbursement of food bills not exceeding ₹100/150 p/day.
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### 7.5.2. OLD DAILY ALLOWANCE RATES

(O) When the Government servant stays in Government/ Public Sector Guest House or makes his own arrangements.

(H) When the Government servant stays in a hotel or other establishment providing boarding and/ or lodging at Scheduled tariffs.

Pay Range		Other Category		B-1		A		A-I	
16400 and above	<b>O</b> <i>H</i>	<b>135</b>	335	<b>170</b>	425	<b>210</b>	525	<b>26</b> <b>0</b>	650
8000 and above but less than 16400	<b>O</b> <i>H</i>	<b>120</b>	225	<b>150</b>	330	<b>185</b>	405	<b>23</b> <b>0</b>	505
6500 and above but less than 8000	<b>O</b> <i>H</i>	<b>105</b>	200	<b>130</b>	250	<b>160</b>	305	<b>20</b> <b>0</b>	380
4100 and above but less than 6500	<b>O</b> <i>H</i>	<b>90</b>	130	<b>110</b>	160	<b>135</b>	195	<b>17</b> <b>0</b>	245
Below ₹ 4100	<b>O</b> <i>H</i>	<b>55</b>	65	<b>70</b>	85	<b>85</b>	100	<b>10</b> <b>5</b>	125

### 7.5.3. BASIS FOR CALCULATION OF DEARNESS ALLOWANCE (DA)

(i) This should be calculated for the entire absence from headquarters on calendar day basis, i.e., from midnight to midnight.

Absence not exceeding 6 hours: Nil

Absence exceeding 6 hours but not exceeding 12 hours: 70%

Absence exceeding 12 hours: 100%

(ii) As per OM dated 23.09.2008, the TA/ DA rates of all components of daily allowance on tour shall automatically increase by 25%, whenever the Dearness Allowance goes up by 50%.

(iii) For local journeys, DA is only at half the rate.

(iv) For enforced halts enroute treated as duty, due to breakdown of communications caused by flood, rain etc, DA is admissible.

(v) DA is admissible for period of absence at tour station regularized as special casual leave due to disturbances, imposition of curfew etc.

- (vi) No DA for Sundays and Holidays unless the employee is actually and not merely constructively on camp. No DA for leave and restricted holidays availed while on tour.
- (vii) Full DA is admissible for first 180 days of continuous halt at a station on tour/ temporary transfer/ training. No DA beyond 180 days.
- (viii) Tour ends on return to Headquarters If a second journey commences on the same day on which an official returns from tour, each tour may be calculated separately but the total DA for a day should be limited to one.

#### **7.5.4. ELIGIBILITY OF DA IN VARIOUS CIRCUMSTANCES**

Free boarding and/ or lodging	charges availed
Free boarding and lodging	25%
Free boarding alone	50%
Free lodging alone	75%
Stay in office building free of cost	75%

#### **JOURNEY BY AIR**

##### **7.6.1 ENTITLED OFFICERS:**

Officers in receipt of Grade pay of ₹ 5400 and above may at their discretion, travel by air on tour/transfer.

##### **7.6.2 Entitled class: Within India- (w.e.f. 01.09.2008)**

Grade Pay	Entitlement
₹ 10000 and above and those in pay scales of HAG+ and above	Business/ Club Class
₹ 5400, ₹ 6600, ₹ 7600, ₹ 8700 and ₹ 8900	Economy Class

#### **AIR TRAVEL BY AIR INDIA ONLY**

**7.6.3** In all cases, where the Government bears the cost of air passage, the officials have to travel only by Air-India. If travel stations are not connected by Air India, the officials may travel by Air India to the hub/ point closest to their eventual destination beyond which they may utilize the services of another airline.

**7.6.4** Air tickets may be purchased directly from the Airlines booking counters/ website or from Authorised Agents viz. M/s Balmer Lawrie and Company, M/s Ashoka Travels and Tours and IRCTC. However, 'Facilitation Fees' charged by the agents may not be reimbursable.

#### **TRANSFER TRAVELLING ALLOWANCE**

##### **7.7 FAMILY:**

Family for the purpose of Transfer TA is as defined in SR 2(8) and GIOs thereunder.

##### **7.8 ADMISSIBILITY:**

Admissible only if the transfer is in public interest and not at one's own request.

## **ENTITLEMENT**

### **7.9.1 TRANSFER AT THE SAME STATION**

- (i) No TA, if no change of residence is involved.
- (ii) If there is compulsory change of residence solely due to the transfer
  - a. Actual cost of conveyance for self and family limited to the road mileage and actual cost of transportation of personal effects admissible subject to the prescribed limits, and
  - b. Composite Transfer Grant equal to one-third of Basic Pay plus Grade Pay plus Non Practicing Allowance (NPA).

### **7.9.2 Transfer between two stations within a short distance not more than 20 kilometres**

- (i) No TA, if no change of residence is involved.
- (ii) If change of residence is involved:
  - a. Full transfer TA will be allowed, and
  - b. Composite transfer grant equal to one-third of Basic Pay plus Grade Pay plus NPA.

### **7.9.3 Transfer between the two stations when distance is more than 20 kilometres**

- (i) No TA, if no change of residence is involved.
- (ii) If change of residence is involved, the Transfer TA comprises of the following elements:
  - a. Composite transfer grant equals to one month's Basic Pay plus Grade Pay plus NPA.
  - b. Actual fares for self and family
  - c. Road mileage for journey by road between places not connected by rail.
  - d. Cost of transportation of personal effects from residence to residence.
  - e. Cost of transportation of conveyance possessed by the employee.

**7.9.4** In addition to the above, the employee will be entitled for an additional fare by the entitled class for self for both onward and return journeys, if he has to leave his family behind due to non-availability of Government accommodation at the new place of posting.

**7.10** An employee whose family does not accompany him to the new station while joining on transfer, has an option to claim for him either for the first journey undertaken to join the new post or for the journey subsequently undertaken along with family members.

**7.11** When both husband and wife are transferred from one and the same station to another same station within six months but after 60 days of the transfer, one of the spouses transferred earlier will get full composite transfer grant while the spouse transferred later will get 50% of composite transfer grant. However, if both the transfers are ordered within 60 days, the second transfer grant of 50% if not admissible.

**SR116 GID (1), Para II (iii)**

**7.12 OPTIONS TO FAMILY:** The family may travel

- (i) From the old headquarter to the new headquarters; or
- (ii) From any other station to the new headquarters; or
- (iii) From the old headquarter to any other station.

But the claim will be restricted to that admissible from the old to the new Headquarters—SR116 (b).

**7.13 TIME LIMIT:**

The members of the family should perform the journey not earlier than one month prior to the date of relief at the old station or within six months of his taking over charge at the new station. This time limit can be extended in deserving cases by Head of Department.-SR 116(b) (iii).

**7.14. JOURNEY BY ROAD BETWEEN PLACES NOT CONNECTED BY RAIL**

For journey by public bus, actual bus fare for self and each member of family is admissible and if the journey is performed otherwise than by public bus, mileage allowance at the appropriate rate will be admissible as follows:

- (i) One mileage for self/self and additional member;
- (ii) Two mileages if two members of family accompany;
- (iii) Three mileages if more than two members of family accompany.

**SR 116, GIO (5) Para IV**

**7.15.1. MILEAGE ALLOWANCE FOR JOURNEYS BY ROAD**

In supersession of S.R.46 and the Government of India's order there under, the grade pay ranges for travel by public/bus/auto/rickshaw/scooter/motor cycle, full taxi/taxi/own car is revised as indicated below:

<b>GRADE PAY</b>	<b>ENTITLEMENT</b>
(i) Officers drawing grade pay of Rs 10,000 and above and those in pay scales of HAG+ and above.	Actual fare by any type of public bus including air-conditioned bus; OR At prescribed rates of AC Taxi when the journey is actually performed by AC Taxi; OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped etc.
(ii) Officers drawing grade pay of ₹ 5400, ₹ 6600, ₹ 7600, ₹ 8700 and ₹ 8900	Same as at (i) above with the exception that journeys by AC taxi will not be permissible
(iii) Officers drawing grade pay of ₹ 4200, ₹ 4600 and ₹ 4800	Same as at (ii) above.
(iv) Officers drawing grade pay of Rs 2400	Actual fare by any type of public bus

and above but less than ₹ 4200.	other than air-conditioned bus; OR At prescribed rates for auto rickshaw for journeys by auto rickshaw/own scooter/motorcycle/moped etc.
(v) Officers drawing grade pay below ₹ 2400.	Actual tare by ordinary public bus only; OR At prescribed rates for auto rickshaw/own scooter/motorcycle/moped etc.

**7.15.2** Mileage allowance for road journeys shall be regulated at the following rates in places where no specific rates have been prescribed either by the Director of Transport of the concerned State or of the neighboring States:

(i) For journeys performed in own car/ taxi: ₹ 16 per km. (increased by 25% after DA increased by 50%)

(ii) For journeys performed by auto rickshaw/ own scooter, etc.: ₹ 8 per km. (increased by 25% after DA increased by 50%)

#### 7.16.1 TRANSPORTATION OF PERSONAL EFFECTS

Grade pay	By Train/steamer	Rate per km for transport by road (₹ per km)*	
		Z class cities	X and Y Class cities
Officers drawing grade pay of ₹ 7600 and above and those in pay scale HAG+ and above	6000 kgs. by goods train/4 wheeler wagon/1 double container	18.00 (₹ 0.003 per kg. per km.)	30.00 (₹ 0.005 per kg per Km)
Officers drawing grade pay of ₹ 4200, ₹ 4600, ₹ 4800, ₹ 5400 and ₹ 6600	6000 kgs. by goods Train/4 wheeler wagon/1 single container	18.00 (₹ 0.003 per kg. per km.)	30.00 (₹ 0.005 per kg per Km)
Officers drawing grade pay of ₹ 2800	3000 kgs.	9.00 (₹0.003 per kg. per km.)	15.00 (₹ 0.005 per kg per Km)
Officers drawing grade pay below ₹ 2800	1500 kgs.	4.60 (₹0.0031 per kg. per km.)	7.50 (₹ 0.005 per kg per Km)

\*These Rates have been increased by 25% after Dearness allowance crossed 50%.

**7.16.2** The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India.

#### 7.17 TRANSPORTATION OF CONVEYANCE

Grade Pay	Scale
Officers drawing grade pay of ₹ 4200 and above and those in pay scales of HAG+ and above	One motor car etc or one motor cycle/scooter, or one horse



Officers drawing grade pay less than ₹ 4200	One motorcycle/scooter/Moped or one bicycle.
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## TRANSPORTATION OF CONVEYANCE

### 7.18.1 TRANSPORT BY RAIL

- (i) By passenger train: Actual freight charged by the Railway.
- (ii) By Goods train: Cost of packing, cost of transporting the packed car, motor cycle to and from the goods shed, cost of crating the car, loading and unloading charges, cost of ropes, etc, are all reimbursable. Claim to be limited to the amount under (a) above. SR 116(a) I (iv), Note 3
- (iii) One second class fare by the shortest route between the stations from and to which the car is actually transported by rail can be drawn for a Chauffeur of Cleaner.

### 7.18.2 TRANSPORT BY ROAD

- (i) Between places connected by rail: When the conveyance is sent loaded on a truck, actual expenses/amount at the prescribed rate/cost of transportation by passenger train, whichever is least is allowed.

When sent under own propulsion amount at rate prescribed for journey by taxi/auto rickshaw, as the case may be, by the Director of Transport at the starting point limited to cost of transportation by passenger train is admissible.

- (ii) Between places not connected by rail: expenses limited to the amount at the prescribed rate is admissible if the conveyance is sent loaded on a truck.

When sent under its own propulsion amount at the prescribed rate is admissible.

**Note:** When the conveyance is sent under its own propulsion, Government servant/family members travelling in the car will not be entitled to separate fare by air/rail/road mileage. Separate air/rail/road mileage will be admissible for the Government servant and/or member of family if they travel otherwise than by the conveyance being transported under its own propulsion.

## LEAVE TRAVEL CONCESSION CLAIMS

### LEAVE TRAVEL CONCESSION

#### (A) TO HOME TOWN

**7.19.1** This claim is scrutinized as per the LTC rules.

Salient points:

- (i) The home town should be declared by the official and recorded in the service book.
- (ii) Official should have completed one year of service.
- (iii) 90% of the estimated cost may be given as advance.

### **7.19.2 WHEN HUSBAND AND WIFE ARE CENTRAL GOVERNMENT SERVANT**

- (i) They can declare separate home town independently.
- (ii) They can claim for their respective family viz while the husband can claim for his parents/minor brothers/sisters, his wife can claim, for her parents/minor brothers/sisters.
- (iii) Children can claim as members of family of any one of the parents in particular block.
- (iv) The husband or wife, who avails LTC as a member of the family of the spouse, cannot claim independently for self (OM No.31011/8/89 EST (A) 08.05.1990).

**7.19.3** The concession can be availed of for self and family on different occasion even during separate calendar year for the same block year. Family can travel in one or different groups. But return journey should be completed within six months from the date of outward journey.

**7.19.4** Break in journey, journey by long route etc. are permitted subject to condition that the overall restriction to charge by admissible class by shortest distance or distance by approved routes is applied. When official has travelled by private/transit buses the admissibility of such travel should carefully be seen with reference to rules in this regard.

### **FORFEITURE OF CLAIM**

**7.20.1** Where no advance is drawn by the Government servant, the right of the Government servant for reimbursement of Leave Travel Concession claim stands forfeited or deemed to have been relinquished, if the claim for it is not preferred within three months of the date of completion of the return journey. If advance is drawn, the final bill should be preferred within one month of the completion of return journey. If that is not done, the entire advance should be recovered in lump sum after which it will be taken as if no advance had been drawn and claim preferred within three months of completion of the return journey.

**7.20.2** If bills are not submitted within one month from the last date of journey, where advance is paid the entire amount of advances should be recovered on first occasion with penal interest, i.e. 2% above the rate of interest allowed by Government on Provident Fund balances.

### **(B) TO ANYWHERE IN INDIA**

**7.21.1** This is admissible once in 4 years block with a grace period of one year every time. The place of visit should be intimated by the government servant well in advance before the commencement of journey. Change of destination after the commencement of outward journey however may be admitted by the Head of Department as a special case or reasons beyond the control of the officials.

**7.21.2** As in the case of Home town concession, here also, the family can visit different places of their choice. Regarding mode of travel purchase of concession tickets etc the requirement of LTC rules should be observed.

## **LTC ENTITLEMENTS OF A FRESH RECRUIT**

**7.22.1** Fresh recruits to the Central Government are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time. As per Rule 7 of CCS (LTC) Rules, 1988, the LTC entitlement of a fresh recruit will be calculated calendar year wise with effect from the date of completion of one year of regular service.

**7.22.2** On completion of eight years of LTC, they will be treated at par with other regular LTC beneficiaries as per the prescribed blocks. Carryover of LTC to the next year is not allowed in case of a fresh recruit as he is already entitled to every year LTC. After the completion of eight years of service, when the next LTC cycle of fresh recruit coincides with the beginning of the second two year block (e.g. 2016-17) of the running four year block (2014-17), he will be eligible only for 'Home Town' LTC if he/she has availed 'Any Place in India' LTC in the eighth year. Cases, where the new LTC cycle of fresh recruit coincides with the second year of the running two year block (ex. 2017 of 2016-2017), he will not be eligible for LTC in that year. At the end of the eighth year of LTC, when the new LTC cycle of a fresh recruit coincides with the beginning of a regular four year block, his entitlement in the regular block will be exercised as per the usual LTC Rules.

**7.22.3** A fresh recruit who joins the Government service on 31<sup>st</sup> of December of any year, will be eligible for LTC w.e.f. 31<sup>st</sup> of December of next year. Since, 31<sup>st</sup> of December is the last date of a calendar year, his first occasion of LTC ends with that year. Hence, he may avail his first Home Town LTC on the last day of that year. From next year onwards he would be eligible for the remaining seven LTCs. A fresh recruit who has joined Government service before 01.09.2008 (i.e. before the introduction of this scheme) and has not completed his first eight years of service as on 01.09.2008 will be eligible for this concession for the remaining time-period till the completion of first eight years of his/ her service.

**7.22.4** A fresh recruit whose Home Town and Headquarters are same, cannot avail LTC to Home Town. He may avail LTC to any place in India on the fourth and eighth occasion only. As per Rule 8 of CCS (LTC) Rules, 1988, LTC to Home Town shall be admissible irrespective of the distance between the Headquarters of the Government servant and his Home Town which implies that Headquarters and Home Town should be at different places.

**(DoPT OM No.31011/7/2013-ESHCA-IV dated 26.09.2014)**

### **7.23. MISCELLANEOUS POINTS**

- (i) Concessions can be availed of for self and family separately on different occasions, even in different calendar years of the same block.
- (ii) Entitled Officers and their families may travel, only by Air India. The reimbursement of the expenses on air travel has to be restricted to the cost of travel by economy class irrespective of entitlement. Rule 12, GIDs(12 F,G and H)
- (iii) Air journey by non-entitled officers (both national and private airlines) between places connected by rail is allowed. Reimbursement would be restricted to the fare of the entitled class by train (including Rajdhani/Shatabdi) subject to conditions prescribed. If full air fare has been

paid in respect of children/ Senior citizen, full train fare is reimbursable.

Rule 12, GID (12)

## **ADVANCES**

### **ADVANCES FOR TA ON TOUR**

**7.24.1** A Head of Office may sanction to a permanent or temporary Government servant under his administrative control, who is required to proceed on tour including a prolonged tour in the interior to places which are difficult of access, an advance to cover his personal travelling expenses for a period not exceeding thirty days as well as his expenses on contingent charges arising out of the tour. Advances may be sanctioned by the respective Controlling Officers.

**(Rule 48 of GFR and compendium on Advances)**

**7.24.2** Head of Office may sanction to a Government servant under his administrative control who is required to proceed on tour in the interior to places which are difficult of access an advance to cover contingent charges and personal travelling expenses for a period not exceeding six weeks.

**(Rule 49 of GFR and compendium on Advances)**

Explanation: Usually the cases of prolonged tour in the interior to places which are difficult to access are covered under Rule 49 but such cases may also be considered while giving advance as per Rule 48.

### **7.25. CONDITIONS OF ELIGIBILITY FOR SECOND ADVANCE**

A second advance cannot be made to a Government servant under this section until an account has been given of the first. A Government servant who has taken an advance under this rule for any particular journey may not take payment on travelling allowance or other bills drawn in respect of the same journey while the advance or any portion of it still remains unadjusted. In cases where a Government servant is required to proceed on tour frequently at short notice and under emergent circumstances, necessitating the undertaking of a journey soon after completion of earlier one, thus leaving little time for the official to prefer his TA bill, a second TA advance may be sanctioned by the competent authority subject to the following conditions being fulfilled:

- (i) The second journey is required to be undertaken soon after the first one, i.e., within a week after completion of the first tour.
- (ii) The bills for the advances drawn should be submitted latest within a week after completion of the second journey.
- (iii) In any case, not more than two advances should be allowed to remain outstanding at a time. **(G.O.I., M.F., OM No. F. 17 (4)-E. II (A)/75 dated 24.02.1976)**

### **7.26. ADJUSTMENT OF ADVANCE**

The amount of advance granted under this section shall be adjusted within 15 days from the completion of tour or the date on which the Government servant resumes duty after completion of tour. (Rue 51)

## **7.27 ADVANCES IN CONNECTION WITH LEAVE TRAVEL CONCESSION**

The Head of Office may sanction advances to Government servants to enable them to avail of Leave Travel Concession. Heads of Offices who are not their own Controlling Officers may be sanctioned advances by the next higher authority.

The following provisions shall regulate the grant of advances:

- (i) The amount of advance in each case shall be limited to 90% of the estimated amount which Government would have to reimburse in respect of the cost of journeys both ways;
- (ii) Where the Government servant and members of his family avail themselves of Leave Travel Concession separately, that is, at different times, there would be no objection to the advance being drawn separately to the extent admissible;
- (iii)
  - (a) The advance may be drawn for both the forward and return journeys of the Government servant and/or the members of his family at the time of the commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or 90 days;
  - (b) Where the period of leave or the period of anticipated absence exceeds three months or 90 days, the advance can be drawn for the forward journey only;
  - (c) Where an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the officer or of the officer's family from headquarters is likely to exceed three months or ninety days, one-half of the advance shall be refunded to Government forthwith;
- (iv) The advance in respect of temporary Government servants and their families shall be sanctioned subject to the production by them of surety of a permanent Central Government servant;
- (v) Where it is proposed to perform the initial part of the outward journey by rail, the advance, may be granted sixty days before the proposed date of the journey, but shall have to be refunded forthwith if the Government servant is not able to produce cash receipt from Railways to show that he has utilized the amount of advance for the purchase of ticket(s) within ten days of the drawal of advance. Where the initial part of the outward journey is proposed to be performed otherwise than by rail, the advance may be granted thirty days in advance of the proposed date of the journey. But the advance shall have to be refunded forthwith, if the outward journey is not commenced within thirty days of the grant of advance.

**7.28. TIME LIMIT:** In cases where advance has been drawn towards LTC, the final bill will have to be preferred within one month of the completion of return journey. If that is not done, the authority which sanctioned the advance should enforce lump sum recovery of the advance forthwith and once such recovery is made, it should be taken as if no advance had been drawn and the claim allowed to be preferred within a period of three months, failing which it shall stand forfeited in terms of these orders. (Rule 52 of GFR and compendium on Advances)

## CHAPTER - 8

### CHILDREN EDUCATION ALLOWANCE

**8.1** Consequent upon implementation of Sixth Central Pay Commission, Children Education Allowance and Reimbursement of Tuition Fee which were previously payable separately were merged and together known as 'Children Education Allowance Scheme'. This scheme is effective from 1<sup>st</sup> of September 2008. (DoPT OM No.12011/03/2008-Estt.(Allowance) dated 02.09.2008)

#### **8.2. GENERAL CONDITIONS**

**SCOPE:** Applicable to all Government Servants without any pay limit.

**CHILD** means a child of a Government servant and includes a step child and an adopted child, who is wholly dependent on the Government servant.

**RECOGNIZED SCHOOL** means a Government School or any educational institution whether in receipt of Government aid or not, recognized by the Central or State Government or Union Territory Administration.

**In case both husband and wife are Government servants,** only one of them can avail reimbursement under Children Education Allowance.

**DURING LEAVE/ SUSPENSION ETC.:** The assistance will be admissible to the Government Servant while on duty or on leave or under suspension but not admissible during the period which is treated as dies-non

**MAXIMUM LIMIT (Number Of Children):** Under this scheme, reimbursement can be availed by Government Servants up to a maximum of two children. However, if the second child birth results in twins or multiple births, assistance is admissible to all the children.

**AGE LIMIT:** Twenty years (other than disabled child) or till the time of passing XII class whichever is earlier.

In cases of physically/ mentally handicapped children, the benefits will be admissible up to twenty-two years without any minimum age.

#### **8.3. REIMBURSEMENT**

Reimbursement for the following items can be claimed under this Scheme:

- (i) Tuition Fee, admission fee, laboratory fee, Vidyalay Vikas Nidhi charged by Kendriya Vidhyalayas, special fee charged for agriculture, electronics, music or any other subject, fee charged for practical work under the programme of work experience, fee paid for the use of any aid or appliance by the child, library fee, games/sports fee, examination fees and fee for extra-curricular activities. This also includes reimbursement for purchase of one set of text books and notebooks, two sets of uniforms and one set of school shoes which can be claimed for a child, in an academic year.
- (ii) "Fees" means fee paid directly to the school by the parents/ guardians for the items mentioned above. Reimbursement of school bags, pens/ pencils etc. are not allowed. There is no item wise ceiling.

- (iii) Reimbursement will be applicable for expenditure on the education of school going children only i.e., for children from class nursery to twelfth, including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Boards of Education. It is clarified that classes nursery to twelfth will include classes I to XII plus 2 classes prior to class I, irrespective of the nomenclature.
- (iv) The annual ceiling fixed for reimbursement of Children Education Allowance is presently ₹18000 per child.
- (v) The maximum limit of reimbursement (₹12000 w.e.f. 01.09.2008) would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%. The Dearness Allowance crossed 100% w.e.f. 01.01.2014, therefore maximum limit has been enhanced by 50% (25%+25%). i.e. maximum limit has become ₹18000.

#### **8.4. OTHER IMPORTANT INSTRUCTIONS**

- (i) Under this scheme, reimbursement can be claimed once every quarter. The amount that can be claimed in a quarter could be more than ₹4500, and in another quarter less than ₹4500, subject to the annual ceiling of ₹18000 per child being maintained.
- (ii) Hostel subsidy will be reimbursed up to the maximum limit of ₹4500 per month per child subject to a maximum of two children. However, both hostel subsidy and Children Education Allowance cannot be availed concurrently.
- (iii) It is clarified that a Government servant is allowed to get 50% of the total amount subject to the overall annual ceiling in the first quarter and the remaining amount in third and or fourth quarter. Frontloading of the entire amount in the first and second is not allowed.
- (iv) The reimbursement of Children Education Allowance shall have no nexus with the performance of the child in his class. In other words, even if a child fails in a particular class, the reimbursement of Children Education Allowance shall not be stopped.
- (v) Development fees in lieu of tuition fees may be reimbursed subject to production of certificate to the effect that tuition fee has not been charged by the school.
- (vi) The maximum limit of the reimbursement for the child with disability will be at double the normal rates.
- (vii) Reimbursement should be made on the submission of original receipts on the basis of self-certification by the Government servant.

**MEDICAL CLAIMS**

**9.1. MEDICAL CLAIMS FALL UNDER TWO CATEGORIES**

Claims relating to charges of Medical attendance are regulated according to the following:

- (i) Central Government Health Scheme (CGHS): - The Government Servant should reside in the area covered by the scheme.
- (ii) Central Services (Medical Attendance) Rules, 1944 (CS (MA) Rules, 1944)

**CENTRAL GOVERNMENT HEALTH SCHEME (CGHS)**

**9.2.1** CGHS is available to all Central Government employees and pensioners, residing in areas covered under the scheme. Their family members can also avail of the scheme, if they are totally dependent on the employee/pensioner.

**9.2.2** Residence alone (and not the Headquarters) is to be considered as criterion for determining the eligibility of a Central Government Servant for availing medical facilities under CGHS.

**9.3. FACILITIES UNDER CGHS**

The facilities available under CGHS mainly include:

- (i) Consultation with the Medical Officer at CGHS dispensary, Polyclinic or hospital.
- (ii) X-Ray, Laboratory and other diagnostic facilities.
- (iii) Supply of medicines etc.
- (iv) Hospitalization facilities- Antenatal/confinement/postnatal care facilities.
- (v) Reimbursement of cost of implant for heart ailment, hearing aids, intra-ocular lens etc.
- (vi) Special treatment for diseases like Tuberculosis (TB), Cancer etc.
- (vii) Super speciality treatment, e.g., Kidney Transplant and Coronary Artery Bypass Graft etc.
- (viii) Reimbursement of charges for undergoing Angioplasty in recognized hospitals with prior permission of CGHS.
- (ix) Reimbursement of cost of (i) Digital Hearing Aid (ii) Cyper Stents up to a maximum of two (serving and retired) (iii) CPAP/BIPAP Machines (once in a lifetime) for domestic use (iv) TAXUS stent (pacilitaxual excluding stent) up to a maximum of two (serving and retired) and (v) Replacement period of hearing aids will be 3 years in the case of child below 12 years. With the approval of Director CGHS, the cost of more than two stents may be reimbursed.
- (x) Issue of Glucometer to diabetic patients suffering from diabetic gangrene.
- (xi) For Out-Patient Department (OPD) treatment, beneficiaries should get the medicines only from CGHS Dispensary concerned and the cost of medicines purchased from outside is not reimbursable.



- (xii) Post-operative treatment relating to Neurosurgery, Cardiac Diseases, Cancer, Kidney transplantation and hip/knee replacement surgery in the same institutions/hospitals where the surgery was earlier carried out with prior permission of CGHS.

#### 9.4.1. CGHS CONTRIBUTION

Employees/pensioners availing CGHS are required to make nominal contribution every month depending upon their pay/pension as under:

GRADE PAY	RATE OF MONTHLY CONTRIBUTION
Upto ₹ 1650	₹50
₹1800,1900,2000,2400,2800	₹125
₹4200	₹225
₹4600,4800,5400,6600	₹325
₹ 7600 and above	₹500

**9.4.2** When both husband and wife are Central Government servants covered by the Scheme, the contribution will be recovered from only one of them whose pay is higher. The recovery of contribution is affected through monthly salary of bills. It is recoverable during the period of duty, suspension and leave (other than Extra Ordinary Leave) not exceeding four months. In respect of leave exceeding four months, the employees has the option not to pay the contribution in which case the facilities under the scheme will not be available to him and his family members.

#### 9.5. IDENTITY CARDS

Persons availing CGHS are issued plastic identity cards for each member separately, on which a photograph is affixed for easy identification of the beneficiary.

#### 9.6. MEDICAL ADVANCE

Medical advance may be given to the Central Government employees in connection with the treatment of their own and dependent members of their families in Government/recognized hospitals subject to the following conditions:

- (i) The amount of advance is limited to the ceiling provided in Ministry's OM No. S-11016/92-CGHS (P) dated 29.10.1992, i.e.
  - a) ₹ 10,000 or the amount recommended by the physician, whichever is less for indoor treatment in hospital and out-patient treatment for disease like Tuberculosis, Cancer, etc.
  - b) In case of major illness like Bypass Surgery, Kidney Transplant, etc., the advance may be limited to 90% of the package deal wherever it exists or the amount demanded by the Hospital concerned in other cases and the balance payable on final adjustment.
- (ii) Medical advance is admissible to all Central Government employees irrespective of any pay limit subject to other conditions.
- (iii) Advance is allowed only in cases of estimate submitted from the Government hospital or from a private hospital recognized for such treatment. The amount of advance in cases where estimate is submitted from a private recognized

hospital should be calculated on the basis of the rates approved for such treatments/diagnosis /examination.

- (iv) The advance is paid directly to the hospital concerned on receipt of an estimate from the treating physician/medical superintendent of the hospital.
- (v) For settlement of advance, the employee may be required to submit the adjustment bills within a period of one month from the date of his discharge from the hospital. In case the entire advance has not been utilized for the treatment of the patient, the Head of the Office concerned will correspond with the hospital for refund of the unutilized balance of medical advance.
- (vi) The medical advance shall be adjusted against the claim for reimbursement of medical expenditure submitted by the Government Employees. If the treatment is not taken or the balance is lying unspent, the same may be refunded to the Government account immediately by the Government servant.

### **9.7. SETTLEMENT OF MEDICAL CLAIMS**

A CGHS beneficiary should make an application to the concerned authority for claiming reimbursement of medical expenditure and settlement of advances, if any. The claim should be filed within 3 months of discharge from the hospital. The application should be made along with following documents:

- (i) Checklist, Prescribed Form and Essentiality Certificate.
- (ii) All original bills verified by the treating physician with his stamp.
- (iii) Photocopy of CGHS Identity/Token Card of the employee along with the patient's CGHS Card.
- (iv) Copy of permission letter
- (v) Emergency certificate (original), in case of emergency.
- (vi) Discharge Summary of the hospital.
- (vii) Ambulance certificate (original), if any.
- (viii) A detailed list of all medicines, laboratory tests, investigations, number of doctors visits etc should be submitted for reimbursement with dates.
- (ix) Self-explanatory letter from the beneficiary explaining the emergency circumstances, if applicable.
- (x) Photocopies of claim papers and an affidavit on stamp paper, in case original papers have been lost.
- (xi) Affidavit on Stamp Paper by claimant, no objection from other legal heirs on stamp papers and copy of death certificate, in case of death of the card holder.

### **9.8. DELEGATION OF POWERS TO HEAD OF OFFICE/DEPARTMENT**

**(MoHFW, Department of Health and family Welfare OM No. 1967/2013/DEL/CGHS/SZ/D52/CGHS (P) dated 30.12.2014)**

- (i) Permission/ Ex-post facto approval for elective treatment/ investigation taken in non-empanelled hospital/ diagnostic centres subject to reimbursement being restricted to CGHS package rates or actual expenditure, whichever is less:

Such requests may be considered by Head of the Department (HOD) or Head of Office (HOO) in case of serving employees.

- (ii) Ex-post facto approval of elective treatment/investigating in empanelled hospitals/Diagnostic centres without recommendation of Government Specialist or Chief Medical Officer (incharge) subject to reimbursement being restricted to CGHS rate or actual expenditure, whichever is less:

Such requests may be considered by HOD or HOO in case of serving employees.

- (iii) Ex-Post facto approval of elective treatment at empanelled hospitals with recommendation of Government Specialist/CMO in-charge but without obtaining the permission of competent authority, subject to reimbursement being restricted to CGHS rates or actual expenditure, whichever is less:

Such requests may be considered by HOO in case of serving employees, in terms of instruction issued vide MoHFW OM No. 4-18/2005 C&P [Vol. Ipt(1)] dated 20.05.2009 and MoHFW OM No. S 12020/4/97-CGHS (P) dated 07.04.1999.

- (iv) Permission/Ex-post facto approval for cancer treatment taken in non-empanelled hospitals subject to reimbursement being restricted to CGHS rates or actual expenditure, whichever is less:

Such requests may be considered by HOD or HOO in case of serving employees.

- (v) Permission for treatment / investigation at non-empanelled hospital/diagnostic lab when facility for the same are not available in any empanelled hospital/lab or any Government Hospital:

Permission to be granted by Additional Secretary and Director General (CGHS) in consultation with expert, if required.

**Note:** For any clarification required in implementing/ extending the CGHS Scheme, matter should be referred to the Government of India, Ministry of Health and Family Welfare, through Headquarter Office.

#### **9.9. CENTRAL SERVICES (MEDICAL ATTENDANCE), RULES (CS (MA) RULES) 1944**

- (i) It should be seen whether the treatment has been taken from the Authorized Medical Attendant attached to the status of Government Servant at the consulting room of the Authorized Medical Attendant (AMA).
- (ii) The authorized medical attendant of a Government Servant is determined with reference to the place at which he falls ill, whether it is his permanent residence or the place where he may be spending his leave.
- (iii) The treatment at the consulting room of AMA is limited to ten days with a maximum of four consultations and normally ten injections. The number of injections may go up to fifteen depending on patient's ailment.
- (iv) Cases of medical treatment requiring hospitalization have to be referred to Government/Recognized hospital. If hospitalization is not considered necessary, but treatment is expected to be prolonged, then the patient should be referred to out-patient department of Government/recognized hospital.
- (v) Original prescriptions duly countersigned by AMA should be obtained for reimbursing the cost of medicines.

- (vi) In emergent cases involving accidents, serious nature of disease, etc. the patient can be admitted in a private hospital/clinic in case no Government or recognized hospital is available nearer than the private hospital/clinic and the case is one of real emergency necessitating such admission and treatment. If the controlling Authorities/Departments have any doubt, they may make a reference to Director General of Health Services for opinion.
- (vii) The claim for reimbursement should be submitted within three months.

#### **9.10. MEDICAL ADVANCE**

- (i) It is admissible to all Government Servants irrespective of pay limit.
- (ii) An advance may be paid for 'in-patient' treatment in a recognized hospital. It may also be paid for treatment of TB, Cancer, Acute Myeloid Leukemia and Chronic Active Hepatitis at the consulting room of Medical Officer or at the residence of the Government Servant or as an out-patient.
- (iii) Purchase/replacement, repair and adjustment of admissible artificial appliances
- (iv) For quantum of advance payable, procedural formalities to be completed thereof and adjustment of advance towards Medical reimbursement claims etc.; instructions/directives issued by the Government of India, from time to time are to be followed strictly.
- (v) Controlling Officer should see before countersigning the claims in respect of medical expenses that the claim is genuine and is covered by rules and orders on the subject and that the charges claimed are supported by necessary bills/receipts/ certificates duly countersigned/signed by the AMA.
- (vi) In case of temporary officials, surety from permanent Government servant may be obtained if required

#### **9.11. AMOUNT OF ADVANCE**

- (i) ₹ 10,000 or the amount recommended by the physician, whichever is less for indoor treatment in hospital and out-patient treatment for disease like TB, Cancer, etc.
- (ii) In case of major illness like Bypass Surgery, Kidney Transplant, etc., the advance may be limited to 90% of the package deal wherever it exists or the amount demanded by the Hospital concerned in other cases and the balance payable on final adjustment
- (iii) TB where the duration of treatment is more than 3 months then 80% of the estimated cost or ₹ 36, 000, whichever is less, on the certificate of the hospital authority as to the duration and cost of treatment.
- (iv) The advance may be paid in one or more instalments for the same illness or injury, subject to the limit prescribed.
- (v) There is no limit of the number of advance payable to an official with reference to himself and to each number of his family and for each case or illness.

#### **9.12. CONTROL REGISTER**

Name of patient, particulars of disease, period of medical attendance, particulars of medicines purchased including the name of shop etc, should be entered in this

register. Periodical review should be done and the register is to be submitted to branch officer. Periodicity of the illness should be watched. There should be reasonable gap between first spell of illness and recurrence of the same illness. Controlling authorities may use their discretion to determine such periodicity which is normally three months.

### **9.13. TIME LIMIT**

Bill is to be prepared and submitted within three months. Heads of the Department may however condone the delay as per the instructions contained in Government of India MH OM No. S 14025 /22/78/MS dated 13.8.1981.

**9.14** Original bills are not to be returned to claimant for reconciling discrepancies. The claimant should only be asked to settle the discrepancies by giving them all the necessary particulars if necessary by forwarding the copies of the document. In case the government servant asks for the original documents they may be allowed by heads of the office in the presence of immediate superior for examination.

**9.15** Unofficial files containing government decision regarding refund of expenses incurred by government servants on account of medical attendance and treatment should not be shown to them. Where information has to be obtained from officer concerned, it should be done by an official communication and final decision should be communicated to him officially without assigning reasons thereof.

## CHAPTER - 10

### **CENTRAL GOVERNMENT EMPLOYEE'S GROUP INSURANCE SCHEME (CGEGIS) 1980**

#### **10.1. SCOPE**

The scheme which is compulsory to all the Central Government employees (including Departmental Canteen employees) provides at low cost and on contributory and self financing basis, the twin benefits of an insurance cover to help their families in the event of death while in service and lump-sum payment to augment their resources on retirement. (Para 2 of Chapter-1 of CGEGIS, 1980)

#### **10.2. INSURANCE AND SAVINGS FUNDS**

A portion of the subscription is credited to Insurance funds and the other portion to Savings funds which earn interest at the prescribed rate compounded quarterly. The ratio of apportionment between insurance fund and savings fund is 30% and 70% respectively with effect from 1.1.1988. (Para 8.2 of Chapter-2 of CGEGIS, 1980)

#### **10.3. MEMBERSHIP**

Employees are enrolled as members of the scheme only from 1st January every year. Employee should be in service as on 31<sup>st</sup> December of previous year to the year in which he is enrolled in the scheme. In other words, if an employee enters service on or after 2<sup>nd</sup> January in any year, he is enrolled as member only from 1<sup>st</sup> January of next year. (Para 4.3 and 6 of Chapter-2 of CGEGIS, 1980)

#### **10.4. RATE OF SUBSCRIPTION**

Rate of subscription, at old and new rates and the amount of insurance cover shall be as shown in the statement below against the respective groups of employees:

(Amount in ₹)

<b>Group to which Government servant belongs.</b>	<b>(I) Those who subscribe at old rates.</b>		<b>(II) For those who subscribe at the revised rates</b>		
	Rates of Subscription	Amount of Insurance Cover	Rate of subscription		
			Before enrolment as a Member	After enrolment as a Member	Amount of Insurance Cover
	Upto to December, 1989		From January, 1990		
A	80	80,000	40	120	1,20,000
B	40	40,000	20	60	60,000
C	20	20,000	10	30	30,000
D	10	10,000	5	15	15,000

- (i) Applicable to those who were members of the scheme on 31.1.89 and have opted to continue to subscribe at the old rates.

- (ii) Applicable to those who were members of the scheme on 31.1.89 and have opted to subscribe at revised rate with effect from 1.1.90 and to those joined service on or after 1.2.89.

**(Para 5.1 and 5.2 of Chapter-2 of CGEGIS, 1980)**

- (iii) The Central Government Employees' Group Insurance Scheme 1980 shall be applicable to Canteen/Tiffin room's staff w.e.f. 1<sup>st</sup> January, 1992. All the conditions of the Central Government Employees' Group Insurance Scheme, 1980 will remain the same as in the case of other Central Government employees.

**10.5. RECOVERY OF SUBSCRIPTION**

Subscription is to be recovered from the pay of that particular month. It is recoverable till the end of service including the month in which the employee retires, dies, resigns or is removed from service, etc., irrespective of their being on duty, leave or under suspension. If an employee dies during a month before recovery of the subscription for that month from him, the same will be recovered from the amounts/benefits payable to his family/nominee(s). (Para- 9.3, 9.4 and 11.10 of Chapter-2 of CGEGIS, 1980)

**10.6. INTEREST ON ARREARS OF SUBSCRIPTION**

If an employee was on Extra Ordinary Leave, the arrears of subscriptions will be recovered with interest admissible under the Scheme on the accretions to the Savings Fund, from his salary/wage in not more than three instalments commencing from the salary/wage for the months following the month in which he resumes duty after such leave.. In case of death while on E.O.L, the arrears of subscriptions due from him will be recovered with compound interest at 8% per annum from the benefits payable to his family under the Scheme. (Para- 9.7 of Chapter-2 of CGEGIS, 1980)

**10.7.1. BENEFITS**

The employee is entitled to have following benefits on retirement/resignation etc.:

- (i) Lump sum due to him out of Savings Fund for entire period of membership in the lowest group.
- (ii) Amount due to him for the additional units by which subscription was raised due to promotion for the period from which the rate was raised to the date of cessation of the membership. (i.e. retirement/resignation etc).
- (iii) In order to provide an insurance cover to each member of the Scheme, a portion of the subscription shall be credited to an insurance fund to be held in the Public Account of the Central Government. The amount of insurance cover will be ₹15,000 for each unit of subscription of ₹ 15 per month and ₹10,000 for each unit of subscription of ₹10 per month. It will be paid to the families of those employees, who unfortunately die due to any cause, including suicide, while in Central Government service.

**Note:** Amounts due will be notified by government from time to time having reference to the year and month of cessation of membership. This notification should be consulted whenever payment is made from Insurance Fund. Rates shown in the table are corresponding to the contribution rates per unit.

**10.7.2** Income Tax rebate is admissible for the amount of subscription as in the case of GPF etc.

**10.7.3** No withdrawals, advance or loan is permissible from the above accumulations. However, Head of the Department may permit government servant to assign the insurance cover and accumulations in the Savings Fund in favour of financial institution as security for obtaining loans for constructions / purchase of house / flat / ready built house etc.

#### **10.8.1. COMPTROLLER AND AUDITOR GENERAL'S DECISION IN CASE OF DEPUTATIONISTS**

In the case of a Group 'B' officer on deputation as Group 'A' from one Government department/office to another Government department/office, the group to which he belongs, the rate of subscription and the related benefits under the Central Government Employees' Group Insurance Scheme-1980, shall be determined with reference to the post to which he has been appointed on deputation, provided the appointment has been made on a regular basis and deputation is one of the methods of recruitment for the post. The rate of subscription under the Scheme will continue at the same level if such a deputationist reverts to a post in the lower group.

**10.8.2** If the appointment on deputation from one Government department to another is on *ad hoc* basis, the group to which he belongs, the rate of his subscription and the related benefits shall be determined with reference to the post held by him on a regular basis in his parent department.

#### **10.9. DEBARRING AN ELIGIBLE PERSON FROM RECEIVING INSURANCE AMOUNT**

If a person, who in the event of death of a government servant while in service, is eligible to receive the insurance amount, is charged with the offence of murdering the Government servant or for abetting in the commission of such an offence, his/her claim to receive the amount will be suspended till the conclusion of the criminal proceedings instituted against him/her. If the person is convicted, he/she will be debarred from the share of insurance amount, which will be paid in equal share to other eligible persons. If acquitted, his/her claim will be paid without any interest.



**CASH SECTION**

**11.1. GENERAL**

The cashier is in charge of the disbursement of cash as well as cheques and maintenance of relevant records relating to all transactions thereto. No Assistant Cashier is posted as payment to the staff is being made through Bank.

**11.2.1. PAYMENT TO STAFF MEMBERS**

All employees are being paid through e-payment gateway by the Pay and Accounts Officer (PAO) after drawing the bill by Drawing and Disbursing Officer (DDO). This system has been started from May 2014. The details of bank account viz. account number, ifs code, branch etc is being furnished to PAO along with the bill. In rare cases, where due to some unavoidable circumstance, the e-payment is not possible, the cheque payment is made to the employee/ party.

**11.2.2** From April 2015 onwards, compDDO package has been installed for preparation of bills of the employees. This software is used to generate the softcopy (Text File) of the bills which is readily incorporated in the Compact 2000 system of the PAO. Compact 2000 is the package used by the PAO for e-payment of the bills.

**11.3. ENCASHMENT OF CHEQUES AND SAFE CUSTODY OF CASH**

As all the payment to the staff members is made through e-payment gateway, cash transactions have become limited, e.g. payment to imprest and Abstract Contingent Bills etc. Although cash transactions are not large; however, it should be ensured that cashier is accompanied by one trusted Multi Tasking Staff (MTS) during encashment of cheques and disbursement of cash. It is therefore absolutely necessary to employ a MTS with some length of service and of proven trustworthiness to cash branch.

**11.4.1. CUSTODY OF CASH**

Cashier is provided with a safe with two safety locks, one key of which is held by him and the other is held by the Audit Officer in charge of Bills.

**11.4.2** Every evening the safe is locked invariably in the presence of the Audit Officer in charge after he has satisfied himself as to the correctness of the contents. The cash should be actually counted during first week and in the last working day of every month. Besides, cash should be physically verified on any two occasions during the intervening period.

**11.5.1. SURPRISE CHECK**

Surprise check of cash balance should be conducted by one of the supervisory officers. Such surprise check should be conducted by a supervisory officer other than the one who is in charge of cash branch where there is only one Group Officer who is in charge of cash branch. Surprise check of the cash balance on a monthly basis may be conducted by him.

11.5.2 The most important factor leading to defalcation of money is attributable to lack of supervising checks at each and every point right from withdrawal of money to the ultimate disbursements thereof to the rightful recipient of the claim. It is, therefore, impressed upon every Drawing Officer, Disbursing Officer and Controlling authority to strictly comply with the provisions regarding management and disbursement of cash in accordance with the provisions contained in relevant rules and in particular rule 13(iii), 72 to 77 and 92 of Central Government Account (Receipt and Payment Rules, 1983).

## **CASH BOOK**

**11.6.1** Cashier should maintain office cash book in Form GAR 4. All receipts and disbursements made entered in the cash book should be attested by the Audit Officer in charge. Cash book should be closed daily for submission to the Audit Officer. The officer in charge of cash while attesting the entries in cash book should see that the amounts withheld have not been paid without the orders of competent authority. The carried forward/ over balances in the cash book should also be attested otherwise such omissions if any, are prone to manipulations. Non Government moneys viz. recoveries towards Co-operative Societies, LIC premium etc. should be entered in separate set of books and all cash relating thereto should be kept in separate cash box other than the cash box of Government moneys.

**11.6.2** As per Note 2 below rule 13(viii), the cash book should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Head Office or the officer nominated by him under Note should count the number of pages and record a certificate of count on the first page of the Cash-book.

**11.6.3** An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of office should initial every such correction and invariably date his initials.

## **IMPREST ACCOUNT/ PERMANENT ADVANCE**

**11.7.1** Permanent advance of rupees one thousand five hundred only (₹1500) for meeting contingent expenditure of urgent nature is sanctioned for this office (Headquarters Office reference date 31.01.1986). This is further distributed by the Accountant General to Assistant Audit Officer/ General Office Management section.

**11.7.2** The subordinate officials have to maintain an imprest cash book and acknowledge the balance held by them as on 31<sup>st</sup> March every year to Audit Officer Bills for consolidation and onward transmission to Comptroller and Auditor General's office.

## **CASH SECURITY TO BE FURNISHED BY CASHIER**

**11.8** Cashier handling liquid cash in excess of ₹1,00,000 is required to furnish security amounting to ₹ 25,000/-.

**Verification of keys** (Note-4 below Rule 13(iv) of Receipt and Payment Rules)

**11.9.1** The cash chest/ almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons' custody where practicable; and in any case, should be kept apart

from that of the other lock so that the chest will not be accessible to unauthorised persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose. Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned.

**11.9.2** A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and returned under fresh sealed covers to the respective officer / bank with whom they are meant to be lodged, and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register with regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities.

**MISCELLANEOUS TOPICS**

**BONUS**

**12.1.1** Any one of the following two types of bonus is to be paid to Central Government employees:

- (i) Productivity Linked Bonus
- (ii) Adhoc Bonus

Our office gives adhoc bonus to its employees. Ad hoc bonus is admissible to Central Government employees not covered under “Productivity Linked Bonus” scheme.

**ADHOC BONUS**

**12.1.2 ELIGIBILITY**

Admissible to all non-Gazetted employees (including non-Gazetted ‘Group-B’ employees) without any pay limit. Employees should have been in service on the last day of financial year, i.e. on 31<sup>st</sup> March and should have rendered at least six months of continuous service during the relevant financial year. In the case of retirement/death during the year, pro-rata Adhoc Bonus is admissible, if a minimum service of six months is put in during the year. Fraction of a month, after minimum six months, is to be rounded to the nearest month. There is no provision for Adhoc Bonus in cases of resignation.

**12.1.3 QUANTUM OF BONUS**

Every year bonus granted as equivalent to emoluments for certain number of days for the relevant financial year.

**12.1.4 AVERAGE EMOLUMENTS**

Quantum of bonus for the number of days declared every year to be calculated on the average emoluments drawn for the relevant financial year, i.e. emoluments for April to March next.

**12.1.5 MAXIMUM limit**

Restricted to that admissible for the emoluments of ₹ 3500 per month (Calculation:  $3500 \times 30 / 30.4 = ₹ 3454$ )

**12.1.6 EOL/DIES-NON/SUSPENSION**

Periods to be excluded while calculating the completed months of service during the year. However if suspension period is regularized as duty, this will be taken into account.

**12.1.7 ROUNDING**

The amount of the bonus in all cases is to be rounded to the nearest rupee.

### **12.1.8. ACCOUNTING**

This payment is chargeable under the head “Salaries”.

### **INCOME TAX**

#### **12.2.1 TAX DEDUCTION AT SOURCE**

Every employer should deduct income tax at source in monthly instalments on the salaries disbursed by him on the basis of the following:

- (i) Estimated monthly average of the salary of the individual for twelve months.
- (ii) The rates prescribed in the Finance Act for a particular year.
- (iii) Final adjustment should be made from the last salary payable to an employee before March considering the payments made to him under the head “Salaries”.

#### **e-TDS SCHEME**

12.2.2 e-TDS scheme for filing a quarterly return by the Deductor to the Income-Tax Department was introduced in 2003. The due dates for filing Quarterly e-TDS returns are as below:

- (i) Returns in respect of TDS deducted from salary payments (Form 24Q)

#### **PERIOD**

#### **DUE DATE**

Q1- April to June	15 <sup>th</sup> July
Q2- July to September	15 <sup>th</sup> October
Q3- October to December	15 <sup>th</sup> January
Q4- January to March	31 <sup>st</sup> May

- (ii) Returns in respect of TDS from contract payments (Form 26Q)

#### **PERIOD**

#### **DUE DATE**

Q1- April to June	15 <sup>th</sup> July
Q2- July to September	15 <sup>th</sup> October
Q3- October to December	15 <sup>th</sup> January
Q4- January to March	31 <sup>st</sup> May

**12.2.3** A relaxation of 15 days is given to Government offices for filing the return in respect of quarter-1 (Q1), quarter-2 (Q2) and quarter-3 (Q3).

**12.2.4** The return filed for the quarter-4 (Q4) (after end of the Financial Year) also includes extra detail along with regular quarterly data, which shows the total yearly income under the head “Salaries” of all individuals.

**12.2.5** After filing/uploading the quarterly and yearly return, the Income Tax Department verifies the data and reflects the TDS data in Form 26AS of the individuals. After end of the year, Form 16 in respect of all individuals are generated from the website [https://: www tdscpc.gov.in](https://www.tdscpc.gov.in) of the Income tax Department and provided to the employees whose TDS was deducted.

## ATTACHMENT OF PAY AND ALLOWANCES

**12.3.1** When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and to keep a record of such deductions in form G.A.R-22. (Rule-74 of Central Government Account (Receipts and Payments) Rules, i.e. CGA (R and P), Rules)

**12.3.2** When such an order is received it should be posted immediately in the Attachment register to ensure that proper action to the satisfaction of the court/order is taken. Any lapse in carrying out the orders will tantamount to “contempt of court”. Hence proper action to comply with orders of the court should be taken.

**12.3.3** The extent to which the emoluments of a Government servant are exempt from attachment for debt is as follows:

- (i) Salary to the extent of the first One thousand rupees and two thirds of the remainder in
- (ii) period of twelve months, and where such attachment has been made in execution of execution of any decree other than a decree for maintenance.
- (iii) Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of further one and the same decree, shall, after the attachment has continued for a total period of twenty four months, be finally exempt from attachment in execution of that decree.
- (iv) One third of the salary in execution of any decree for maintenance.
- (v) The following allowances are exempt from attachment:-
  - a. All kinds of travelling allowances.
  - b. All kinds of conveyance allowances.
  - c. All allowances granted for meeting the cost of uniforms, rations.
  - d. Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.
  - e. All house-rent allowances.
  - f. Dearness Allowance or any other allowance granted to provide relief against the increased cost of living.
  - g. A foreign allowance, *trais de representation* in the case of Diplomatic Missions, assigned to officers serving in posts abroad.
  - h. Children's education allowance (whether described as such or as children educational assistance or any other manner).
  - i. All amounts paid by way of reimbursement of medical expenses.
  - j. Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only.
  - k. Subsistence grant or allowance to such Government servant while under suspension. (Rule-74 of CGA (R and P), Rules)

**12.3.4** The amount realized from pay and allowances under an attachment order issued by a court less the remittance charges should only be sent to the court. In other

words remittance charges should neither be recovered from the officials pay nor at Government's cost. This should be adjusted from the "amount of attachment" of court order. (Rule-78 of CGA (R and P) Rules)

**12.3.5** The office has no discretion to alter in any way the amount of pay ordered to be attached by a competent court and application for alteration, if any, should not be entertained.

## **NEW PENSION SCHEME**

(GI, MF, F No. 1(7)(2)/2003/TA/11 dated 07.01.2004 read with OM No. 1(7)(2)/2003/ TA/ 67-74 dated 04.02.2004)

**12.4.1** Government of India has introduced a New Defined Contribution Pension Scheme replacing the existing system of Defined Benefit Pension System. The New Pension Scheme (NPS) comes into operation with effect from 01.01.2004 and is applicable to all new entrants to Central Government service joining on or after 01.01.2004.

### **12.4.2 SALIENT FEATURES**

- (i) The New Pension Scheme is working on a defined contribution basis and has two tiers- Tier-I and II. Contribution to Tier-I is mandatory for all Government servants joining on or after 01-01-2004, whereas Tier-II is optional and is maintained at the discretion of Government servants.
- (ii) In Tier-I, Government servants have to make a contribution of 10% of their Basic Pay plus Grade Pay plus DA, which is to be deducted from the salary bill every month by the PAO concerned. The Government makes an equal matching contribution.
- (iii) Tier-I contribution (and the investment returns) is to be kept in a non-withdrawable Pension Tier-I Account. Tier-II contribution is to be kept in a separate account and the money deposited in this account is withdrawable at the option of the Government servant. Government will not make any contribution to Tier-II account.
- (iv) The existing provision of Defined Benefit Pension and GPF would not be available to new Government servants joining service on or after 01-01-2004.
- (v) In order to implement the scheme, there is a Central Record Keeping Agency and several Pension Fund Managers to offer their categories of schemes to Government servants, viz., options A, B and C based on the ratio of investment in fixed income instruments and equities. NPS is regulated by an independent Pension Fund Regulatory and Development Authority (PFRDA).
- (vi) A Government servant can exit at or after the age of 60 years from the Tier-I of the scheme. At exit, it would be mandatory for him to invest 40 percent of pension wealth to purchase an annuity (from an IRDA regulated Life Insurance Company), which will provide for pension for the lifetime of the employee and his dependent parents/spouse. In the case of Government servants who leave the scheme before attaining the age of 60, the mandatory annuitization would be 80% of the pension wealth.

### 12.4.3 GUIDELINES

- (i) Recoveries towards Tier-I contribution will start from the salary of the month following the month in which the Government servant has joined service. Therefore, no recovery will be effected for the month of joining.
- (ii) Immediately on joining Government service, the Government servant will be required to provide particulars such as his name, designation, scale of pay, date of birth, nominee(s) for the fund, relationship of the nominee, etc., in the prescribed form. The DDO concerned will be responsible for obtaining this information from all Government servants covered under the New Pension Scheme. Consolidated information for all those who have joined service during the month shall be submitted by the DDO concerned in the prescribed format to his Pay and Accounts Officer.
- (iii) On receipt of appropriate form from the DDO, PAO will allot a unique 16 digit Permanent Retirement Account Number (PRAN).
- (iv) The DDOs/CDDOs will prepare separate Pay Bill Register in respect of the Government servants joining service on or after 01-01-2004.
- (v) It may be noted that along with the salary bill for the Government servants who join service on or after 01-01-2004, the DDO/CDDO shall also prepare a separate bill for drawal of matching contributions to be paid by the Government and creditable to the Pension account.

### DEPOSIT-LINKED INSURANCE SCHEME

**12.5.1** When a GPF subscriber dies after having put in five years service, the person receiving the fund balance will be paid an additional amount.

**12.5.2** The additional amount will be equal to the average balance in the account during the period of 36 months preceding the month of death, subject to a maximum of ₹ 60,000. The maximum limit is to be applied after arriving at the average of 36 months and not at every stage. Provided that the balance at credit had not fallen below the under mentioned limits at any time during the 3 years preceding the month of death:

<b>If the subscriber was drawing the Grade Pay</b>	<b>Minimum monthly balance during the period</b>
₹ 4800 p.m. or more	₹ 25,000
₹4200 p.m. or more but less than ₹ 4800 p.m.	₹15,000
₹1400 p.m. or more but less than ₹4200 p.m.	₹10,000
Less than ₹1400 p.m.	₹6,000

**12.5.3** The balance of March every year and for the last month of the three-year period will be inclusive of interest.

**12.5.4** Payments will be made by Accounts Officer in whole rupees, fraction being rounded to the nearest rupee.

**12.5.5** Admissible on death after the working hours of the last working day but before 12 midnight as this will be treated as “death while in service.”

**12.5.6** In the case of mission employees, payment can be made to the nominee/ legal heirs after expiry of a period of seven years following the month of disappearance of the subscriber on production of a proper proof of death or a Decree of the court that



the employee shall be presumed to be dead as laid down Section 108 of the Indian Evidence Act.

**12.5.7** In the case of persons appointed on tenure basis/ re-employed pensioners, service rendered from the date of appointment /re-appointment, as the case may be, only will count.

**12.5.8** This scheme does not apply to persons appointed on contract basis.

## APPENDIX – 2.1

The scale of pay of various categories of staff of this office is as follows:

### GROUP ‘A’

SR NO	POST/ GRADE	DESIGNATION	REVISED SCALE W.E.F. 01.01.2006		OLD SCALE FROM 01.01.1996
			PAY SCALE	GP	
1	HAG+ Scale	Principal Accountant General	75500 (annual increment@ 3%) -80000	Nil	22400-600- 26000
2	PB-4	Accountant General	37400-67000	10000	18,400-500- 22,400
3	PB-4	Senior Deputy Accountant General (Non-functional Selection Grade of the Junior Administrative Grade)	37400-67000	8700	14,300-400- 18,300
4	PB-4	Senior Deputy Accountant General	15600-39100	7600	12,000-375- 16,500
5	PB-3	Deputy Accountant General/ Welfare Officer	15600-39100	6600	10,000-325- 15,200
6	PB-3	Assistant Accountant General	15600-39100	5400	8,000-275- 13,500

### GROUP ‘B’ AND ‘C’

SR. NO.	POST/ GRADE	DESIGNATION	REVISED SCALE W.E.F.01.01.2006		OLD SCALE FROM 01.01.1996
			PAY SCALE	GP	
1	PB-3	Senior Audit Officer	15600-39100	5400	8000-275- 13500
2	PB-2	Audit Officer	9300-34800	5400	7500-250- 12000
3	PB-2	Assistant Audit Officer	9300-34800	4800	7450-225- 11500
4	PB-2	Senior Private Secretary, Group ‘B’	9300-34800	4800	6500-200- 10500
5	PB-2	Private Secretary Group ‘B’	9300-34800	4600	6500-200- 10500
6	PB-2	Supervisor	9300-34800	4800	6500-200- 10500
7	PB-2	Senior Auditor	9300-34800	4200	5500-175- 9000

8	PB-2	Stenographer Grade-I	9300-34800	4200	5500-175-9000
9	PB-2	Stenographer Grade-II	9300-34800	4200	5000-150-8000
10	PB-1	Stenographer Grade-III	5200-20200	2400	4000-100-6000
11	PB-1	Auditor	5200-20200	2800	4500-125-7000
12	PB-1	Clerk/Typist	5200-20200	1900	3050-75-4590
13	PB-1	Staff Car Driver-Grade-I	5200-20200	1900	3050-75-4590
14	PB-1	Staff Car Driver-Grade-II	5200-20200	2400	4000-100-6000
15	PB-1	Senior Grade Record Keeper	5200-20200	1900	3050-75-4590
16	PB-1	Multi tasking Staff/Record Keeper	5200-20200	1800	2750-70-4400

#### **CANTEEN STAFF**

SR. NO.	POST/GRAD E	DESIGNATION	REVISED SCALE W.E.F. 01.01.2006		OLD SCALE FROM 01.01.1996
			PAY SCALE	GP	
1	PB-1	Assistant Manager	5200-20200	2400	3200-85-4900
2	PB-1	Cook	5200-20200	2000	3050-75-4590
3	PB-1	Assistant Cook	5200-20200	1900	3050-75-3950
4	S-3	Canteen Assistant	4440-7440	1650	2650-65-4000
5	S-1	Wash Boy	4440-7440	1300	2550-55-3200

## APPENDIX -2.2

Entry Grade Pay in the revised pay structure for direct recruits appointed on or after 01.01.2006.

### PB-1(₹5200-20200)

<b>GRADE PAY</b>	<b>PAY IN THE PAY BAND</b>	<b>TOTAL</b>
1,800	5,200	7,000
1,900	5,830	7,730
2,000	6,460	8,460
2,400	7,510	9,910
2,800	8,560	11,360

### PB-2(₹9300-34800)

<b>GRADE PAY</b>	<b>PAY IN THE PAY BAND</b>	<b>TOTAL</b>
4,200	9,300	13,500
4,600	12,540	17,140
4,800	13,350	18,150

### PB-3(₹15,600-39100)

<b>GRADE PAY</b>	<b>PAY IN THE PAY BAND</b>	<b>TOTAL</b>
5,400	15,600	21,000
6,600	18,750	25,350
7,600	21,900	29,500

### PB-4(₹37,400-67,000)

<b>GRADE PAY</b>	<b>PAY IN THE PAY BAND</b>	<b>TOTAL</b>
8,700	37,400	46,100
8,900	40,200	49,100
10,000	43,000	53,000