

**1. Dual Charge.**

I. No.  
FEG.18/90/24,  
dated 03/08/91

**Sub :- Holding charge of more than one post - admissibility of additional pay/allowance.**

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Assam is pleased to direct that the following amendment shall be made to the Assam Fundamental Rules and Subsidiary Rules.

1. In Chapter VI the heading "Combination of Appointments" shall be substituted by the words "Holding of charge of one or more independent posts".

2. The existing F.R. 49 shall be substituted by the following namely -

F.R. 49 - The State Government may direct a Government servant to hold charge of one or more independent posts at one time in addition to the post he holds substantively or in officiating capacity. In such cases his pay shall be regulated as follows :-

- (a) Where a Government servant is formally directed to hold full charge of the duties of a higher post or posts which is or are in the same office as his own and in the same cadre/line of promotion in addition to his ordinary duties, he shall be allowed the pay of the higher post or the highest post if he holds full charge of more than one post, in addition to ten percent of the presumptive pay of the additional post or posts, if the additional charge is held for a period exceeding 39 days but not exceeding three months.

Provided that the concurrence of the Finance Department shall be obtained for making such arrangement and for payment of the additional pay ;

- (b) Where a Government servant is formally directed to hold charge of a higher post or posts which is or are not in the same office or which though, in the same office, is or are not in the same cadre/line of promotion, he shall be allowed the pay of the higher post or the highest post if he holds charge of more than one post, in addition to ten percent of the presumptive pay of

the additional post or posts, if the additional charge is held for a period exceeding thirty nine days but not exceeding three months.

Provided that the concurrence of the Finance Department shall be obtained for making such arrangement and for payment of such additional pay ;

- (c) No additional pay shall be admissible to a Government servant who is directed to hold current charge of the routine duties of a higher post irrespective of the duration of the additional charge ;
- (d) Where a Government servant is formally directed to hold dual charge of two posts in the same cadre in the same office carrying identical scale of pay, no additional pay shall be admissible irrespective of the period of dual charge;

Provided that if the Government servant is directed to hold charge of an additional post which carries a special pay, he shall be allowed such special pay;

- (e) Where a Government servant is allowed to perform duties of a lower post or posts no additional pay shall be allowed for performing the duties of the lower post or posts ;
- (f) If compensatory or sumptuary allowances are attached to one or more of the posts, the Government servant shall draw such compensatory or sumptuary allowances as the State Government may fix ;

Provided that such allowances shall not exceed the total of the compensatory and sumptuary allowances attached to all the posts.

3. The amendment will take effect from the date of issue.

2. No.  
FEG.63/39/11,  
dated 25/01/63

**Sub :- Working principle of a dditional and special pay for dual charge.**

It has been decided to follow the following working principles in supersession of the principles laid down in No. FG. 86/49/170 dated 02/08/1955 regarding grant of additional pay and special pay for holding dual charge :-

- (1) F.R. 40 is applicable in cases where full charge, whether substantive or officiating, of independent posts is held by a Government servant. The additional remuneration in this case will be classified as additional pay.

**Note :**

The posts in the same office or in the same Department shall be treated as independent posts.

*For example*

- (a) An Under Secretary discharging the duties of another Under Secretary in the same Department in addition to his own, will not be treated as holding an independent additional post.

- (b) A subordinate Government servant doing the duties of another subordinate post in the same office will not be treated as holding an independent post.
- (c) An S.D.O.(P.W.D.) holding charge of the post of another S.D.O.(P.W.D.) may be treated as holding an independent post.
- (2) Where the additional charge is only for holding the current duties whether the posts are independent or not, F.R. 49<sup>11</sup> will not be applicable and the additional remuneration, if any, will be classified as special pay.
- (3) Special pay/additional pay as the case may be shall be granted at the rate prescribed in the Annexure on merit of each case, when there are distinct charges of both the posts. The work of an Assistant in an office or branch of an office is not a charge distinct from that of another in the same office or branch.
- (4) The limits of additional pay/special pay prescribed in the Annexure, should be applicable to the additional charge of one post or a combination of posts.
- (5) No additional remuneration should be considered for holding additional charge of a newly created post, until the work of the new post has been assessed. If after assessment, the workload justifies, additional remuneration may be given with retrospective effect.
- (6) Additional/special pay under F.R. 49 or F.R. 5 (25)(b) will be admissible to a Government servant for a maximum period of 6 months. This restriction need not be imposed for holding dual charge in the same office or in the same Department.
- (7) It is also considered necessary to lay down circumstances under which arrangements for dual charge should be made by appointing an officer to hold current duties and the officiating charge of duties. No officiating appointment should be made in any vacancy upto 20 days. Arrangement by appointing an officer to hold charge of current duties should be made in the case of vacancies extending from 20 days to 2 months, as far as possible. Only where a suitable officer is not available at the spot for being put in charge of the current duties of the vacant post that officiating appointments should be made in such cases. Even in that case it should be seen that the officiating appointment involves the least dislocation and transfers.

Government of India's decision

Government of India have given a decision that when a Government servant holds charge of current duties he can exercise all statutory and financial powers of the holders of the post. Only if the post is a gazetted one, a gazette notification publishing his appointment to that post will be required.

- (8) Additional pay/special pay under F.R. 49/F.R. 9 (25) (b) shall not be admissible to a Government servant drawing pay of more than Rs.2,250/- vide No. FEG.69/59/55 dated 20/04/1964 per month. This is also subject to the condition laid down in Appointment Department's letter No. AAM. 24/58/32 dated 14/07/1961.

<sup>11</sup> Note :- See the preceeding O.M. No. FEG. 18/90/24 dated 05/09/91 by which F.R. 49 has been substituted. Accordingly the provisions of the amended F.R. under new apply.

(9) Special pay shall not exceed 20% of pay of a Government servant. This ceiling shall exclude the special pay attached to the post, but it shall include recurring fee and honorarium in such a way that the total of special pay excluding the special pay attached to a post plus recurring fee plus recurring honorarium or any item alone shall not exceed 20% of pay of a Government servant. Any relaxation of this limit may be made only for exceptional reasons.

(10) No additional pay or special pay will be admissible for holding a dual charge for a period of less than 20 days.

3. No.  
FEG.143/62/39,  
dated 14/10/63

**Sub :- Abolition of Special pay and additional remuneration to Minor Heads of Departments raised to Major Heads of Departments.**

1. With effect from the date of raising the status of certain Minor Heads of Departments into Major Heads of Departments all the existing special pays or remuneration of recurring nature including fees or honorarium, if any, of such officer stand abolished and they will not be entitled to similar additional remuneration in future.

2. In case of dual function, however, i.e., in the case of one Head of Department holding charge of duties of another Head of Department with equally heavy load of work, additional remuneration admissible under F.R. 49 will be allowed.

4. O.M. No.  
ABP.383/81/8,  
dated 22/01/83

**Sub :- Form for submitting information in case of proposals for additional remuneration for holding additional charge.**

It has been observed that proposals for grant of additional pay under F.R. 49 are often sent to this Department without furnishing adequate information. This results in avoidable correspondence and consequent delay in disposal of the proposals. To ensure expeditious disposal of such cases henceforward full particulars as per proforma given below may be furnished in duplicate (a copy of which will be retained in this Department) along with the proposals.

2. Dual charge arrangement should not continue for unduly long periods. Administrative Departments should take appropriate action to fill up the posts on a regular basis without delay.

*Particulars of proposals for granting additional/special pay.*

1. Name and designation of the officer to whom it is proposed to give additional/special pay etc.
2. Whether dual charge notification if any has been issued with the concurrence of Finance Department. If so, details thereof.
3. For what period the proposed arrangement granting special/additional pay will last.
4. Whether the additional/special pay is admissible under F.R. 9/25 or F.R. 49 and for what purpose it is to be granted. State clearly whether there is a duly sanctioned second post.
5. Pay scales of the posts involved and the present pay, with scale, of the officers concerned.

6. Whether the officer concerned is in receipt of any additional/special pay etc. and in case of special pay whether the same is attached to the post.
7. Any other additional facts which may be relevant.
8. Whether both the posts are in the same sanction/cadre line/office of promotion.

5. O.M. No.  
ABP.383/81/9,  
dated 14/03/84

**Sub :- Clarifications on dual charge.**

The undersigned is directed to invite attention to the instruction contained in this Department's office Memorandum No. ABP.383/81/8 dated 22/01/1983 regarding processing of proposals for grant of additional remuneration for holding dual charge under F.R. 49.

In this context it has come to the notice that some times, the Administrative Departments issue the dual charge notification involving holding of current duties or holding of full charge without mentioning whether the arrangement is in addition to one's own duties or not and then modify the dual charge notification subsequently showing it to be one of holding full charge in addition to one's own duties with a view to giving financial benefit, which is highly irregular.

In view of the above it has been decided that henceforth this practice should be discontinued and no ex-post-facto notification should be issued, except in exceptional circumstances and with the prior concurrence of Personnel (B) Department and Finance.

6. O.M. No.  
ABP.383/81/10,  
dated 18/09/84

**Sub :- Consultation with Personnel Department essential for giving additional remuneration to any gazetted officer.**

Under Rule 39(3) (iii) of the Assam Rules of Executive Business it has been provided that concurrence of Appointment Department (now Personnel Department) is required to be obtained by other Departments in the matter of payment of additional remuneration to any gazetted officer. In this context, it is stressed that when an arrangement for dual charge results in payment of additional remuneration to any gazetted officer, the views of Personnel Department should invariably be taken by all concerned before such an arrangement is finalised and notification issued in this regard. Otherwise, Personnel (B) Department is faced with a fait accompli and consultation required under the Rules of Executive Business loses all its meaning.

This is in continuation of this Department O.M. No. ABP. 383/81/9 dated 14/03/1984.

**2. Decretal Amount.**

1. No. FC (I).  
J-431/61/UO, dated  
08/08/61

**Sub :- Need to pay decretal amount in within time prescribed by court.**

The Administrative Departments should take prompt and immediate action to pay

off all decretal amounts against the Government within the time prescribed by the courts. The responsibility for avoidable loss on account of interest accrued due to non-payment of the decretal amount within the time allowed by the court, would otherwise have to be fixed.

2. GOI/F.No.  
2(55)-B/57, dated  
02/06/57

**Sub :- Provision for meeting expenditure on decretal amounts by making a 'charged' provision in the budget.**

In the case of Ministries, Departments, etc. where awards, decrees, etc. likely to be made against Government in the coming year are a normal feature, provisions may be included as a 'Charged' item of expenditure for the likely payments to be made during the year on the basis of past trends of actuals and such other relevant data that the Ministries, etc. might have. If this provision proves inadequate it will be necessary to supplement it by a supplementary appropriation or in the case of an immediate payment, to ask for an advance from the Contingency Fund. In cases of Ministries, etc. where there are only stray cases which cannot be anticipated before hand, a supplementary appropriation and if necessary, an advance from the Contingency Fund may be the only option. It is necessary to ensure that the amounts included in the budget for this purpose be reduced to a minimum, hence, provision should be made only after concurrence of the Financial Adviser.

3. No.  
BB(I).62/64/14,  
dated 01/08/64

**Sub :- Charged expenditure provision for meeting decretal amounts.**

Anticipated charged expenditure during the coming financial year in respect of awards, decrees, etc. of the Court may be included in budget estimates in future. While preparing the estimates of charged expenditure, the instructions above from Government of India should be strictly followed.

### 3. District Councils.

1. No.BB.45/89/8,  
dated 26/04/89.

**Sub :- Release of fund for payment of salary and wages to the District Councils.**

I am directed to say that despite clear instructions issued under this Department letter number quoted above authorising expenditure for the first three months of the current financial year, it has been brought to the notice that even the fund required for payment of salary and wages for the month of March '89 has not yet been released to the District Councils.

Immediate step may please be taken to release funds both under Plan and Non-plan in respect of salary/wage and other items of expenditure also which are exempted from the operation of Letter of Credit subject to observance of necessary formalities, if any, to the District Councils on monthly basis after ascertaining their monthly requirement.

2. No.BB.45/89/12,  
dated 02/06/89

**Sub :- Release of Plan/Non-plan funds to District Councils.**

I am directed to say that it has been decided to release plan funds under Sixth

Schedule areas on six monthly basis as usual for smooth implementation of entrusted schemes. You are, therefore, requested to release plan funds on six monthly basis, for which no letter of credit is required, well ahead of time, so that functions of the entrusted schemes are not jeopardised.

Regarding non-plan fund, Departments will have to release funds on a monthly basis on receipt of letter of credit from Finance.

3. No.BB.  
45/89/pt/3, dated  
24/09/91

**Sub :- Monthly Letter of Credit of Finance Department includes provision for Hill Areas.**

I am directed to say that proposals are often received from various Departments for allocation of funds to the Departments for placing the same at the disposal of the District Councils. In this context it is clarified that the monthly letter of credit issued by the Finance Department is against the overall provision under the Head of Account inclusive of Hill Districts.

You are, therefore, requested to place necessary funds at the disposal of District Councils out of the letter of credit issued by Finance Department having regard to the budget provision for Hill areas.

4. FEB.72/78/52,  
dated 20/07/78

**Sub :- Proceedings for release of fund for the schemes entrusted to District Council.**

In partial modification of this Department letter No.FEB.72/78/43 dated 13/04/76, I am directed to say that Finance agreed to the release of funds for the schemes entrusted to the District Councils on six months basis and the second instalment may be released only after the expenditure statements for the first three months of the year are received.

5. No.FC (III)  
.32/83/13, dated  
12/12/83

**Sub :- Release of fund under Transfer of Functions to the District Council in relation to Hill Plan/Non-Plan schemes.**

I am directed to say that it has come to the notice of the Government that most of the Development Departments are not releasing funds timely under transferred subjects to the District Council resulting in great discontent in the hills and also pampering proper implementation of transferred schemes.

In this connection it may be stated here that necessary power has already been delegated to all the Administrative Departments to release the fund under transferred schemes without the prior approval of Finance. In this connection their attention is drawn to Finance Departments circular No. FE.353/71(U/O)/6 dated 03/03/71 FMB.72/78/52 dated 20/07/78 and No. FEB.72/78/76 dated 18/07/79.

I am therefore to request you to take early steps in this connection for early and regular release of funds under transferred schemes to the respective District Council under intimation to this Department.

**4. Deputation.**

1. No.  
FEG.102/61/210,  
dated 07/01/70

**Sub :- Deputation of State Government employees to other Government departments, Companies, Corporation etc. -option for drawing pay.**

According to para 1(IV) of the O.M. No. FEG. 102/61/32 dated 10th May 1965 an employee placed on deputation has the option to draw either the pay in the scale of pay of the new post as may be fixed under the normal rules or his basic pay in the parent department plus deputation (duty) allowance subject to the restrictions imposed in the aforesaid O.M. No. FEG. 102/61/155 dated 8th March 1966 and O.M. No. FEG.102/61/171 dated 8th April 1967.

The option once exercised shall be final except that on each occasion when such an employee receives proforma promotion in his parent Department under the next below rule or is reverted to a lower grade in the parent Department or is appointed to another grade in the new Department, a fresh option is allowed to him.

2. When the scale of the deputation post or that of the post held by a deputationist in his parent cadre is revised with retrospective effect or from a prospective date Government servants on deputation may be allowed to exercise a fresh option. The benefit of the revised pay scale will, however, be subject to the restrictions imposed in O.M. No. FEG. 102/61/155 dated 8th March 1966.

3. These orders will have effect from the date of their issue and past cases already decided otherwise will not be re-opened.

2. O.M. No.  
FEG.13/92/PL/13,  
dated 03/05/94

**Sub :- Transfer of State Government employees to other Government Companies, Corporation etc. - Deputation (Duty) allowance.**

In partial modification of the O.M. No. FEG.102/61/32 dated 10/05/65 and O.M. No. FEG.102/61/304 dated 20/07/77, the Governor of Assam is pleased to make revisions of some terms and conditions of deputation as mentioned below :-

**(1) Period of deputation.**

The initial period of deputation will be three years which may further be extended by 2 (two) years, one year at a time subject to both the borrowing and lending authorities desiring it. Under no circumstances the maximum period of deputation shall be allowed to exceed five years henceforth.

No deputation shall be allowed in the case of the post carrying lower pay scale than that of the concerned Government employee in his parent department.

**(2) Deputation allowance.**

The Deputation allowance will be at twenty percent of basic pay subject to a maximum of Rs. 600 p.m. for deputation post carrying pay scale higher than parent department's pay scale and 10 % of basic pay, subject to a maximum of Rs. 300 p.m. for deputation post carrying pay scale equal to the parent department's pay scale subject to the condition that in any case of deputation of any category, the basic pay plus deputation allowance shall not exceed Rs. 6600/- p.m..



The modified condition will be applicable with immediate effect.

3. O.M. No.  
FEC.102/61/32,  
dated 10/05/65

**Sub :- Transfer of State Government employees to other Governments Companies, Corporation etc., Deputation (Duty) allowance.**

The undersigned is directed to say that the Governor of Assam has been pleased to decide that the following orders shall govern the grant of deputation (duty) allowance to State Government employees transferred on deputation to the Government of India and other Governments or bodies (incorporated or not) wholly or substantially owned or controlled by the Government, provided that the transfer is outside the regular line and is in the public interest :-

(I) The term 'deputation' will cover only appointments made in public interest by transfer on a temporary basis following formal negotiation between the two appointing authorities. Appointments of serving Government servants made on their own application either by promotion or by direct recruitment in competition with open market candidates, whether on a permanent or temporary basis, will not be regarded as 'deputation'. Similarly permanent appointments made by transfer will not also be treated as 'deputation'. The question whether the transfer is outside the regular line will be one to be decided by the authority which controls the service or post from which the State Government employee is transferred in consultation with the Finance (E) Department.

For the purpose of fixing the deputation (duty) allowance, the transfer of Government employees on foreign service to bodies (incorporated or not) wholly or substantially owned or controlled by Government shall also be treated as 'deputation'.

The deputation (duty) allowance shall be at a uniform rate of 20% of the employee's basic pay and be subjected to a maximum of Rs. 300/- p.m. provided that the 'basic pay' plus the deputation (duty) allowance shall at no time exceed 2100/- p.m.

'Basic pay' for the above purpose shall mean the pay drawn in the scale of pay of the substantive appointment held or the pay in the scale of pay of the officiating appointment in an employees' parent cadre, provided that the officiating appointment so held was not a tenure post and it is certified by the appointing authority that but for the deputation, the employee would have continued to hold the officiating appointment indefinitely.

'Special pay' drawn in a particular appointment shall be deemed as part of 'basic pay' only in the following circumstances :-

- (a) The appointment to which the special pay is attached, is not a tenure appointment; and
- (b) (i) the special pay has been shown in the schedule to the Assam Service (Revision of Pay) Rules, 1964 or
- (ii) the special pay has been specifically sanctioned for the post, in addition to the scale of pay, in lieu of a separate scale of pay for the post.

- (iii) personal pay, if any drawn by an employee in his parent Department may be allowed in addition. This will not be absorbed in the deputation (duty) allowance, but will be absorbed in other increases in pay e.g., increments or increase of pay by promotion or for any other reason.
- (iv) an employee placed on deputation may elect to draw either the pay in the scale of pay of the new post as may be fixed under the normal rules or his basic pay in the parent department plus personal pay, if any, under para (iii) above plus deputation (duty) allowance. For determining the pay under the normal rules for this purpose, in the case of deputation to autonomous bodies it may be assumed that the Government rules apply. The option once exercised shall be final except that on each occasion when such an employee receives proforma promotion in his parent department under the next below rule or is reverted to a lower grade in the parent department or is appointed to another grade in the new department, a fresh option shall be allowed to him.
- (v) the deputation (duty) allowance admissible under the previous clauses shall further be so restricted that the basic pay of the employee in his parent department from time to time plus the deputation (duty) allowance does not exceed the maximum of the scale of pay of the post held on deputation or, where the post on deputation has a fixed pay, that fixed pay. Where subsequent to deputation this is not possible by virtue of the basic pay of an employee itself exceeding the maximum of the scale of pay of the post or the fixed pay of the post, the deputation of the employee shall be restricted to a period of six months from the date on which his pay thus exceeds such maximum and the employee should be reverted to his parent department. It is obvious that under this clause no deputation (duty) allowance will be admissible to an employee from the date from which his basic pay either equals or exceeds the maximum of the scale of the post which he holds on deputation.

No employee whose basic pay at the time of his proposed deputation exceeds the maximum of the scale of pay of the new post or the fixed pay of the new post, shall be deputed to such a post.

- (vi) the employee on deputation may be given the benefit of the 'next below rule' and subject (a) to the application of the conditions mentioned in sub-paragraph (v) above in regard to the regulation of the deputation (duty) allowances, and (b) the reversion of the employee to the parent department where his basic pay as fixed under the 'next below rule' exceeds the maximum of the scale of pay of the new post.
- (vii) any project allowance admissible in a project area may be drawn in addition to the deputation (duty) allowance.

The rates of construction allowance which would be admissible are given below :-

Pay upto Rs. 275/-	25% of pay subject to a minimum of Rs. 20 p.m. In the case of staff of lowest categories such as Grade IV and the equivalent, minimum of Rs. 15/- p.m.	Provided the employees are required to stay within 5(five) miles of the actual site of the project.
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2. Between Rs. 275/- and Rs. 600/-	20% of pay subject to a minimum of Rs. 75/- and maximum of Rs. 100/-
3. Between Rs. 600/- and Rs. 1300/-	Rs. 125/- p.m.
4. Between Rs. 1300/- to Rs. 1649/-	Rs. 150/- p.m.
5. Rs. 1650/- and above	Equal to the amount by which pay fall short of Rs. 1799/-

The drawal of construction allowance would be subject to the restriction that officer on deputation shall either be entitled to the Deputation Allowance plus Construction Allowance where admissible, or, in the alternative, special pay plus Construction Allowance, where admissible, but not all the three.

(viii) where a special rate of deputation (duty) allowance is admissible under separate orders in any area on account of conditions of living there being particularly arduous or unattractive, such a special rate being more favourable than that under (ii) above, employees deputed to the area will be given the benefit of the special rate.

2. With a view to ensuring that no employee receives an abnormal increase of the pay because of his deputation, the authorities ordering the deputation will ensure that where an employee is transferred on deputation the minimum pay of the scale of pay of the post to which such deputation is made is not substantially in excess of his basic pay. Where such minimum substantially exceeds the emoluments admissible under the alternative of drawing the basic pay of his substantive appointment plus deputation (duty) allowance at the rate of 20% of basic pay, the appointing authorities are requested to bring the same specifically to the notice of Finance (E) Department who would restrict the pay of the deputationist to a suitable figure below the minimum pay of the post. The deputing authority should watch that an officer on deputation does not get an abnormal increase in pay on account of the deputation. In the case of original deputation, the exercise of such watch is not difficult. The lending authority in consultation with Finance (E) can indicate the pay to be given. But difficulty will arise when a person already on deputation is promoted to another post by the borrowing authority.

In such cases prior to the promotion of a deputationist, the borrowing authority should obtain the concurrence of lending authority where the minimum of the scale of pay of the post to which the Government servant is promoted in foreign service is substantially in excess of his basic pay plus 20% thereof, the lending authority in consultation with Finance Department should decide how his pay in the higher post should be regulated.

3. Where special orders already exist in respect of appointments of a specific category of employees to a specified class of posts, those orders will continue to apply instead of the orders contained in this Memorandum.

4. (a) These orders will apply to cases of deputation commencing hereafter.

(b) Employees already on deputation on the date of issue of these orders will be treated as follows :-

(i) They will all have the option to come over to the terms contained in this Memorandum with effect from the date of issue of these orders, provided that the option must be exercised within three months of the date of issue of this O.M. and once exercised shall be final.

(ii) In respect of those who do not opt for the terms contained in this O.M. these terms will never the less apply in the following circumstances :-

(A) on the expiry of their present term of deputation, if the existing term is a specified one and is extended hereafter; provided that where the existing term of deputation is for less than three years the revised orders will apply on completion of the period (of three years from the date) of original deputation.

(B) on the expiry of a period of three years from the date of original deputation, where the deputation was for an unspecified period.

(C) on the expiry of a period of three years from the date of original deputation, where the deputation was for an unspecified period.

The system of filling up of posts on deputation basis being an expensive, one should be resorted to only in exceptional cases and with discretion. The period of deputation should not ordinarily exceed one year at a time and should not normally be extended beyond three years.

5. These orders will not apply to members of the All Indian Services and to appointments to posts where terms are regulated under specific statutory rules or orders

6. These orders will not also apply to cases of deputation to posts outside India.

4. O.M. No. FEG.  
102/61/155, dated  
08/03/66.

**Sub :- Application of F.R. 35 for restricting pay on deputation in certain cases.**

According to para 2 of this Department's O.M.No. FEG. 102/61/32 dated 10/05/65 where the minimum of the scale of pay of the deputation post is substantially in excess of the deputationist's basis pay plus deputation (duly) allowance at 20% the appointing authorities are expected to apply the provisions of Fundamental Rule 35 and restrict the pay of the deputationist to a suitable figure below the minimum pay of the post.

2. There has been some lack of uniformity in the application of F.R.35 in such cases, resulting in anomalies. In order that a uniform practice is followed, it has been decided that the pay allowed under F.R.35 should not exceed the basic pay of the deputationist by more than the amounts shown below :-

Basic pay	Deputation allowance
(a) for employees in receipt of basic pay above Rs. 750/-	25% of basic pay or Rs. 225/- whichever is more.
(b) for employees in receipt of basic pay above Rs. 300/- upto Rs. 750/-	30% of basic pay or Rs. 100/- whichever is more.
(c) for employees in receipt of basic pay of and below of Rs. 300/-	33 1/2% of basic pay.

3. These orders will apply to cases of deputation commencing hereafter. In the case of employees already on deputation on the date of issue of this Office Memorandum, these orders will apply from the date of commencement of further extension, if any, of the period of deputation.

This will take immediate effect.

S. No. FM.13/68/2,  
dated 06/02/68

**Sub :- Daily Allowance/Lodging Allowance for persons on deputation for more than one month.**

Government servants on deputation for periods exceeding one month will be entitled to the Daily Allowance in addition to Lodging Allowance prescribed under the O.M. No. FEG.29/60/1 dated 15/09/1965 for journeys and halts at a place beyond 8 kms. temporary headquarters as follows :-

- (1) For journeys beyond a radius of 8 kms. from temporary headquarters, travelling allowance as on tour will be admissible.
- (2) For halts at such a place beyond 8 kms. of the temporary headquarters, the Daily Allowance will be admissible but 1/30th of the monthly Lodging Allowance admissible in temporary headquarters will be deducted for each day of halt for which Daily Allowance is drawn
- (3) The Daily Allowance under the preceding sub-para will be admissible at the usual rates prescribed for the respective grades of Government servants under the rules and provisions of S.R. 212 will come into operation in the case of halts at a place other than the temporary headquarters beyond a continuous period of 10 days.
- (4) No Travelling Allowance/Daily Allowance will be admissible for journeys within 8 kms. of the temporary headquarters during the period of deputation.

These orders will come into force from 1st February 1968.

**5. Departmental proceedings.**

I. No.  
FEG.19/65/P.1,  
dated 19/09/67

**sub :- Treatment of period under suspension under F.R. 54 - power of the Competent Authority.**

The decision No. 3(b) (i) below F.R. 54 does not give the Government servant concerned any right of option. The manner in which the suspension period is to be regularised is left entirely at the discretion of the competent authority. If such authority does not propose to regularise such period as on duty or as 'dies-non', he may direct the absence to be converted into leave due and admissible provided the Government servant concerned desires to have his period of absence so regularised. Leave cannot be thrust upon a Government servant nor the nature of the leave can be determined otherwise than according to his choice. Only to conform to this requirement, the expression 'if the Government servant so desires' has been used in decision 3(b) (i) and not to allow him any option either to ask for conversion of the period into one of leave at his own choice or to refuse to accept the Government decision. Even if the Government servant voluntarily opts for concession under (b) (i) the competent authority is not bound to take action under (b) (i).

*E*

**1. Entertainment.**

I. No.  
FC(I).22/52/37  
dated 13/06/60

**Sub :- Serving light refreshments in the Secretariat - conditions and procedure thereof.**

1. The following instructions are issued for guidance :- Tea or coffee and light refreshments may be served at-

- (i) Committees and conferences convened by the Government and attended by officials and non-officials and consisting of at least 10 persons of whom not less than 4 are non-officials.
- (ii) Conferences or discussions attended by officials of the Central Government or other State Governments and consisting of not less than 2 persons of other Governments.
- (iii) Meetings of the Council of Ministers.

2. Ordinarily refreshments proposed above should be served when a meeting or a conference continues for about 2 hours and may also be served twice if the meeting sits both in the morning and afternoon.
3. The expenditure on this account is restricted to 50 p. per head each time. Any departure from this rate should have the prior approval of Finance Department.
4. The decision to provide refreshments as indicated above should be taken with the approval of the Secretary of the Department convening the meeting/conference. The Under Secretary to the Government of Assam, Secretariat Administration Department will make the necessary arrangement.
5. The expenditure is debitable to the head "19 General Administration C-Secretariat & Attached offices-C-1 (a)-Civil Secretariat 4 Contingencies O.N.G.G" and the bills should be sent to S.A.D (Acctt.) with necessary vouchers for payment.
6. Subject to these conditions the concurrence of Finance will not be necessary.

2. No. SN.44/60/Pt.  
dated 30/07/60

**Sub :- Form for requisition for light refreshments.**

All requisitions for light refreshment be made in the form below, without which no arrangement will be made for such supply. The details as in form will be required by the Accountant General at the time of audit.

Name of the meeting	Name and designation of the convenor	Date and time	Number of non-official members with name and designation	Number of official members with name and designation
1	2	3	4	5

3. No.  
FC(I).88/58/103,  
dated 08/06/61

**Sub :- Certificates to be furnished with contingent bills for entertainment charges.**

When forwarding contingent bills for the supply of light refreshments to audit the controlling authorities should also furnish the following certificate along with the contingent bills containing such charges.

"Certified that the expenditure on entertainment charges contained in contingent bill No. \_\_\_\_\_ dated \_\_\_\_\_ was incurred in accordance with the terms and conditions prescribed by the Government of Assam in this respect from time to time, and that the prescribed limit of 50 paise per head per meeting as well as the monetary limits prescribed have not been exceeded."

4. No. SN.28/61/13,  
dated 15/12/61

**Sub :- Conditions to be fulfilled before requisitioning light refreshments.**

Before requisitions from Departments for supply of tea in committees and conferences are sent to Nazarat Branch, it should be seen that the conditions laid down by Finance in their Memo No. FC(1)88/58/37 dated 13/06/60 are fulfilled. If these are not fulfilled, then prior concurrence of Finance should be obtained direct by the Department convening the meeting.

**2. Efficiency Bar.**

1. No.  
FEG.26/67/PLI,  
dated 23/03/68

**Sub :- Crossing of Efficiency Bar after conclusion of disciplinary proceedings.**

After the conclusion of a disciplinary/vigilance case, if the Government servant is completely exonerated, he may be allowed to cross the efficiency bar with effect from the due date retrospectively unless the competent authority decides otherwise. If, however, the Government servant is not completely exonerated, he may be allowed to cross the efficiency bar with effect from a date following the conclusion of the disciplinary/vigilance case, taking into account the outcome of the disciplinary/vigilance case.

2. GOLNo. F.(18)-  
E.III(A)/68, dated  
18/03/68

**Sub :- Authority to allow crossing of efficiency bar in deputation cases.**

3. No.  
FEG.4/62/100,  
dated 07/03/69

Reference O.M. No. F. 2(19)- E.III/62 dated 23rd April, 1962. As an increment next above the efficiency bar needs the sanction of the authority empowered to withhold increments under F.R. 24 or the relevant disciplinary rules, the authority which has the power to make substantive appointments to the post held by the deputationist Government servant or an authority empowered under the C.C.S(CCA) Rules, 1965 to withhold increments, would be the authority competent to allow him to cross the efficiency bar. In other words in respect of a State Government servant on deputation to Central Government and drawing pay in the State Government scale plus deputation (duty) allowance in accordance with the extant orders, it will be for the State Government concerned to consider the question of allowing him to cross the efficiency bar in his parent scale and issue appropriate orders in the matter. Where the State Government servant draws pay in the scale of the post held by him on deputation under the Central Government concerned of the decision taken. In cases where it is decided to enforce the efficiency bar the State Government should also be informed forthwith of the circumstance leading to the issue of the orders withholding increment at the efficiency bar, on the analogy of the proviso to Rule 20 of the C.C.S.(CCA) Rules, 1961.

4. O.M. No.  
FEG.122/78/10,  
dated 03/09/83

**Sub :- Clarification on date on which an employee involved in a disciplinary proceeding can be allowed to cross the Efficiency Bar.**

The undersigned is directed to invite a reference to this Department's letter No. FEG. 26/67/pt-1 dated 23/03/68 on the above mentioned subject and to say that very often clarifications are sought for from this Department as to the date on which a Government employee involved in a



proceeding/contemplated proceeding can be allowed to cross E.B. if the charges in the proceeding/contemplated proceeding relate to :

- (a) a period prior to the period for which E.B. falls due;
- (b) a period for which the E.B. stage falls due, and
- (c) a period after the E.B. stage falls due.

It is clarified that in cases of the nature cited at (a) and (b) above, the question of allowing one to cross E.B. will have to be decided only after the conclusion of the proceedings as per our O.M.No. FEG. 26/67/pt. I dated 23/03/68, while in the case of (c) E.B. can be allowed if the incumbent concerned is found fit to cross it on the date he is due to cross the bar.

This supersedes our earlier O.M.No. FEG. 122/78/9 dated 20/08/83.

S. No.  
FEG.26/67/72,  
dated 19/03/69

**Sub :- Date of subsequent increments in cases where an employee has been held up at the efficiency bar for sometime.**

In cases of subsequent crossing of efficiency bar after a Government servant was held up at the bar stage for some time, once the competent authority has determined the stage at which the Government servant concerned should draw his pay from the date he is allowed to cross the efficiency bar, the next increment above that stage will accrue to him on the usual date of drawl of increment, if otherwise admissible, and not after rendering one year's service.

2. These orders will take effect from the date of issue and the past cases decided otherwise shall not be re-opened.

### 3. Ex-Gratia.

I. O.M. No. FMP.  
13/85/13, dated  
09/08/89

**Sub :- Grant of ex gratia to families of Government servants killed while on duty by extremists/anti-social elements.**

In partial modification of this Department O.M.No. FMP. 13/85/6 dated 14/06/85 the Governor of Assam is pleased to order that the families of Government servants killed while on duty or in connection with discharge of duties as a result of attack by extremists/antisocial elements etc. or during action against dacoits, smugglers, hostiles or other anti-social elements will, irrespective of the rank of such Government servants be paid an ex-gratia grant of Rs. 1,00,000/- (One Lakh) each.

The Governor of Assam is further pleased to order that the families of drivers/handyman or others employees of vehicles requisitioned by police authorities for law and order duty, if killed, while performing such duty, by extremists or antisocial elements will also be paid an ex-gratia grant of Rs. 50,000/- each. Similarly families of home guards deployed by Government along with the police personnel for law and order duty, if killed in the like manner will also be paid an ex-gratia grant of Rs. 1,00,000/- each.

Such ex-gratia grant shall be paid to one of the following family members in order of preference on receipt of a claim/ obtaining a claim in the enclosed form :-

1. Widow/Widower.
2. Son/Un-married daughter.
3. Father/Mother.
4. Brother/Un-married sister.

All such conditions shall be communicated by the Administrative Department with the concurrence of Finance (E.C.II) Department.

The expenditure on account of ex-gratia grants will be debitable to the head of account "2235-Social Security & Welfare-200-Other Schemes (b) Other Miscellaneous Expenditure-9-Grants in-Aid-Non-Plan."

This will come into force with immediate effect.

**FORM OF APPLICATION FOR EX-GRATIA GRANTS IN TERMS OF FINANCE  
DEPARTMENT OFFICE MEMORANDUM NO.FMP.13/85/15 DATED 09/08/89.**

1. Name of Applicant :-
2. Relationship with the deceased :-
3. Date of death :-
4. Details of surviving family members :-
  - (i) Widow/Widower :-
  - (ii) Sons/Un-married daughters :-
  - (iii) Father/Mother :-
  - (iv) Brothers/Un-married sisters :-
5. Full address of the applicant :-

Name Age

Signature of Applicant

(Thumb impression in case of illiterate).

2. O.M. FMP.  
13/85/24, dated  
23/10/92

**Sub :- Clear report from Deputy Commissioner required for processing of cases of ex-gratia grant of families of those killed by extremists etc.**

In inviting a reference to the Government office Memorandum No.FMP. 13/85/15 dated 09/08/89, it is observed that while submitting proposals for sanction of ex-gratia to the next of kin of a deceased

Government servant, the Administrative Departments do not mention specifically the cause of death, the motive behind killing and the person/persons of extremist organisations/gangs, simply stating that death was caused due to the attack by suspected extremists or miscreants, based on the report of the police, which make it difficult for Finance to examine the proposal in the light of the aforesaid Office Memorandum.

In view of the above, it is insisted on that a clear report with recommendations from the concerned Deputy Commissioner be furnished as to whether the Government servant/servants was/were killed as a result of attack by extremists/terrorists/anti-social elements/dacoits/smugglers etc., while he/they was/were on official duty or in connection with discharge of duties.

The Administrative Department should first obtain a clear incident report with recommendation from the concerned Deputy Commissioner and examine the merit of the case before routing the proposal to Finance for sanction of ex-gratia payment.

3. O.M. No.FMP.  
13/85/21, Dated  
28/04/90

**Sub :- Date of effect of O.M. No. FMP. 13/85/15 dated 09/08/89 to be 01/01/87.**

Governor of Assam is pleased to order that other things remaining the same, the order communicated vide O.M. FMP. 13/85/15 dated 9th August 1989 shall come into force with effect from 1st January 1987.

4. O.M. No.FMP.  
13/85/22, dated  
21/06/91

**Sub :- Benefit of ex-gratia grant extended to Central Police Organisation.**

Subject to fulfilment of the conditions laid down in Finance Department O.M.No.FMP. 13/85/15 dated 09/08/89 read with O.M. No.FMP. 13/85/6 dated 14/06/85, the Governor of Assam is pleased to order that the benefit of ex-gratia grant of Rs. 1.00 lakh (Rupees One Lakh) shall also be admissible to the Central Police organisations like C.R.P.F., B.S.F., Assam Rifles and Armed Police Battalions of other States operating in Assam.

This order will come into force with effect from 27/11/90.

5. O.M. No.FMP.  
13/85/pt/1, dated  
04/01/92

**Sub :- Extension of benefit of ex-gratia grant to Army Personnel.**

In continuation of Finance Department's Office Memorandum No. FMP. 13/85/15 dated 09/08/89 and office Memorandum No. FMP. 13/85/22 dated 21/06/91 and subject to fulfilment of the conditions laid down therein, the Governor of Assam is pleased to order that the benefit of ex-gratia-grant of Rs. 1.00 lakh (Rupees One Lakh) shall also be admissible to the Army personnel killed in action while carrying out operation against extremists within the State of Assam.

This order will come into with effect from 15/09/91 until further orders.

6. No.O.M.  
No.FMP. 13/85/6,  
dated 14/06/85

**Sub :- Grant of financial benefit to the families of Government servants who are killed in harness while discharging duties.**

The question of adopting a uniform policy for granting financial benefits to the families of Government servants who are killed in harness has been engaging the attention of the Government as such cases stand on a different footing deserving special consideration.

After careful consideration the Government of Assam is pleased to order that the following ex-gratia grant may be sanctioned to the families of gazetted and non-gazetted Government servants as detailed below, where the Government servant is killed while engaged in discharge of duties or for reasons connected with discharge of duties viz.

<u>Family of</u>	<u>Amount of ex-gratia grant</u>
Gazetted Government servant	Rs. 1,00,000.00 (One Lakh)
Non-gazetted Govt. servant	Rs. 50,000.00 (fifty thousand)

In addition to the above, balance of house building advance or other kind of advance sanctioned by Government and remaining out standing against the deceased Government servants including interest outstanding on such advances, if any, will also be written off.

The above benefit will be in addition to the benefit of gratuity etc. normally admissible under the Assam Services (Pension) Rules, 1969 or the A.S.(E.O.P) Rules, 1963 as may be applicable.

All such proposals deserving consideration shall be referred to Finance Department for determination whether death was in discharge of duties or connected therewith and necessary orders shall be issued by the Administrative Department concerned after consultation with the respective branch of Finance Department [Finance (E.C.-II) for ex-gratia grant and Finance (A.P.F) for write off.]

The expenditure on account of ex-gratia grant will be debitable to the head of account "288-Social Security and Welfare-E-Other Social Security and Welfare Programme-5-E Other Programmes Other Misc. Expenditure-9 Grant-in-Aid." The expenditure on account of write off of outstanding advance will be debitable to the functional major head of account according to the nature of the advance granted or to the major head of account "268-Misc. General Service-8G Irrecoverable Loans Written Off-24 Writes Off/Losses" for general advances to Government servants. Necessary provision will have to be made where necessary under appropriate head before issue of orders.

These orders shall come into force at once.

7.  
OM.No.FEG.41/91  
/p73, dated  
18/03/92

**Sub :- One Month Ex-Gratia Grant is limited strictly to Government employees drawing pay from State exchequer.**

Instances has come to the notice of the Government that inspite of specific instructions conveyed to all Administrative Departments and others concerned vide Finance

Department's U.O. letters No. FEG. 41/91/39 dated 06/04/92 and FEG. 41/91/46 dated 08/05/92 regarding non-entitlement of ex-gratia grant equivalent to one month's basic pay to the employees of Corporations, Boards, Public Enterprises and other such bodies under the State Government including those Government employees on deputation/posting to such organisations, some organisations are extending benefit of ex-gratia grant to their employees. The ex-gratia grant as communicated vide Government O.M. NO. FEG. 41/91 dated 06/04/92 is strictly limited to those Government servants who are drawing pay from the State exchequer.

It is therefore, clarified that, if any such organisation has already given such ex-gratia payment to their employees or proposes to do so, Government shall not bear any financial liability on that score. No supplementary demand arises as a result of such ex-gratia payment directly or indirectly, shall be entertained under any circumstances.

The Government O.M. granting ex-gratia payment is also not applicable to those Government servants, including All India Service's Officers and Assam Civil Service and Assam Police Service etc., who are on deputation to any Corporation, Organisation, Board etc. and hence were not drawing their pay etc. from the State exchequer on the relevant date.

#### 4. Economy Measures.

I. No.  
FTC-18/82/11,  
dated 19/03/83

##### Sub :- Economy measures to be adopted by Public Sector Undertakings.

I am directed to say that in view of the stringent financial position of the State, it is of utmost importance to effect all round economy in public expenditure. In so far as administrative expenditure of the Government is concerned, detailed instructions have already been issued (No. FEC II 82/1 dated 17th January, 1983).

In regard to the public sector undertakings, Government, after careful consideration of various operational and commercial aspects of their working, recommend that the following economy measures be adopted by all public sector undertakings.

1. Established undertakings should initiate a comprehensive review of their staff requirement and reduce surplus staff, wherever possible.
2. The Boards of Directors of the Public Sector Undertakings should make an urgent review of existing delegated powers of recruitment of different subordinate offices and may issue revised delegation for filling up vacancies of various types of posts, keeping in view the need for overall economy, but without adversely affecting the efficiency of the undertakings as well as control of Chief Executives in the interest of the undertakings.
3. Travelling expenses should be limited to the minimum. Tours should be proceeded by duly approved tour programme and detailed tour diary submitted on completion of the tour.
4. All possible measures should be taken to effect economy in the purchase of vehicles and use of P.O.L. etc. There should be proper and affective check on the repair bills of the vehicles. Every proposal

for purchase of a vehicle should be put up to the Board of Directors with full details, who will carefully examine the requirement of such a vehicle and take decisions accordingly.

5. Expenditure on telephone bills should be reduced to the minimum. Contingencies and other miscellaneous expenditure should not be resorted to unless these are actually required subject to budgetary provision and all formalities are adhered to strictly.

6. It is essential that proper inventory management is exercised. Inventory of stores including tools and plants and supplies should be prepared and maintained up-to-date. Purchases should be regulated by rational management and financial discipline. Purchase of stores should not be resorted to unless (i) these are actually required (ii) there is adequate budgetary provision (iii) all formalities are observed strictly, while assessing the actual requirement, due weightage should be given to the stock in hand. The Board of Directors will immediately make a review of existing delegation of powers in this respect and set fresh norms, if required, for overall efficiency of the organisation and also for effecting economy in expenditures as far as practicable.

7. The system of internal audit should be geared up and suitable accounting procedures worked out and implemented and regular internal auditing done, including physical verifications of stock/stores, in respect of all undertakings in order to effect not only economy but also to avoid mis-utilisation of funds. The internal auditor should be under the direct control of the Chief Executive to whom he should report on various accounting and financial matters and observance of financial discipline. Steps should also be taken for expeditious completion of statutory audit of accounts where required as well as audit by the Accountant General.

It is requested that the Public Sector Undertakings under your administrative control are suitably instructed to adopt the above mentioned measures to bring about economy in administration. Besides, all instructions/guidelines issued by Government from time to time should be strictly adhered to.

S. O.M. No.  
BW.24/87/pt/17,  
dated 10/09/92

**Sub:- Economy in Administrative Expenditure of Government.**

With a view to mobilising State resources for undertaking various development programmes, it has become incumbent upon the State Government to reduce non-productive expenditures and to enforce strict economy for conservation of resources.

It is decided that the following instructions shall be strictly followed by all concerned :

**1. VEHICLES:**

A complete ban is imposed on purchase of all new vehicles. Wherever sanction has already been issued, but the vehicle not yet procured, such purchases shall not be effected. Efforts should be made towards utilisation of the existing vehicles by suitable adjustments, since there is ample scope for rationalisation in this regard. In respect of each Department a Committee consisting of (1) Additional Chief Secretary to the Government of Assam, Planning and Development Department, (2) Secretary, Finance and (3) Commissioner /Secretary of the concerned Department will review the position of vehicles and suggest

rationalisation of allotted and pool car. The Committee will try to achieve better efficiency with reduced number of vehicles.

**2. TRAINING :**

No officer will be permitted to attend foreign training course, seminar or workshops for which expenses are to be met by the State Government. The State Government employees need not be sent for any training courses, seminars or workshops outside the State where course fee has to be paid by the State Government. Organisation of seminars, festivals, fairs, exhibitions, excursions, workshops and training programmes except those to commemorate important state and national events within the State is totally banned except training programmes organised by the Assam Administrative Staff College.

**3. TRAVELLING EXPENSES :**

- (a) Expenditure on T.A. should be reduced by 10 percent of the budgeted provisions.
- (b) Tours should be objective and programmes drawn up carefully so that each tour becomes affective and result oriented. Use of allotted/pool vehicles during tours will be guided by instructions issued by Government from time to time.
- (c) Tours outside the State should be minimised and to be undertaken only when strictly necessary. As far as possible the services of Resident Representative/Resident Commissioner in Delhi may be made use of rather than officers proceeding to Delhi.

Officers below the rank of Secretary to the Government of Assam need not proceed to Delhi on tour. However, if there are exceptional cases where such journeys cannot be avoided, the journeys may be undertaken only by rail.

- (d) Private secretaries/personal assistants attached to Ministers and junior officers/assistants attached to senior officers need not accompany the Minister/others while travelling outside the State. Resident Commissioner, New Delhi and Trade Adviser and Director of Movements, Calcutta will arrange necessary secretarial assistance during the Minister's/ others' stay at New Delhi and Calcutta respectively. In case of tours to stations other than Calcutta and Delhi but outside the State, Chief Minister's approval shall be taken if any Minister wishes to be accompanied by a Private Secretary/Personal Assistant.

**4. TRANSFER:**

Rotational transfer of Government servants should be restricted as far as practicable without jeopardising the administrative interest of the Department concerned. No incumbent should be transferred before completion of three years.

**5. FUEL CONSUMPTION AND USE OF VEHICLES :**

Consumption of fuel should be reduced by 20 percent. There should be strict discipline regarding use of Government vehicles. No officer shall be entitled to use more than one attached vehicles either from the Government side or from any other source like Corporation/Board/Agency etc. No taxi or any other vehicle is to be hired for official purposes. Staff cars and staff buses used for conveyance of officers and staff must operate on actual POL cost basis.

**6. TELEPHONES :**

The STD facility shall be disconnected in the telephones of all officers below the rank of Secretary to the Government. The STD facility also may be disconnected in all circuit houses and Government guest houses.

Officers who are entitled to keep a STD telephone will maintain a record of their calls. In respect of the telephones allotted to Minister(s), Private Secretaries to the concerned Minister(s) shall keep such record.

**7. CONTINGENCIES AND OTHER MISCELLANEOUS EXPENDITURES :**

- (a) Expenditure on office contingencies and other miscellaneous items should be reduced by 25 percent of the budgeted provision.

**8. RE-APPROPRIATION :**

The powers of the Administrative Departments and Heads of Departments to re-appropriate funds is withdrawn with immediate effect.

9. There will be a 10 percent cut on all provisions made in the budget for share capital contribution/plan and non plan loan/grant for Public Sector Undertakings and other bodies. A 10 percent cut will also be applicable to all provisions for plan and non-plan grants-in-aid.

All the economy measures outlined above including on purchase of vehicles and creation of new posts would also apply to all Public Sector Undertakings/Corporations/Boards and other Autonomous Bodies.

This supersedes all previous instructions on this subject.

9. O.M. No.  
FEC(II).2604/92,  
dated 18/01/93

**Sub :- In view of need for economy, Finance to refuse ex-post-facto sanction for office expenses.**

Proposals have been received in the Finance Department for ex-post-facto sanction of expenditure incurred in connection with purchase of furniture, carpets, air-conditioner etc. without going through the required formalities and for regularising expenditure incurred in excess of the powers delegated to the department.

In this connection, attention is invited to economy instruction vide this office O.M.No.BW. 24/87/PV17 dated 10th September, 1992. It is reiterated that Finance Department would not be in a position to entertain such proposals for ex-post-facto concurrence.

10.  
No.BW.24/87/pt/5  
dated 22/01/92

**Sub :- Economy in Government expenditure.**

In view of present stringent financial position of the State it has become essential to enforce strict economy to contain the non-plan expenditure to the barest minimum with immediate effect so as to narrow down the resource gap in order to protect the current year's Plan upto a certain



core level on one hand and to implement successfully various welfare schemes recently introduced by the Government on the other hand.

In view of the above, the following restrictions are imposed with immediate effect and will continue until further orders.

1. Vehicle :- A complete ban is imposed on purchase of all new vehicles except with the approval of the Chief Minister.

2. Fuel Consumption :- The present level of expenditure on P.O.L. should be curtailed by 20%.

3. Training or Courses :- No officers will be permitted to attend foreign training courses, seminars or workshops for which expenses are to be met by the State Government. The State Government employees would not be sent for any training courses, seminars or workshops outside the State for which the expenditure has to be borne by the State Government. Within the State, organisation of seminars, festivals, fairs, exhibitions, excursions etc. under non-plan shall be banned except with the approval of the Chief Minister. The only exception will be those organised by the Assam Administrative Staff College.

4. Ceremonies :- Foundation stone laying ceremonies, inaugurations etc. should be dispensed with as far as possible as a measure of economy.

Similarly utmost economy should be observed in the purchase of furnishing materials, furniture, fittings and fixtures etc. No request for increasing the provision under the Head 'office expenses' would be entertained.

5. Travelling expenses :- (a) All out efforts shall be made to reduce the expenditure on travelling allowance. Tours should be objective and programmes drawn up carefully so that each tour becomes effective and result oriented. Officers in the rank of Secretaries and above should utilise the good offices of the Resident Representative and the Resident Commissioner, Assam House, New Delhi and the Trade Adviser and Director of Movements, Calcutta in the matter of routine nature of work in the various Ministries of the Central Government and in other offices instead of attending such matters personally in New Delhi/Calcutta.

(b) Private Secretaries/Personnel Assistants attached to Ministers need not accompany the Minister while travelling out-side the State. Resident Commissioner, New Delhi and the Trade Adviser and Director of Movements, Calcutta will arrange necessary secretarial assistants during the Minister's stay at New Delhi and Calcutta respectively.

6. These economy measures will apply to all Public Sector Undertakings/Boards/Corporation and Autonomous Bodies who are in receipt of financial assistance from the Government. They are requested to issue similar instructions.

7. Secretary, Assam Legislative Assembly and the Chief Justice, Guwahati High Court may be intimated about these economy measures so that they may also consider for adopting such economy measures in view of the present resource crunch.

This office memorandum supersedes earlier letter No. BW.24/87/147 dated 10/10/88.

11. O.M. No.  
BW.24/87/147,  
dated 10/10/88.

**Sub :- Curtailment of Non-Plan expenditure - economy measures.**

Government have been facing serious shortage of resources for quite sometime which has resulted in acute ways and means problems. In order to contain non-plan expenditure, the Government have decided to adopt the following measures with immediate effect :-

1. Post :- No new post shall be created under non-plan except those connected with revenue generation and upgradation schemes of Finance Commission. Posts which are lying vacant under non-plan may not be filled up except those referred to above.

2. Vehicles :- There will be a total ban on purchase of vehicles under non-plan.

3. Provincialisation :- No further provincialisation of educational institutions may be undertaken.

4. Training or courses :- No officer will be permitted to attend foreign training, courses, seminars or workshops for which expenses are to be met by the State Government. State Government employees need not be sent for any training, courses, seminars or workshops outside the State. Within the State organisation of seminars, festivals, fairs, exhibitions, excursions, workshop and training programmes under non-plan may be stopped. The only exception will be those organised by the Assam Administrative Staff College.

5. Ceremonies :- Foundation stone laying ceremonies, inaugurations may be dispensed with as a measure of economy, official lunches and dinner may be drastically reduced. Any exception should be made with prior concurrence of Government in the Finance Department.

6. Public Enterprises :- These economy measures will also apply to public sector undertakings, autonomous bodies etc. who are in receipt of financial assistance from Government.

7. These measures shall remain in force until further orders. These instructions may be brought to the notice of all public sector undertakings and autonomous bodies under the control of each administrative department.

12. O.M. No.  
BW.24/87, dated  
07/08/89

**Sub :- Economy measures - Non-Plan budget.**

Restrictions were imposed by the Government in office memorandum BW.24/87/147 dated October 10, 1988 for filling up vacant non-plan posts. These restrictions are withdrawn with immediate effect. However, the approval of the Minister of the department will be obtained on the merits of each case before the non-plan posts are filled up. These instructions may be brought to the

notice of Public Sector Undertakings and administrative bodies under the control of each administrative department.

### 5. Earnest money.

I. No.  
BB(I).23/69/3,  
dated 02/01/70

#### Sub :- Accounting of earnest money deposits remitted by tenderers at Treasuries in another State.

Government have decided that in addition to the existing procedure the intending tenderers who are residing outside the State of Assam may also remit the earnest money deposits direct to the departmental officers concerned by means of bank draft from the scheduled banks/State Bank of India, and the Departmental officers in their turn, may credit the proceeds of the bank draft into the treasury/bank under the head "Revenue Deposits".

In such cases it is to be seen that the cash book is checked and such payments are recorded.

### 6. Expenditure.

I. OM  
No.FC(III).15/92/2  
, dated 08/06/92

#### Sub :- Monitoring the expenditure - submission of quarterly reports.

Government has noted with concern that some of the Departments are incurring expenditure beyond their budget provision. It has therefore been decided to keep strict vigil on the progress of expenditure. Henceforth all Administrative Departments will submit quarterly expenditure statements in the proforma annexed with this O.M.

The quarterly progress report of expenditure should reach Finance Department by the 25th day of the following month. For example progress report for the quarter ending 30th June, 1992 should reach Finance Department by 25th day of July, 1992.

In addition to the quarterly progress report the Administrative Departments shall submit a progress report at the end of February, 1993 showing the expenditure incurred up to 28th February, 1993 so as to reach Finance Department by the 15th day of March, 1993.

Failure to submit the quarterly progress report may compel Finance to withhold sanction / L.O.C.

#### PROGRESS REPORT OF EXPENDITURE FOR THE QUARTER ENDING \_\_\_\_\_.

NAME OF DEPARTMENT \_\_\_\_\_.

Head of Expenditure incurred during the quarter ending Account (Major head)								
Out of fund released by L.O.C.			For the head not covered by L.O.C.			Total		
General areas	6th schedule		General areas	6th schedule		Gener	Gener	6th

		areas				areas		al Plan	al non-plan	Sched ule plan	sched ule non-plan	
	Plan	Non-plan	Plan	Non-plan	Plan	Non-plan	Plan	Non-plan	(2+6)	(3+7)	(4+8)	(5+9)
1	2	3	4	5	6	7	8	9	10	11	12	13

**CUMULATIVE FIGURE OF EXPENDITURE TILL**

Out of fund released through L.O.C.				For the items/heads not covered by L.O.C.				Total			
General. area		6th Sch. Area		General. area		6th Sch. area		Gnl. plan	Gnl. non-plan	6th sch. plan	6th sch. non-plan
Plan	Non-plan	Plan	Non-plan	Plan	Non-plan	Plan	Non-plan				
14	15	16	17	18	19	20	21	22	23	24	25

2. OM  
No.BB.36/93/1,  
dated 16/06/93

**Sub :- Control of Financial Expenditure**

There are clearly laid down rules, regulations and procedure governing financial transactions, accounts keeping, periodic reporting and other associated matters. But of late, some laxity has been observed in adherence to these rules, regulations and procedure which has led to a series of financial irregularities in some Departments. It is needless to emphasise that the various instructions issued in the matter of control of expenditure and reporting and maintenance of accounts should be strictly complied with. The following instructions are issued to reiterate the position and clarify possible doubts and for strict compliance.

2. (i) Rule 87 of the budget manual enjoins on the controlling officers to distribute the budget provision for the year among the drawing and disbursing officers under him, separately against concerned head of account as soon as the budget is passed. This should invariably be done and a copy of the order communicating the provision under each unit of appropriation except salary placed at the disposal of the D.D.Os will be forwarded to the concerned treasuries.
- (ii) Where a controlling officer himself is a drawing and disbursing officer, in respect of any unit of appropriation or a part thereof, he should intimate the concerned Treasury the budget allotment retained at his disposal.
- (iii) In the event of there being any reduction in or addition to a grant subsequent to passing of the budget the controlling officer should immediately review the allocation previously communicated to the D.D.Os and issue revised allocation under intimation to the concerned treasury.

- (iv) An Appropriation Control Register will be maintained in all the treasuries. This Register will be maintained Head of Account-wise (with its further sub-divisions against each D.D.Os). To enable the Treasury to maintain the register properly, all controlling officers should furnish a list of D.D.Os under their control to the treasury/sub-treasuries from which the D.D.Os are authorised to draw.
- (v) As soon as the intimation about the budget provision placed at the disposal of a D.D.O. is received at the treasury, an entry will be made in the Appropriation Control Register under attestation of the accountant of the treasury/sub-treasury. Whenever a bill or cheque is presented at the treasury, the availability of budget provision to cover the payment will be checked with reference to the entry in the register. The progressive expenditure will be noted in the register after each payment. In case the balance provision according to the register does not cover the payment, the bill/cheques should not be passed, but returned noting the position.
- (vi) It may be noted by all concerned that no bill/cheque will be entertained by the Treasury with effect from 01/07/93 unless the detailed head-wise distribution of fund as indicated above is furnished to the Treasury by 30th June, 1993 at the latest.
- (vii) Controlling officers as well as D.D.Os should maintain the register as prescribed under the Rules 130 and 131 of the budget manual about the budgetary allotment.
- (viii) Every Administrative Department/ Head of the Department shall maintain a register major head-wise which should contain details of sanctions issued by different authorities competent to issue such sanctions.
- (ix) In accordance with the procedure prescribed under rule 134 of the budget manual drawing and disbursing officers should maintain an expenditure register and forward the expenditure return of every month by the tenth of the following month to their controlling officer. The controlling officer should compile all the monthly returns received from the DDOs under his control and include therein the expenditure incurred by him during the month under report and forward the same to the concerned control branch of the Finance Department with a copy to the concerned Administrative Department by the 20th of the next month. As soon as the Finance Department receives the monthly return of expenditure from controlling officers, they will record the progressive sanction amount under the Head of Account in a register. When the progressive sanction amount corresponds to the budget provision under the Heads of Account, they will not issue further LOC against that Head of Account and also issue immediate instructions not to issue any more sanctions against that Head of Account till the same is augmented.
- (x) Maintenance of the registers mentioned above will go a long way in the control of expenditure, but an accurate picture will not emerge unless the accounts are reconciled with the figures booked in the office of A.G. It is, therefore, reiterated that the controlling officers should undertake verification of departmental accounts with the figures booked in the office of A.G and reconcile the discrepancy if any, as per existing instructions. Timely reconciliation of figures will obviate any discrepancies awaiting reconciliation at the time of acceptance of figures in the Appropriation Accounts, and consequently incidence of delay in the compilation of

Appropriation Accounts will substantively be reduced. Because of delay in compilation of the Appropriation Accounts the C.A.G.'s report is badly delayed and often timely action is not initiated against guilty officers even in respect of major financial irregularities highlighted in the report as they may have retired/ relinquished office in the mean time.

(XI) Treasury officers will strictly follow existing instructions regarding submission of D.M.S. to A.G.

3. Any entry in the registers mentioned in the preceding paragraphs must be duly authenticated by the concerned officers.

4. Any violation of or deviation from these instructions will be construed as a case of financial irregularity and the officer/staff concerned shall be held personally responsible.

3. No.BB.45/89/2,  
dated 01/04/89

**Sub :- No diversion to be made from pay and allowance under the 'salary' head to other item like L.T.C., medical treatment.**

I am directed to say that as per budgetary classification 'salary' includes, besides pay and allowances, other items of expenditure like L.T.C., medical treatment etc. which are of non-obligatory nature. The provision under 'salary' in the annual budget is normally made taking into account amongst other things, the likely requirement of funds for additional D.A. that may be released during the currency of the financial year. The provision for different nature of expenditure under 'salary' is normally shown in the budget in lump. For the provision being shown in lump it becomes difficult sometimes for the controlling officers to distribute funds for non-obligatory expenditure judiciously to the drawing and disbursing officers under their control after properly earmarking the fund required for meeting the obligatory payments of pay and allowances during the year.

In the budget for the year 1989-90, the provision under the 'salary' for the year 1989-90 has been shown in the main body of the budget in lump as before but item wise break-up of the provision has been separately shown in the annexures attached therewith to facilitate distribution of funds by the controlling officer to the drawing and disbursing officer under them.

It is requested that while distributing funds for different item of expenditure under 'salary', particularly for expenditure on L.T.C., and medical treatment, the controlling officers should exercise utmost care to keep the level of expenditure within allocation specified against such items. Further, no amount from that specified against items of obligatory expenditure should be diverted to meet the expenditure on non-obligatory nature of expenditure such as L.T.C. etc.

4. No.BB.37/91/13,  
dated 21/04/92

**Sub :- Expenditure must be restricted to the amount provided in the budget.**

Though the rules in the Budget Manual prohibit undertaking of any liability not covered by the budget provision of the financial year before making additional provision through Supplementary Demand it has been observed that many of the departments incur expenditure beyond the budgeted amount and thereafter come up for funds to be provided by Supplementary Demand for post facto regularisation of the same. The rules in the Budget Manual similarly prohibit incurring of

expenditure in anticipation of supplementary or additional grant or appropriation. Such action on the part of the department does not only constitute a serious financial irregularity but also causes a good deal of avoidable embarrassment to the Government.

It is, therefore, requested that all concerned would accommodate their expenditure particularly under non-plan within the budgetary provision of the current year and in no case any additional liability will be undertaken by any department. It is made clear in this connection that no Supplementary Demand proposal under non-plan during the current year will be entertained under any circumstances.

Cases of excess expenditure, if any, incurred by any officer will be seriously viewed by the Government.

The above instructions may be brought to the notice of the D.D.Os. under your control.

## 7. Electricity.

**I. OM**  
**No.BB.48/94/186,**  
**dated 31/12/94**

### **Sub :- Power Supply Service to vital units under the Government in the State.**

Disconnection of the usual power supply to the hospitals, jails, circuit houses, drinking water supply pumping stations causes serious problems. It should be ensured that there is a steady availability of the usual power supply service for these units by the ASEB and the bills of the ASEB for power supply service to these units are cleared up regularly. The concerned Heads of Offices, Heads of Departments and the Secretaries of the Administrative Departments will ensure that all the pending bills of the ASEB for power supply service to these units are cleared immediately and the current bills of the ASEB for these units are also paid up regularly. The Finance (Budget) Department will give priority consideration for the provision and release of fund to the concerned departments towards this purpose.

The chairman, ASEB is requested to issue necessary standing instructions to the field officers of the ASEB to the effect that one months' advance notice is given by them to the concerned Heads of offices with intimation to the concerned Heads of Departments and the Secretaries of the concerned Administrative Departments before effecting any disconnection of power supply service from the ASEB to any of these units.

The concerned Administrative Departments and Heads of Departments are requested to bring this instruction to the notice of all concerned Heads of offices in charge of these units for their necessary action.

# F

## 1. Foreign aid, loans etc.

1. No. BB.19/36/11,  
dated 6/3/04/36

**Sub :- Acceptance of accounting procedure prescribed by A.G. for equipment/material received as part of foreign Aid etc.**

The State Government have accepted the accounting procedure as laid down in Accountant General, Assam's letter No. BK/29-1/51-52/1725 dated 10/02/1956 and its enclosures, in respect of equipment and materials received under various Foreign Aid Programmes. All Administrative Departments and Heads of Departments are to follow the procedure.

2. A.G. Assam's  
No. BK.29-1/51-  
52/1726, dated  
10/02/56

**Sub :- Accounting procedure for receipt of Foreign Air loan etc.**

The following letters of the Government of India regarding accounting procedures of materials and equipment received under the Foreign Aid Programme (extract of the letters are given in No. I to IV below) indicate that the connected transactions should be adjusted in the accounts of the Central Government as follows :-

3. G.O.I. No.  
F.19(9)-B/34,  
dated 06/09/54

I. TECHNICAL CO-OPERATION PROGRAMME FOR ASSISTING NATION WIDE MALARIA CONTROL EFFORT IN INDIA.

1. As contemplated in the agreement, the cost of inland handling, transportation etc. will not be met by the Government of the United States of America. All such charges (including custom duty) will be initially borne by the Government of India but the portion representing custom duty is to be subsequently treated as grant-in-aid to the State Government concerned while the other incidental charges are to be recovered from the State Governments. Accordingly these charges should be detailed in the first instance under separate distinct detailed heads "Customs Duty" and "other incidental charges" under the capital Major Heads.

On receipt of equipment and stores etc. by the State Governments.

2. When the equipment and materials are made over to the State Governments for being utilised in the project the entire cost of the materials and equipment including the customs duty mentioned above will be debited to the Central Government accounts under head "39 -Public Health-Grants for Public Health



purposes-Malaria control-cost of materials and equipment under the Technical Co-operation Agreement Programme", by *per contra* credit to the Major head "87 Capital outlay etc.", on the Schemes of Government Trading Budget provision under the demand "Capital outlay of the Ministry of Health." The cost of the materials and (custom duty) should be shown separately under distinct detailed heads. The debit under "Other Incidental Charges" under the major heads "87 Capital outlay etc." will be cleared by recovery of the amount from the State Government concerned. Simultaneously, an amount equal to the rupee equivalent of the dollar cost of the materials and equipment only should be credited in the Major head "39 Public Health" under a distinct minor head "Deduct-Amount met from Special Development Fund" by debit to the minor head "Malaria Control" under the sub-major head "Fund from assistance under the Technical Co-operation Agreement Programme", major head "Special Development Fund in section 'P' Deposits & Advances Part II deposits not bearing interest 'B' Reserve Fund."

3. Other expenditure connected with the scheme which may be incurred by the State Governments concerned will not be adjusted in the books of the Central Government. Such adjustments are required to be carried out in the books of the State Governments and the details may be settled by Accountant General in consultation with the Government concerned.

4. G.O.I. No.  
11(6)-EC-A/34,  
dated 17/12/54

#### II. TECHNICAL CO-OPERATION PROGRAMME-OPERATIONAL- AGREEMENT NO 29-PROJECT FOR ASSISTANCE TO MEDICAL COLLEGES AND ALLIED INSTITUTIONS.

The equipment etc. made available to the institutes or colleges under the agreement is to be treated as grant-in-aid to the States concerned. When the equipment and material are made over to the State Governments for being utilised by the institutes or colleges concerned the Ministry of Health will issue the necessary sanction debiting the cost thereof to the Central Government accounts under the head "38-Medical Grant for Medical Purposes-assistance to Medical Colleges and allied institutions-cost of materials and equipment under the T.C.A programme" by *per contra* credit to the Major head "87 Capital outlay". Simultaneously an amount equal to the rupee equivalent of the dollar cost of the materials and equipment should be credited to the major head "38 Medical" in the demand "Medical Service" under a distinct minor head "Deduct Amount met from Special Development Fund" by debit to the minor head "Assistance to medical colleges and allied institution" under the sub-major head "Fund from Assistance under the T.C.A. Programme" subordinate to the major head "Special Development Fund in section 'P' Deposits and Advances, Part II, Deposits not bearing interest (B) Reserve Funds."

5. No. G.O.I. No.  
11(29)-EC.A.34,  
dated 03/02/55

#### III. TECHNICAL CO-OPERATION PROGRAMME - OPERATIONAL AGREEMENT NO.28, PROJECT FOR ASSISTANCE TO AGRICULTURAL RESEARCH EDUCATION AND EXTENSION ORGANISATIONS.

The equipment etc., made available to the institutes or colleges under the agreement is to be treated as grant-in-aid to the state concerned. When the equipment and material are made over to the State Governments for being utilised by the institutes or colleges concerned the Ministry of Food and Agriculture will issue necessary sanction debiting the cost thereof to the Central Government accounts

under the detailed head "Assistance to agriculture research, education and extension organisations-cost of material and equipment under the T.C.A. Programme" subordinate to head "40-Agriculture grants-in-aid etc." by *per contra* credit to the major head "87 Capital outlay on the Schemes of Government Trading."

Simultaneously, an amount equal to the rupee equivalent of the dollar cost of the materials and equipment should be credited to the major head "40-Agriculture" under a distinct minor head "Assistance to agricultural, research, education and extension organisations" under the sub-major head "Fund from Assistance under the T.C.A. programme" subordinate to the major head "Special Development Fund in section 'P' Deposits and Advances, part II, Deposits not bearing interest (B) reserve funds".

6. G.O.I. No.  
11(21)-BC/34,  
dated 12/04/33

#### IV. EQUIPMENT AND MATERIALS RECEIVED FOR THE UMTRU HYDRO-ELECTRIC PROJECT FROM CANADA UNDER THE COLOMBO PLAN

1. The cost of equipment made available to the Government of Assam for the Umtru Project will be a loan to the Government of Assam. The cost of the equipment will however be determined on the basis of the prices of these items of equipment prevailing in the international market. For this purpose, as soon as the equipment is handed over to or received by the Government of Assam, the Department of Economic Affairs of the Finance Ministry will issue a formal sanction of a loan to the Government of Assam of an amount equivalent to the operative cost of the materials specifying therein the rate of interest if any, and the terms and conditions of repayment of the loan. On receipt of the sanction the Accountant General, Central Revenues will debit the amount of the loan to "Q-loans and Advances by the Central Government-Advances to State Government" by credit to the A.G. through exchange account to be adjusted by the A.G. as Deduct-Recoveries under Capital outlay Head '87' under the Central Section of the A.G.'s books. Simultaneously, credit for an equivalent amount should be taken under a distinct minor head "Deduct-Amount met from the Special Development Fund-Fund from Assistance under the Colombo Plan Canada" subordinate to the head "Q-Loans and Advances" by *per contra* debit to the head "P-Deposits and Advances etc.-Special Development Fund-Fund from Assistance under the Colombo Plan Canada". For all transactions under the Special Development Fund an intimation of the amounts so adjusted should be sent to the Accountant General, Central Revenues, for purposes of the pro-forma account.

#### Payment of interest and repayment of loans by Government of Assam

2. The amount of interest, if any, received from the Government of Assam should be adjusted under the head "22-Interest on debt and other obligations-Transfer-Interest received from State Governments," as in view of the adjustment prescribed above, the loan to the Government of Assam would be outstanding under the head "Special Development Fund". The amounts received in repayment of the loan representing the value of equivalent should be credited to the Fund in the Central Section of the A.G.'s books under intimation to the Accountant General, Central Revenues, in accordance with the A.G.'s instructions above. A proforma account should be kept by A.G. to watch the recovery of the loan.

3. All other expenditure connected with the scheme will be incurred by the Government of Assam direct and the question of any adjustment in the books of the Central Government will not arise.

7. A.G. Amman's  
No. BE.29-1/31-  
52/1725, dated  
10/02/36.

8. No. BE.19/36/11,  
dated 05/04/36

The following accounting procedure, in conformity with those laid down by the Government of India, is prescribed by the State Government to exhibit in the accounts of the amounts of foreign assistance received by the State Government as grants-in-aid or loan.

On receipt of equipment and materials by the State Government as grants-in-aid.

1. (a) The estimated cost of equipment etc. communicated by the Government of India will be taken as revenue receipt of the State Government. Under relevant Major head under a sub-head, "Equipment and materials under Foreign aid programme" by per contra debit to the minor head Development Schemes subordinate to the Major head "85-A Capital Outlay on schemes of Government Trading," necessary sub-head e.g. medical, public health, education, agriculture etc. may be opened thereunder. The debit under "85-A Capital Outlay etc." will be relieved by debit to the minor head "Development Schemes" under the major head e.g. 39 Public Health, 37 Education, 40 agriculture etc. and credit to the minor head Deduct-Receipts and recoveries on Capital Account under 85-A when the equipment and materials will be utilised on specific works. Sanction of the Government to the expenditure in these respects specifying the classification and the above procedure of adjustment should be communicated to Audit Office when materials are actually being received and utilised by the State Government.

(b) Other incidental charges which the State Government might incur will however be directly debited to the service major head under the minor head Development schemes.

On receipt of equipment and materials by the State Government as loan.

2. The estimated cost of equipment and materials etc., will be adjusted as follows :-

Debit :- 85-A Capital outlay on Schemes of Government Trading-Development Schemes (suitable sub-head may be opened thereunder)

Credit :- N. Public Debt.

(Loans from the Central Government.)

As the materials etc. will be utilised for specific purposes, the debit under 85-A etc. will be relieved by debit to the relevant major head in the manner detailed in para 1 above.

3. Accounts of loan from the Central Government are maintained by the office of the Accountant General. The credit under the head under N. Public Debt will be set off by debit to the same head as and when repayment of the outstanding loan will be made by the State Government as per terms and conditions laid down by the Government of India.

9. A.G. Assam's No.  
BK.2-1/38-39/1420,  
dated 11/09/38

10. No.  
BB.119/34/385,  
dated 30/06/1939

Accounting Procedure in respect of Government grants-in-aid under Technical Co-operation Programme

1. The Comptroller and Auditor General of India has approved the opening of the following Minor Heads under the Major Head "85-A Capital outlay on the State Schemes of Government Trading" :-

- (i) Village Workers Trading Programme
- (ii) Water Resources Survey and Minor Irrigation Works

(iii) Assistance to Agricultural Research, Education and Extension Organisations.

(iv) Assistance to Medical Colleges and Allied Institutions

(v) Scheme for Training of Craftsmen

(vi) Malaria Control

(vii) Filaria Control

2. The cost of materials and equipment received by the State Government from the Government of India under the respective operational agreements may be accounted for under the Minor Heads mentioned above instead of under the minor head "Development Scheme" prescribed for the purpose in letter No. BK/29-1/51-52/1725, dated 10/02/1956.

3. Necessary action for provision of funds in conformity with the Minor Heads opened above, may, therefore, be taken by the Government.

11. G.O.I. No.  
GOL(1)-EF(B).57-  
B, dated 08/01/37.

**Sub :- Foreign exchange - Import by Government from abroad**

1. The following procedure is to be followed by various Ministries for the import of their requirements from abroad.

2. Government imports are obtained by any of the methods indicated below :-

(a) Direct imports by the Ministries or State Governments :- These cover the orders placed by the Ministries or State Governments directly on foreign suppliers and also such imports for which the Ministries or State Governments place direct indents on the India Stores Department, London, or the India Supply Mission, Washington, without the intervention of the Director General, Supply and Disposals.

(b) Imports effected by placing indents on the Director General, Supply and Disposals.

(c) Purchases in India through private trade channels by the Ministries or State Governments themselves.

3. For (a) above where the foreign exchange expenditure is certain, the Ministries or State Governments should invariably obtain the prior sanction of the Department of Economic Affairs before entering into any foreign exchange commitments or negotiations with suppliers abroad.

4. With respect to (b) above, the Director General, Supply and Disposals, makes purchases either from indigenous sources, if the articles are available in India, or places orders abroad wholly or partly as the case may be. Ministries or State Governments will place the indents on Director General, Supply and Disposals, first and if the latter thinks that he will have to make purchases abroad, he will refer the indent back to the indenter for obtaining foreign exchange sanction of the Department of Economic Affairs. In cases, however, where the Ministries or State Governments are certain that the purchase will have to be made abroad, they should obtain the approval of the Department of Economic Affairs before placing indent on the Director General, Supply and Disposals. With a view, however, to facilitating the procurement of stores which do not involve large amounts, it has been decided to delegate powers to the Director General, Supply and Disposals, to enter into foreign exchange commitments upto Rs. 20,000 in an individual case with an overall ceiling of Rs. 25 lakhs for the Half-year January-June 1957. Though, in such cases, the prior approval of this Department will not be necessary, the Director General, Supply and Disposals, should furnish the Department of Economic Affairs as from the 14th January, 1957, weekly returns of such commitments giving the breakdown by various Ministries and State Governments. The ceilings of the Rs. 20,000 and Rs. 25 lakhs will also cover these cases where the Director General, Supply and Disposal, place orders on trade in India involving the issue of the "Import Recommendation Certificates". For cases involving foreign exchange exceeding Rs. 20,000 the "Import Recommendation Certificates" will be issued only by the concerned Ministries of the Government of India after the approval of this department has been obtained to foreign exchange expenditure.

5. As regards (c) of para 2 above, the procurements are normally effected against the issue of "Import Recommendation Certificates" (IRC) to the Chief Controller of Imports and Exports. These certificates should be issued by the Ministries of the Government of India only after the foreign exchange sanction of the Department of Economic Affairs has been obtained. The concerned Ministries of the Government of India will, where necessary, also issue the Import Recommendation Certificates in respects of the State Government requirements after obtaining above mentioned Department's sanctions.

6. The above procedure will also apply to the requirements of various corporations, statutory bodies and Joint Stock Companies under the control of the Central Government.

12. G.O.I. No.  
GOI(2)-EFDX.54,  
dated 23/01/58

**Sub :- Procedure regarding release of foreign exchange**

In future Import Recommendation Certificates, irrespective of the value of the purchases, will be issued by the Director General, Supply and Disposals, in respect of all the purchases effected by that organisation on the strength of the specific foreign exchange sanctions obtained by the Ministries concerned from the Department of Economic Affairs.

13. No.  
FTX.30/39/221,  
dated 03/12/59

1. All proposals for release of foreign exchange should be routed through the respective Central Ministry concerned who would approach the Finance Ministry, Government of India and obtain necessary sanction. Such proposals should be supported by proper justification bringing out the essentiality and urgency of the proposed import as foreign exchange position is very tight and only the essential needs will be met

2. A copy of the proposal to the Central Ministry should be sent to Finance Department.

**Sub :- Prior approval for foreign exchange commitments**

14. G.O.I No.  
32(39)/61-Dt.III,  
dated 29/09/61

15. No.  
FTX.163/61/3,  
dated 26/10/61

Even if a particular project/scheme of the State Government has been generally approved and is intended to be financed out of a particular foreign credit e.g. D.L.F., it is necessary that the specific foreign exchange sanction and approval of the Government of India should be obtained in each case before any commitment is entered into by the State Government. Hence letters of indent etc. should not be issued to foreign suppliers and any commitments involving the outgo of foreign exchange should not be entered into without getting specific previous foreign exchange sanction for the purpose from the Government of India in each case.

16. G.O.I No.  
F.I(13)-G.I(IV)63,  
dated 23/08/63

Foreign exchange will not be released if commitments are made without the prior approval of Ministry of Finance (Department of Economic Affairs) and if damages have to be paid for the cancellation of any such commitment, it may not be possible to release foreign exchange for that either.

17. G.O.I No. F-  
32-  
2NBA/37(C.O.14  
8/38), dated  
18/04/38

**Sub :- Payment of foreign exchange by Indian Diplomatic Missions abroad on behalf of statutory and other bodies.**

The following procedure has been laid down for the payments by the Indian Diplomatic Missions abroad on behalf of statutory and other bodies.

18. No.  
FTX.73/37/137,  
dated 27/03/38

- (i) The statutory body requiring payment outside India through an Indian Mission abroad will first send an application for an import licence with usual exchange control copy to the Chief Controller of Imports or to the Reserve Bank of India for foreign exchange sanction.
- (ii) On the completion of the foreign exchange formality, the statutory body will remit in advance for deposits with the Indian Mission a sum equivalent to the likely expenditure in the currency of the country in cash or in an irrevocable letter of credit.
- (iii) The amount when received will be accounted for by the Mission at the accounting rate fixed for rendition of accounts to the Accountant General, Central Revenue, under the head "Sec.-S"-Deposits and Advances-Part II-Deposit Amounts" and any expenditure on loss by exchange will be reimbursed to the Government of India by the statutory body concerned.
- (iv) The statutory body will request the Accountant General, Central Revenues, New Delhi, with reference to copies of communications in support of the remittance made to issue a payment authority in favour of the Mission. Copies of the request will also be endorsed to the Ministry of External Affairs and the Mission concerned.
- (v) On receipt of payment authority, the Mission will incur expenditure out of the deposit received. The expenditure so incurred will be debited to the head mentioned at (iii) above.

19. G.O.I. Press  
Note No. 13.7,  
dated 11/11/57

20. No.  
FTX.93/60/3, dated  
21/06/60

**Sub :- Release of foreign exchange for subscription for books and periodicals**

Under the existing exchange regulations, private individuals, Government Departments, Libraries and other institutions are allowed foreign exchange for payment of subscriptions for magazines or periodicals and the cost of books (not more than one copy of each). This facility is allowed by all banks authorised to deal in foreign exchange without prior approval of the Reserve Bank of India. For importing larger number of books and periodicals, it is necessary under the present import policy to obtain licences. The licensing policy in regard to books has been liberalised and licensing authorities have been instructed to dispense with the usual formalities in issuing licence for books. Applications for these licences have further been exempted from payment of licence fee. Remittance facilities are also available for payment of membership fee to international clubs and scientific bodies.

21. G.O.I. No,  
F.1(43)-EC/60,  
dated 23/03/61

22. No.  
FTX.44/61/19,  
dated 17/06/61

**Sub :- Foreign exchange for Government servants going abroad**

Regarding applications for release of foreign exchange to Government servants going abroad at their own-expense, except in the case of medical treatment abroad, it has been decided to revert to the old procedure of such applications being dealt with by the Reserve Bank of India. The applications should, however, be sent to the Assistant Exchange Controller of the branch office concerned of the Reserve Bank of India through the State Government or the Administrative Department concerned, who at the time of forwarding the applications, should certify that no payment will be made to the applicant whilst abroad through Government channel.

**2. Foreign Exchange.**

1. G.O.I. No. P/II-  
1(18)65, dated  
13/04/66

2. No.  
FTC.18/63/14,  
dated 24/06/66

**Sub :- Import of plants and machinery- execution of separate contracts in India for Civil Works.**

The India Supply Mission, London place contracts for the supply of Plant and Machinery on suppliers located in U.K./Continent. Similarly, the India Supply Mission, Washington place contracts for such equipment located in the U.S.A/Canada. Payment to suppliers in such cases is required to be made in foreign currency. Indentors have requested those Missions to conclude such contracts for the supply of plant and machinery separately and for the erection and commissioning portion of the works separately, stipulating, inter alia payment for the civil works portion of the contract in rupees and the erection and commissioning portion in sterling or dollars, as the case may be. The overseas Missions are handicapped in negotiating and concluding contracts involving civil works where payment in rupees is to be provided for. In such cases the best course would be for the Project Authorities themselves to conclude separate contracts with the supplier for "Civil works" relating to the erection of plant and machinery and providing for

payment in rupees. The India Supply Mission, London and Washington will not be able in future to assist the Indentors/Project Authorities in placing contracts for the "Civil works" portion of the Project including payment in rupees.

3. G.O.I. No. 14(6)-  
AE.66, dated  
09/08/66

**Sub :- Import of plants and machinery from abroad-orders on foreign suppliers.**

4. No.  
FTX.117/66/2,  
dated 31/08/66

In view of the manufacturing capacity now available in India and the higher rupee cost of the imports because of devaluation of the rupee, it will not be desirable to issue letters of intent to foreign suppliers without going through the usual formalities. Adequate manufacturing capacity and fabricating facility have been developed in the country and the import of components, spares and raw materials for Indian industries have been liberalised. It should be more advantageous and competitive to place orders on Indian suppliers for the required equipment and machinery. As a general rule, it is only in cases where the necessary equipment and machinery for suitable substitutes for them are not manufactured indigenously that orders on foreign suppliers should be placed. No commitment should be entered into with foreign suppliers either by issuing a letter of intent or by placing an order without obtaining the prior clearance of the Director General, Technical Development, New Delhi.

5. G.O.I. No.  
F.1(33)-EC/66,  
dated 09/06/66

**Sub :- Foreign exchange for payment of contribution to Charities/Trusts abroad**

6. No.  
FTX.4/66/227,  
dated 30/06/66

Whenever a State Government makes a contribution in Indian rupees to Charities/Trusts located abroad, it should be noted that any rupee with a foreigner or a non-resident organisation is a potential foreign exchange liability. Therefore, State Governments should not make any rupee contributions to Charities/Trusts which are located abroad even if thereby any understanding or suggestion that the recipient organisation will not ask for any remittance facilities. Similarly, private individuals and institutions should also be discouraged from doing so.

7. No.  
BW.2/39/143,  
dated 13/07/60

**Sub :- Government funds must be deposited into Treasury.**

Article 284 of the Constitution and Rule 9(1) of the Assam Treasury Rules lay down that all Government funds have to be deposited into the Treasury as deposit of such funds with private banks is not admissible. All the administrative Departments should, therefore, instruct all controlling officers under their control not to withdraw any amount not required for immediate disbursement from the Treasury so that the necessity for keeping any accounts with a private bank does not arise. In cases where opening of accounts by Government servants receiving money in their capacity as Government servants with private banks is unavoidably necessary, previous permission of Finance (Budget) Department should be obtained as required under Rule 9(1) of the Assam Treasury Rules furnishing proper justification in the light of instructions conveyed in Government letter No. BW.2/59/3, Dated 29th January, 1959 above.



### 3. Financial Advisers.

I. No.  
FEG.47/67/121,  
dated 10/08/70

**Sub :- Duties and functions of the Financial Advisers.**

The first and foremost duty of the Financial Adviser as a representative of the Finance Department, is to advise the Administrative Department on financial matters :-

- (1) All cases relating to planning of schemes - normal and plan, supplementary demand, re-appropriation, advance from contingency fund, advance from general provident fund, surrender of savings, grant of honorarium, fixation of pay, joining time, pension cases and other financial matters which require concurrence of the Finance Department should invariably be routed through the Financial Adviser.
- (2) Any case where the advice of the Financial Adviser is over-ruled by the Administrative Department should be shown to the Financial Adviser for his information.
- (3) Routine cases such as drawal of proceedings, deputation of departmental officers, suspension, etc. which are mostly administrative in nature and do not require the concurrence of Finance Department should not be referred to the Financial Adviser.
- (4) The question of reference to the Financial Adviser for financial matters can arise only after the Administrative Departments have examined the case from the administrative and policy point of view and have arrived at some tentative view. So the case must have gone up at least to the level of an Under Secretary. To ensure this, it is laid down that no reference to a Financial Adviser can be made from a level lower than an Under Secretary.
- (5) Necessary ministerial assistance, if and when required, may be given to the Financial Adviser for typing and other such jobs.

### 4. Finance Department.

I. O.M. No.  
FEG.25/87/2, dated  
10/01/89

**Sub :- Procedure for making reference to Finance Establishment.(A) Department.**

It is observed that very often cases of pay fixation are sent to Finance Establishment.(A) Department without examining the cases properly in the administrative departments resulting in undue delay and back references etc. In order to avoid such back references, it is impressed upon all administrative departments that before referring the case to Finance, the administrative departments may examine the case as per provisions of F.Rs. & S.Rs. and thereafter submit the case to Finance if the disposal of such case is not within their competence. While referring the cases to Finance, the following information/ materials should accompany the proposal :-

- (1) A clear precis of the case.
- (2) All connected papers viz. notifications of appointment, promotion orders, charge report etc.

- (3) Whether it is a normal fixation. If so, the reason for referring to Finance.
- (4) Whether pay is to be fixed on new appointment/promotion from one post to another or by transfer.
- (5) Whether the Government servant is permanent. If permanent, to which post.
- (6) Difficulties, if any, faced by the department in fixation.

Apart from this, specific views of Financial Advisers of the department may be obtained indicating at what stage the pay is to be fixed under the relevant provision of F.Rs and S.Rs.

Finance Department will not entertain proposals of fixation of pay if they are not sent in the manner prescribed above.

2. O.M. No.  
FC(1).18/89/11,  
dated 23/05/92

**Sub :- Revised detailed guidelines for submitting proposals to Finance Department for concurrence.**

It has been observed that many a time administrative departments do not furnish adequate information while submitting their proposals to Finance Department for concurrence. This results in needless and avoidable delay in disposal of proposals. It is, therefore, emphasised that proposals for creation of posts, issue of administrative approval, purchase of vehicle, retention of posts, implementation of schemes etc. should be submitted to Finance alongwith the views of Financial Adviser, and should have the following relevant information for examination and speedy disposal. These guidelines are in supersession of previous guidelines/orders, if any in this regard.

**A. For creation of posts.**

- (1) Detailed justification for creation, preferably in quantitative terms.
- (2) Existing staffing pattern/category-wise.
- (3) Whether the proposed post is admissible as per norms and if so what are the norms.
- (4) Financial implication for one full year along with the yard-stick of issue and receipt of last 3 years for creation of ministerial post (every 1500 annual average receipt entitles the post of Assistant) should be furnished.
- (5) Whether the expenditure is within the establishment ceiling fixed by P & D./Development Commissioner for Hill Areas.
- (6) Approval of Personnel Department in respect of gazetted posts.
- (7) Whether scale of pay of the post is in conformity with R.O.P. Rules.
- (8) Approval of Planning and Development/Development Commissioner for Hills Areas/ Welfare of Plains Tribes and Backward Classes Department/Departmental Committee/if expenditure is to be met from plan budget.

- (9) Specific fund position in the budget with details of head of account where there is provision for the purpose with page number of the respective budget volume have to be indicated. Budget provision utilised upto the date of submission of the proposal and provision still available should be clearly indicated.
- (10) Norms for creation of new offices/divisions/sub-division etc. where such proposals are made.
- (11) The department should clearly indicate in their proposals for creation of posts that there is no scope for rationalisation of the deployment/ utilisation of existing posts. Furthermore, in proposals for schematic posts the department should at first, necessarily rationalise the deployment of existing posts that are being entertained against obsolete schemes.

**B. For approval of schemes.**

- (1) Approval of Planning and Development/Development Commissioner for Hill Areas/Departmental Committee/Welfare of Plains Tribes and Backward Classes Department if the expenditure is from Plan/Hill Plan/T.S.P./S.C.P.
- (2) Detailed head of account indicating specific provision for the purpose with page number of the respective budget volume. Budget provision utilised upto the date of submission of the concerned scheme/ proposal and the provision still available should also be mentioned. The amount sanctioned under D.F.P. Rules under that specific head of account upto the date of submission of the concerned proposal may also be indicated.
- (3) If it is a continuing scheme, last year's sanctioning letter be furnished or copy of the sanctioning letter.
- (4) Detailed justification for each item of expenditure in the scheme.
- (5) For purchase of equipment costing above Rs. 25,000/-, the specific approval of P & D. is to be furnished.
- (6) For purchase of any equipment regardless of amount under T.S.P./S.C.P./ Hill Plan, specific approval of W.P.T. & B.C. Department/Development Commissioner is required.
- (7) For purchase of machine/equipment/furniture etc. whether quotation has been floated, if so, comparative statement accepting lowest rate be submitted. In this connection, approval of purchase board should also be furnished.
- (8) For purchase of equipment and material, the department should certify that they have complied with the provisions of Assam Preferential Stores Purchase Act, 1989; where it cannot be complied with for genuine reasons, clearance from the competent authority should be obtained.
- (9) Whether the scheme is a transferred scheme to the District Council is to be indicated as no sanction of Finance is required for implementation of transferred schemes in view of O.M.No.HAD.218/77/155 dated 14/11/79 and Finance letter No. FE.353/71(U/O)/6 dated 03/03/71.

- (10) For diversion of plan money by re-appropriation etc. the specific approval of Planning and Development/Development Commissioner for Hill Areas/Welfare of Plains Tribes and Backward Classes Department for T.S.P./S.C.P. is required.

**C. For Centrally Sponsored/Central Sector Schemes.**

**(a). For New Schemes.**

- (1) Copy of Government of India's sanction should be furnished.
- (2) Corresponding provision in the State budget should be indicated.

**(b). For continuous schemes.**

- (1) Copy of Government of India's original sanction be furnished.
- (2) Copy of Government of India's letter for continuance of the scheme during current financial year.
- (3) Funds released by Government of India and their utilisation during the preceeding five years.
- (4) Corresponding provision in the State budget should be indicated.

**D. For issue of Administrative Approval to buildings/works.**

- (1) Plan and estimate be prepared on the basis of latest P.W.D. Schedule rate fully countersigned by Chief Engineer, P.W.D./Secretary, P.W.D. as the case may be.
- (2) The amount earmarked for existing/continuing building project.
- (3) The amount earmarked for new projects.
- (4) Approval of Planning and Development/Development Commissioner for Hill Areas/ Departmental Committee/Welfare of Plains Tribes and Backward Classes Department, if the expenditure is to be met from Plan/T.S.P./S.C.P.
- (5) Detailed head of account where there is specific budget provision for the purpose and expenditure incurred till then with page number of respective budget volume have to be indicated.
- (6) If the expenditure is met from P.W.D. budget, P.W.D's views regarding fund position have to be indicated.
- (7) If any expenditure charge has been incorporated in the estimate over the scheme rate relevant documents/notification be furnished.

**E. For purchase of vehicle.**

- (1) Designation of the officers/division/sub-division/office to whom vehicles are allotted should be indicated and justification for providing vehicle to such officer/organisation.
- (2) Full justification for purchase of new vehicle.

- (3) Whether the expenditure is within the ceiling fixed by Planning and Development Department/Development Commissioner for Hill Areas/Welfare of Plains Tribes and Backward Classes Department for T.S.P./S.C.P.
- (4) Approval of Planning and Development/Development Commissioner/Departmental Committee/Welfare of Plains Tribes and Backward Classes Department if expenditure is to be met from Plan/S.C.P./Hill Plan Budget.
- (5) If the vehicle is for replacement, the old vehicle will have to be condemned and disposed of first, at a price not below Rs. 20,000/- in view of Finance letter No.FC(III) 1365/83(U/O) dated 07/01/84. Necessary documents in this regard may be furnished.
- (6) Designation of officers who are entitled to Ambassador/Jeep/other vehicle under the rules should be furnished.
- (7) Detailed head of account where there is specific budget provision for the purpose and expenditure incurred till then under "16-Motor vehicle" with page number of the respective budget provision should be indicated.
- (8) Proposals for pool vehicles will not be entertained.

**F. Release of grant-in-aid.**

- (1) Approval of Political Department if and where necessary.
- (2) Specific approval of P & D. is required for proposals under general plan vide their letter No. PDP.220/91/13 dated 12/02/92. Further, approval of Welfare of Plains Tribes and Backward Classes Department and Development Commissioner for Hill Areas is compulsorily required for any expenditure irrespective of amount, under T.S.P./S.C.P./Hill Plan.
- (3) Utilisation Certificates of last year's grant, if any, should be furnished. Further, the previous year's balance sheets and current year's budget estimate should be necessarily furnished if the grant-in-aid is proposed for an Institution/Organisation.
- (4) Detailed head of account where there is specific fund for the purpose with page number of the respective budget volume have to be indicated. The provision available upto the date of submission of the concerned proposal and the amount expended including amount sanctioned under D.F.P. Rules should be distinctly shown.
- (5) Detailed justification for the proposal.

**G. For issuing revised Administrative Approval.**

- (1) Copy/relevant file of the issue of original Administrative Approval sanctioned.
- (2) The amount spent upto now.
- (3) The amount required now.
- (4) Probable date of completion.

(5)Comparative statement.

(6) Detailed head of account where there is specific budget provision for the purpose with page number of the respective budget volume have to be indicated. The amount utilised upto the date of submission of the concerned proposal and the amount still available along with the amount sanctioned under D.F.P.Rules should be clearly indicated.

(7)The increase in cost to be explained in terms of C.P./Wholesale price index.

(8) Where there is a time overrun, reasons therefore along with its effect on cost overrun.

(9)Revised plan and estimate of the work duly countersigned by competent authorities.

**H. For Retention of posts**

1. Relevant file from where the posts were originally created.
2. Copy of original sanctioning letter creating the posts if the relevant file is not handy.
3. Whether the retention proposal has been examined on the line of O.M. No. FC(I) 18/89/1 dated 20/04/89 and No.FC(I)18/89/2 dated 24/10/89.
4. Specific view of Financial Adviser.
5. Copy of last sanctioning letter upto which the posts are retained with relevant file.
6. Copies of annual retention orders issued consecutively for 5 years under D.F.P. Rules.
7. Last Finance approval to retain the post/creating the post.
8. Specific Budget provision under plan/non-plan.

**I. For Repair of vehicle.**

1. Approval of Planning and Development/Development Commissioner for Hill Areas/ Welfare of Plains Tribes and Backward Classes Department if the expenditure is to be met from Plan budget/Hill Plan/S.C.P./T.S.P.budget.
2. Detailed head of account where there is specific provision for the purpose with page number of the respective budget volume have to be indicated. The amount utilised upto the date of submission of the concerned proposal and the amount still available together with the amount sanctioned under D.F.P. Rules should be clearly indicated.
3. Whether the proposal has been examined properly in the light of OM.No.FC(III)49/88/57 dated 11/09/89, if so, information sought for under the said O.M. may be furnished. In case of deviation full justification should be given for each such deviation.

**J. Other.**

In addition to the above, the Departments are free to furnish any other relevant information that they may deem necessary to facilitate and expedite Finance Department's concurrence.

3. O.M. No.  
AR.35/92/Pt/8,  
dated 07/09/92.

**Sub :- How to make reference from one administrative department to another department for consultation.**

Whenever any matter in a file of an administrative department or otherwise is referred to a consulting department for consultation, the relevant issues involved and the views of administrative department in respect of each such issues should be clearly spelt out with the approval of the Special Commissioner/Commissioner/Secretary of the administrative department to facilitate their efficient and prompt disposal. No such reference from an administrative department is to be made without the approval at least at the level of the Secretary of the department.

4. O.M. No.  
FEC(II).67/92/7,  
dated 18/01/93

**Sub :- Procedure regarding reference from administrative departments to consulting departments.**

Instructions have been issued from time to time that while forwarding proposals to the consulting departments, the proposals should be self-contained and should have the approval of departmental Secretary/Commissioner etc. This was last reiterated vide O.M. No AR.35/92/pt/8 dated 07/09/92 under the signature of the Chief Secretary, in terms of a decision of Secretaries Committee meeting dated 26/08/92.

It is observed that even after the above instructions, proposals are being sent to Finance Department, in most of the cases, with vague one or two line endorsements. This lead to avoidable delay and queries.

It is therefore, reiterated once again that henceforth proposals referred to Finance Department should be self-contained, complete with all requirements and should have the approval of the departmental Secretary/Commissioner. Incomplete and vague endorsements without clearly spelling out the issues involved and the point/points on which Finance Department's approval/concurrence/views is /are required, will not be entertained and will be returned to the referring departments.

5. O.M. No.  
FEC(II).37/93/1,  
dated 24/09/93

**Sub :- Obtaining the views of Finance Department on proposals placed before cabinet.**

Under the Assam Rules of Executive Business, it is prescribed that wherever the consultation with the Finance Department is necessary, such consultation shall take place before the issue of orders, or submission of the case to the Cabinet. Despite this clear instruction, Finance Department continues to receive proposals for concurrence after obtaining the approval of the Cabinet, or after issue of the orders. This amounts to a clear violation of the Rules and it is reiterated that in future, where any matter involving financial implications is placed before the Cabinet for approval, the Commissioner/Secretary of the administrative department shall first obtain the view of the Finance Department and incorporate the same in the note for the Cabinet before placing the same before the Cabinet. It is the personal responsibility of the Commissioner/Secretary to ensure that the provisions of the rules for conduct of business are fully complied with.

**Sub :- Rush of proposals in Finance Department towards end of financial year.**

The above instruction shall be strictly adhered to.

6. O.M. No.  
FC(III).18/93/27,  
dated 28/02/94

There is a always rush of proposals in Finance Department towards the end of the financial year. Such a last minute rush of proposals gives little scope to Finance Department to examine the proposals properly. Last minute clearance from Finance Department also causes heavy rush in the Treasuries. There are also instances of lapse of sanction including LOC due to late sanction.

To avoid all these difficulties, it is impressed upon all Departments to process the proposals quickly and to submit the same for Finance's concurrence, where necessary, at the earliest but not later than 15/03/94 after which Finance Department will not entertain any proposal.

The plan proposals, the expenditure of which will be met from the Supplementary provision proposed from March/94 Session of the Assembly may also be submitted to Finance Department within the aforesaid time so that expenditure can be incurred immediately after the S.D. is passed by the Assembly.

#### 5. Financial Power - regarding Family Welfare Programme.

1. No.  
FEB.31/89/21,  
dated 21/11/89

**Sub :- Delegation of powers to the Administrative Department in respect of Family Welfare Programmes.**

I am directed to say that the Governor of Assam is pleased to delegate the powers for according sanction of schemes of Family Welfare Programmes as approved by the Government of India to the Secretary to the Government of Assam, Health and Family Welfare Department subject to the following terms and conditions :-

1. That the schemes are 100% centrally sponsored.
2. That this delegation will not in any way commit Finance Department to the continuance or normalisation of the schemes once Central assistance ceases.
3. The creation of posts and purchase of vehicles shall not be made without prior concurrence of Finance Department.
4. That copies of sanctions are endorsed to Finance and Planning and Development Departments.
5. That the Financial Adviser attached to Health Department is consulted before issue of orders etc.

This is issued in supersession of this department's earlier U/O endorsement No. FE/2609/69 dated 06/11/69, communicated vide Health and Family Welfare Department's letter No. HLB.FP-30/69/50 dated 17/11/69.



## 6. Financial Inspection - Functions of

I. No. AR. 26/78/10,  
dated 07/09/78

**Sub :- Assessment of workload to determine staff requirement in different offices.**

The matter regarding assessment of staff admissible in Government Offices was discussed with Secretary Personnel. It is felt that there need not be any duplication in the work done by the Director of Financial Inspections and the Administrative Reforms Department. The Administrative Reforms Department may undertake studies for working out the general norms and principles for arriving at the admissibility of staff but the actual requirement of staff in an office, whether a post should be given or not, or the number of posts of any category admissible, may be left to be worked out by the Director of Financial Inspections. The Administrative Reforms Department may also examine procedures, important policies and programmes.

The Director of Financial Inspections and his staff may be trained for this purpose as the Staff Inspection Units attached to the Ministry of Finance, Government of India. The advantage of this arrangement is that the Ministry of Finance, Government of India, creates the posts on the recommendations given by the Staff Inspection Units. The same procedure can be followed in Assam also.

# G

## 1. General Provident Fund.

I. No. FMP.  
9/33/21, dated  
21/11/33

**Sub :-Advances from General Provident Fund to Government servants for house building purposes on verge of retirement.**

1. It is decided to grant advances for the purchase or construction of a house, including the cost of site, to Government servants, other than displaced Government servants before they reach the age of superannuation.

Such advances will be granted subject to the rules of the provident funds concerned, to the extent modified in paragraph 2 below, and also subject to the other terms and conditions detailed in the annexure.

2. (a) Subject to the condition that the advance from a contributory provident fund will not exceed the amount of subscription and interest thereon at the subscriber's credit in the fund at the time the advance is granted, such an advance shall be limited to the following :-

(i) in the case of a gazetted officer twelve months' pay or Rs. 30,000 whichever is less; and

(ii) in the case of a non-gazetted officer, twelve months' pay or Rs. 10,000 whichever is less.

(b) The grant of an advance to a Government servant under these orders will be subject to the condition and will be so arranged that the net pay drawn by the Government servant after all compulsory deductions, including instalments of the house building advance, are made (e.g., provident fund subscriptions, income-tax, recovery of loans and other advances, etc.) will not be less than half his basic pay.

Provided that if some amount becomes recoverable after a house building advance has been sanctioned, which has the effect of reducing the net pay to less than half the basic pay, such additional recovery will still be made.

(c) An advance granted under these orders will be recoverable in equal monthly instalments of not less than one-sixtieth each of the amount of advance, with three additional instalments for interest at the rate prescribed in the relevant provident fund rules.

3. Authorities who are competent to sanction advances from provident funds for any of the recognised purposes may sanction advances for the purpose of house building also if all the terms and conditions set out in this Memorandum and its annexure are fulfilled. Cases necessitating the relaxation of any of the terms and conditions should be referred to Finance (A.P. & F.) Department.

4. An officer who has obtained an advance in accordance with the orders contained in the Department letter No. FMP. 10/51/84, dated 4th December 1951, will not be eligible for a further advance under these orders.

### ANNEXURE

#### Terms and conditions for the grant of advances

1. An advance will be admissible only for the bonafide purpose of building or acquiring a suitable house including the cost of the site, for the personal residence of the officer concerned, and if the amount advanced is later found to be in excess of that actually expended for this purpose, such excess shall be refunded to Government forthwith.

**NOTE 1 :-** Before sanctioning an advance for the construction of a house, the administrative authorities should satisfy themselves that -

- (a) the advance is actually required for house building purposes ;
- (b) the officer concerned possesses or intends to acquire forthwith the right to build on the site on which the house is proposed to be built.
- (c) the amount of advance plus such other private savings, if any, as the Government servant may have, would be sufficient to build a house of the type proposed;
- (d) the applicant has an approved plan and permits from the local authorities for the purchase of building material to the extent required and at controlled rates.

**NOTE 2 :-** In the case of advance for the purchase of a ready-made house, it should be examined whether the officer will secure an undisputed title to the house and the land on which the house is built as soon as the purchase price is paid; that there will be no legal obstacle to the house and or the land being mortgaged to Government; and that government will have the right of fore-closing on the condition mentioned in the mortgage bond.

**NOTE 3 :-** The Head of the office in the case of a non-gazetted Government servant, and the Controlling Officer in the case of a gazetted Government servant, should when the amount of advance is drawn, send to the Audit Officer concerned a certificate to the effect that the necessary agreement has been signed by the Government servant drawing the advance and that it has been examined and found to be in order. As soon as possible, but not later than two months, thereafter, the administrative

authority should get the mortgage bond duly executed by the Government and submit every mortgage bond promptly to the Accounts officer concerned for examination before final record.

2. The advance may be granted also for the purpose of repaying a private loan taken by a Government servant expressly for the purchase of a house, provided that -

(a) the applicant has acquired an unencumbered title to the house purchased;

(b) the loan for the purchase of the house was taken not more than 12 months before the date of receipt of the application for an advance to discharge it.

3. No advance shall be admissible to an officer, whose net pay, at the time of his application for the advance, after all compulsory deductions are made (e.g. Provident Fund subscriptions, income-tax, recovery of loans and other advances, etc.), is less than half his basic pay.

4. The advance will be payable to the Government servant in one lumpsum.

**NOTE 1 :-** In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the administrative authority may, at their discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the officer, steps may be taken to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

**NOTE 2 :-** The administrative authority may also call for necessary information from the officers taking the advance as to the progress of construction of the house in order to satisfy themselves that the amount advanced is being expended for the purpose it was intended.

**NOTE 3 :-** The last pay certificate granted to an officer who has drawn an advance under these orders must specify the original amount of such advance, the amount repaid and the balance together with interest, if any.

5. Before the advance is actually drawn, an agreement should be executed in Form I attached. Thereafter, the house purchased or to be built, together with the land it stands upon should be mortgaged to Government in the appropriate form (Form II), within two months of drawing the advance. When the recovery of the advance (with interest) has been completed, the mortgage will be released by Government in Form III attached.

**N.B.-** The mortgage bonds should be kept in the safe custody of the respective District Registrar of the registration district. When the advance has been fully repaid, the mortgage will be released by Government after obtaining a certificate from the Accountant General as to the complete repayment of the advance and interest).

#### FORM I

Form of Agreement to be executed at the time of drawing a house building advance from Provident Fund

AN AGREEMENT MADE THIS \_\_\_\_\_ day of \_\_\_\_\_ one thousand nine hundred and \_\_\_\_\_ BETWEEN \_\_\_\_\_ son of \_\_\_\_\_ at present serving as \_\_\_\_\_ (hereinafter called the Borrower, which expression shall include his heirs, executors, legal representatives and administrators) of the one part and the Governor of Assam (hereinafter called the Government which expression shall include his successors and assigns) of the other part.

WHEREAS THE

has purchased  
borrower has agreed to purchase  
desires to construct

\*

(\* Strike off the alternatives which do not apply) a house described in the Schedule hereto annexed (hereinafter referred to as the said House) and WHEREAS the Borrower has under the provisions of Governor of Assam, Finance Department letter No. \_\_\_\_\_ dated the \_\_\_\_\_ day of \_\_\_\_\_ One thousand nine hundred and \_\_\_\_\_ and of the rules appended to the said Memorandum (Hereinafter referred to as the said rules which expression shall include any amendment thereof for the time being in force) applied to the Government for a loan of Rupees \_\_\_\_\_ out of the amount standing to the credit of the Borrower in \_\_\_\_\_ Provident fund (hereinafter referred to as the said Fund) and the Government have agreed to lend the said sum of Rupees \_\_\_\_\_ to the Borrower on the terms and conditions hereinafter contained, NOW IT IS HEREBY AGREED by and between the parties hereto that in consideration of the sum of Rupees \_\_\_\_\_ paid by the Government to the Borrower (the receipt of which sum hereby acknowledge as) the Borrower hereby agree with the Government -

- (1) to repay to the Government the said amount with interest calculated in accordance with the rules of the said Fund for the time being in force by a monthly instalment of Rupees ..... to be deducted from his salary as provided for by the rules of the said Fund and the Borrower hereby authorises the Government to make such deductions;
- (2) within one month from the date of those presents to expend the full amount of the said loan in the purchase of the said house/repayment of the loan taken for the purchase of the said house;
- (3) to commence construction of the said house within six months of the date of these presents and to complete the said house within a period of one year from the date of commencement of construction of the said house or within such extended period as may be laid down by the Government;
- (4) if the actual purchase price paid for the house is less than the amount received under these presents by the borrower or if the amount of the loan taken by the borrower for construction of the house is less than the amount advanced under these presents to repay the difference to the Government forthwith;
- (5) to execute a document mortgaging the said house to the Government as security for the amount advanced to the borrower under these presents as also for the interest payable for the said amount in the form provided by the said rules.

AND IT IS HEREBY AGREED AND DECLARED THAT if the said house has not already been purchased/ is not purchased and mortgaged as aforesaid within one month from the date of these presents or if the borrower fails to repay the amount of the loan taken by him for the express purpose of purchasing the said house within a period of one month from the date of these presents or if the borrower fails to commence and complete the construction of the said house as herein before agreed, or if the borrower becomes insolvent or quits the services of the Government or dies the whole amount of the loan together with the interest accruing thereon shall immediately become due and payable to the Government.

IN WITNESS WHEREOF the Borrower has hereunto set his hand and the Governor of Assam has caused \_\_\_\_\_ for and on his behalf set his hand the day and year first before written.

### SCHEDULE

Full \* Description of the house (including the house site) if already constructed

OR

\* Description of the house site on which the house is proposed to be constructed.

( \* The description should include boundaries, measurements, and property number and other particulars to identify the property).

Signed by \_\_\_\_\_

in the presence of

(Signature of the Borrower).

(1) \_\_\_\_\_

(2) \_\_\_\_\_

Witnesses.

Signed by \_\_\_\_\_

(Name and Designation of the officer )

(Signature and Designation of the officer)

For and on behalf of the Governor of Assam.

In the presence of:

(1) \_\_\_\_\_

(2) \_\_\_\_\_

### FORM II

#### Form of mortgage

THIS INDENTURE MADE THE \_\_\_\_\_ one thousand nine  
hundred \_\_\_\_\_ and \_\_\_\_\_ BETWEEN  
\_\_\_\_\_ of  
\_\_\_\_\_

(hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and the Governor of Assam (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. \_\_\_\_\_ for the purpose of enabling him to defray the expenses of building house on the said hereditaments/ of the purchase of the said hereditaments as a suitable residence for his own use.

AND WHEREAS under the provisions of Government of Assam, Finance Department letter No. \_\_\_\_\_ dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ and of the rules appended to the said memorandum (hereinafter referred) has agreed to advance to the mortgagor the said sum of Rs. \_\_\_\_\_ from the amount standing in the credit of the mortgagor in \_\_\_\_\_ Provident Fund (hereinafter referred to as 'the said fund'). NOW THIS INDENTURE WITNESSED that in pursuance of the said agreement and in consideration of the sum of Rs. \_\_\_\_\_ paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor both hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. \_\_\_\_\_ and interest thereon calculated according to the rules of the said Fund for the time being in force on the \_\_\_\_\_ day of \_\_\_\_\_ next and if the loan shall not be repaid on that date will pay interest in accordance with the rules of the said Fund for the time being in force. AND THIS INDENTURE ALSO WITNESSED that for the consideration aforesaid the mortgagor both hereby convey transfer and assure unto the mortgagee ALL the piece of land situated in the \_\_\_\_\_ district of \_\_\_\_\_ registered district of \_\_\_\_\_ sub-registration district of \_\_\_\_\_ containing more or less now in the occupation of the mortgagor and bounded on the North by \_\_\_\_\_ on the South by \_\_\_\_\_ on the East by \_\_\_\_\_ and on the West by \_\_\_\_\_ together with the dwelling-house and out-offices, stables, cook-rooms and out building now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS THAT IF AND AS the said advance of Rupees \_\_\_\_\_ made upon the security of these presents shall have been repaid and interest thereon calculated according to the rules of the said Fund by the reduction of monthly instalments of the salary of the mortgagor as in the said rules and in the rules of the said Fund mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND/it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of Rupees \_\_\_\_\_ and interest thereon calculated according to the rules of the said fund shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said

hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said rules and the rules of the said Fund for the time being in force shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said rules and the rules of the said Fund on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, has hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

In the presence of

1st Witness

Address:

Occupation ;

2nd witness

Address

Occupation

(The deed should be registered)

**NOTE :-** There should be two witnesses.

### **FORM III**

(See Form IV of Government of India)

#### **Form of reconveyance for House Building Advances**

THIS INDENTURE MADE THE \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ BETWEEN THE GOVERNOR OF ASSAM (hereinafter called the Governor) of the one part and \_\_\_\_\_ of \_\_\_\_\_ (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and made BETWEEN the mortgagor of the one part and the Governor of the other part and registered at \_\_\_\_\_ in Book \_\_\_\_\_ volume pages \_\_\_\_\_ to \_\_\_\_\_ as No. \_\_\_\_\_ for \_\_\_\_\_



(hereinafter called the PRINCIPAL INDENTURE) WHEREAS ALL money due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the President has accordingly at the request of the mortgagor agreed to execute such reconveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSED that in pursuance of the said agreement and in consideration of the premises the Governor both hereby grant assign and recovery unto the mortgagor his heirs, executors, administrators and assigns ALL THAT THE piece of land situate in the \_\_\_\_\_ containing \_\_\_\_\_ more or less bounded on the North by \_\_\_\_\_ On the South by \_\_\_\_\_ on the East by \_\_\_\_\_ On the West by \_\_\_\_\_ together with the dwelling-house and out-offices, stables, cock-rooms and outbuildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights, assessments and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Governor into out of or upon the same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts claims and demands for, or, in respect of, the said moneys of any part thereof, or, for or in respect of, the PRINCIPAL INDENTURE OR of anything relating to the premises AND the Governor hereby covenants with the mortgagor, his heirs, executors, administrators and assigns that Governor has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof, are is or can be impeached, encumbered or affected in title estate of otherwise howsoever, IN WITNESS whereof the Governor of Assam has caused \_\_\_\_\_ on his behalf to set his hand the day and year first above written.

Signed by \_\_\_\_\_ for and on behalf of the Governor of Assam in the presence of \_\_\_\_\_

2. No. AAM.  
11/62/6, dated  
21/03/62

**Sub :- Application for advance from G.P. Fund.**

All applications for advances from G.P. Fund should invariably be accompanied by a statement of G.P. Fund Account last received from the Accountant General, Assam. No advance/final withdrawal will be allowed to officers who fail to furnish the correct statement of account from the Accountant General, Assam. In case, however, such a statement is not readily available then, a certified copy of the balance in the Fund Account should be furnished with the application.

3. No. FMP.  
9/34/344, dated  
08/02/62

**Sub :- Final withdrawal for house building purposes from General Provident Fund.**

Final withdrawal from provident fund may also be permitted to State Government servants for house building purposes in addition to house building advances sanctioned under the relevant provision of Assam Financial Rules on the following terms and conditions :-

(a) Withdrawal may be permitted either for the purpose of building or acquiring a suitable house including repairs and extension of the existing house and the cost of site or for repayment of any outstanding amount on account of loan obtained from private sources, including house building loan expressly taken from the Government for the aforesaid purpose under the provision of the Assam Financial Rules and by availed of at least 12 twelve months before the application for withdrawal. Such withdrawal shall be permitted once only.

*Explanation :-* It is hereby expressly provided that withdrawal will also be admissible in order to enable the completion or extension of houses built out of house building advances granted by the Government of Assam and mortgaged to the Governor of Assam at the time of granting the final withdrawal of Provident Fund money for the above purpose.

(b) The concession will be admissible to State Government servants owning no house and who are subscribers to any Government Provident Fund, before attaining the age of superannuation, at any time not earlier than 10 years or, on their completion of 23 years total service including broken periods of service (if any), whichever is earlier.

(c) Withdrawal from the provident fund shall not exceed (1) one half of the amount standing to the credit of the Government servant in the case of a non-contributory provident fund or the amount actually subscribed by him along with interest thereon standing to his credit in the case of a contributory provident fund, as the case may be, or (2) the actual cost of the house including the cost of the site repair, or extension, or completion, or repayment of the loan in that behalf, whichever is less. If, as mentioned above, the amount withdrawn exceeds the actual expenditure or repayment as aforesaid, the excess shall be refunded to the Government forthwith in the lump sum together with interest thereon at the rate provided in Rule (15) of general provident fund (Assam Services) Rules or the corresponding rule of other Provident Funds from the month of such withdrawal by the Government servant for being credited to his account in the relevant provident fund. The actual expenditure incurred in connection with sale or transfer deeds may be reckoned as part of the cost of the house.

(d) The house proposed to be acquired or redeemed by the Government servant with the help of the amount withdrawn as aforesaid shall be situated at the place of his duty or his intended place of residence after retirement ;

(e) Withdrawal will be permitted for the building, acquisition or redemption of one house only in those cases where the Government servant does not already own a house at the place referred to above ;

(f) In the case of construction of a house, the withdrawal will be permitted only in equal instalments (not less than two and not more than four in number), the instalments after the first being authorised by the administrative authority after verification regarding progress of construction of the house . The Accountant General, will authorise payment for the whole amount sanctioned. But the second and subsequent instalments shall be drawn on administrative authority being satisfied on production of vouchers that the actual expenses incurred by the drawee justify such subsequent withdrawals.

2. Other terms and conditions laid down in annexure to the Department letter No. FMP. 9/53/21 dated 21/11/53 shall apply mutatis mutandis and than no mortgage of the house shall be required for final withdrawal from provident fund for the aforesaid purpose.

3. Before the advance is granted the applicant should sign and submit to the sanctioning authority an undertaking as in the form annexed and should strictly follow these conditions. The authority competent to sanction non-refundable advance from provident fund shall be the same authority who sanctions advances from provident fund for other purposes for special reasons.
4. The actual withdrawal from the fund will be made only on receipt of an authorisation from the Accountant General, Assam who will arrange this as soon as the formal sanction of the competent authority has been issued.
5. The concession now sanctioned will not be in addition to that sanctioned under Finance Department letter No. FMP. 9/53/21 dated 21/11/53 referred to above, and letter No. FMP. 10/51/84 dated 04/12/51 as amended from time to time regarding the grant of refundable advance from provident funds.

ANNEXURE

To

The Governor of Assam.

In consideration of the Governor (hereinafter referred to as "the Government") having agreed at my request to permit, for the purpose of building or acquiring a suitable house including repairs and extension of the existing house and the cost of site or for repayment of any outstanding amount on account of loan taken from private sources, including house building advance expressly taken from the Government or for completion of house built out of house building advance, withdrawal of the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only from the amount standing to my credit in the \_\_\_\_\_ Fund under the provisions of the Government of Assam, Finance (A.P.F.) Department letter No. FMP. 9/53/344 dated the 8th February, 1962, I hereby undertake to observe and perform the terms and conditions contained therein in far as they are applicable to me and, in particular to comply with the following terms and conditions, namely :-

1. that the amount for which the withdrawal is applied for shall be actually utilised for the purpose of building or acquiring a suitable house including repairs and extension of the existing house and the cost of site or for repayment of any outstanding amount on account of loan taken from private sources including house building advance expressly taken from the Government or for completion of house built out of house building advance ;
2. that if the amount permitted to be so withdrawn is in excess of the actual expenditure incurred by me for building or acquiring a suitable house including the cost of the site thereof, or repairs or extension or completion, the excess amount together with interest thereon at the rate provided for in para 1(c) of aforesaid letter, shall be refunded to the Government for credit to my Provident Fund Account forthwith without demur in one lump sum whether the same shall have been demanded or not ;
3. that the house proposed to be built or acquired or repaired or extended or completed by me with the amount so withdrawn shall be situated at my place of duty or ....where I intend to reside after retirement ;
4. that in the event of my building a house or completion or repairs or extension to my house the construction or execution of necessary works thereto shall be commenced within six months of the

withdrawal of the aforesaid amount and shall be completed within a period of one year from the date of commencement of construction or within such further extended period as the Government may in its absolute discretion allow. In the event of a ready built house being purchased, any loan previously obtained by me for such purpose from private parties shall be repaid within three month of the drawal of such amount or such extended period as may be permitted by the Government ;

5. that in the event of my building a house the right to build on the site on which the house is proposed to be built will be acquired by me forthwith ;

6. that approved plans and permits where necessary from the local authorities for the purchase of building materials to the extent required shall be furnished by me ;

7. that in the case of drawal for the purchase of a ready built house I shall secure an undisputed title to the house and the land on which the house is built after the purchase price is paid ;

8. that so long I am in service I shall submit every year a declaration on or before the 31st December that the house so built or acquired continues to be in my sole ownership and possession ;

9. that while in service the house so built or acquired shall not save and except mortgaging the same in favour of the Governor of Assam in terms of advance granted under the relevant provisions of the Assam Financial Rules be transferred by me by way of sale, mortgage, exchange, or gift or on lease for a term exceeding three years or otherwise howsoever without the previous permission of the sanctioning authority in writing.

I hereby declare that my private savings together with the amount permitted to be withdrawn will be sufficient to build or acquire or repair or extend or complete the house of the type proposed. I further declare that if the house is not purchased or built or acquired or repaired, or extended or completed in accordance with the provision of the letter referred to above or if I commit any breach of any of the aforesaid terms and conditions, I shall repay to the .... Fund for credit to my account the whole of the amount permitted to be withdrawn from the Fund in pursuance of the said letter together with interest thereon at the rate provided for in para 1(c) thereof.

10. That save and except the house proposed to be completed or repaired or extended or acquired by repayment of the loan of advance, I hereby solemnly declare that I have no other house of my own and that the amount withdrawn shall not in any way be diverted or invested for the purpose other than the purpose for which the withdrawal is permitted.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 196\_\_

Signature.

Place \_\_\_\_\_

Witness \_\_\_\_\_

1 \_\_\_\_\_

2 \_\_\_\_\_

4. O.M. No. FM.  
187/81/2, dated  
20/10/82

**Sub :- Compulsory General Provident Fund contribution in State Service.**

1. The question of making contribution to the General Provident Fund compulsory on the part of State Government employees has been engaging the attention of the Government for sometime past. After much consideration the Governor of Assam has been pleased to decide that contribution to the General Provident Fund should be compulsory as a rule. In fact instructions for making General Provident Fund compulsory for all Government servants entering into Government service on or after 06/02/68 as also for all temporary Government servants on that date were issued in Government letter No. FMP. 50/67/10 dated 12/02/68 and No. FMP. 50/67/219 dated 30/01/69. It has, however, been noticed that inspite of the aforesaid instructions a good number of Government employees has not yet opened their General Provident Fund Accounts. Government have also taken into account the benefits to be derived by the subscribers and the additional resources for the State that the scheme will generate. Government therefore, desire that the instructions contained in the aforesaid Government letters be implemented by the Drawing and Disbursing Officers/Controlling Officers as also the instructions contain in this O.M.
2. Government have also considered the inconvenience to some Government employees and also other administrative difficulties that will result in bringing those Government servants who have only a few years of service left, within the purview of the scheme. After careful consideration of all aspects Government have decided that contribution will not be required from such temporary Government servants who have not completed one year of continuous service. This will not apply to such temporary employees appointed to permanent post, and in their cases contribution is compulsory from the date of entry into service. Exemption is also allowed to such permanent or temporary Government servants who are on the verge of retirement and have less than three years of service for superannuation as on 01/04/82. Except in the category of employees mentioned above, contribution General Provident Fund is compulsory for all Government employees. The rate of subscription to the General Provident Fund should not less than 6 1/4% of the basic pay of an employee.
3. For proper implementation of the above, all the Drawing and Disbursing Officers shall obtain applications complete in all respect and in the prescribed form from all employees who shall now be required to contribute to the General Provident Fund and shall send the same to the Accountant General, Assam etc., Shillong within one month for allotment of account numbers. It is also to be ensured that persons, who have been presently contributing at the rate of less than 6 1/4% of their basic pay, raise their subscription at least to the minimum of 6 1/4%.
4. The recovery of General Provident Fund from a subscriber shall start only when his account number is received from the A.G. Assam, Shillong. In case of the employee whose account number is received at a date later than the date from which he becomes liable for subscription, the arrear subscription should be realised from his pay bills in suitable instalments.
5. It is further emphasised upon all Drawing and Disbursing Officers that all salary bills of the staff under them must accompany the schedule of General Provident Fund showing the recoveries made from each subscriber. In case of Government servants who are exempted from the purview of this O.M. a certificate in his salary bill should invariably be recorded indicating that he has been exempted from the compulsory subscription as per this O.M.

6. The Treasury Officer/Sub-Treasury Officer should particularly ensure that the current General Provident Fund schedule has been enclosed with the bill or the certificate mentioned aforesaid has been recorded in the bill. They are specifically instructed herewith not to pass any salary bill without the proper schedule of the General Provident Fund deductions duly enclosed or the aforementioned certificate duly recorded.

7. For any clarification of the above, a reference may be made to this department.

8. This orders come into force from 01/08/82.

3. O.M. No. FM.  
187/81/12, dated  
08/12/82

**Sub :- Compulsory General Provident Fund contribution by the State Government employees where existing recoveries have already exceeded half of the basic pay.**

A question has arisen as to whether deduction of contribution to General Provident Fund would also be made from such State Government employees in whose case total deductions have already exceeded half of their basic pay.

Government, after careful consideration have decided that contribution at the minimum rate as prescribed in the O.M. No. FM. 187/81/2 dated 20/10/82 is to be realised even in cases where the existing recoveries have exceeded half of the basic pay.

As regards the recovery of the arrear accumulation of the Provident Fund dues, necessary instructions are given at para 4 of the aforesaid O.M.

The provisions made in the above O.M. shall apply equally to teachers of provincialised schools.

6. No. AAM.  
11/62/6, dated  
21/03/62

All applications for advances from G.P. Fund should invariably be accompanied by a statement of G.P. Fund Account last received from the Accountant General, Assam. No advance/final withdrawal will be allowed to officers who fail to furnish the correct statement of account from the Accountant General, Assam. In case, however, such a statement is not readily available then, a certified copy of the balance in the Fund Account should be furnished with the application.

## 2. General Provident Fund.

1. No. FMP.  
36/59/Pl-III/ 139,  
dated 07/03/62

**Sub :- Procedure for final payment when credit of a subscriber in his provident fund becomes payable.**

1. The amount standing at the credit of a subscriber in his provident fund account becomes payable when he quits the service or on his death under Rule 31(1) of G.P. Fund (Assam Services) Rules and the note below Rule 31 ibid enjoins that when the amount standing at the credit of the subscriber becomes payable under the relevant rules, the Accounts Officer shall authorise payment of the amount.

2. All are to observe the relevant rules and the particulars may be furnished to the Accountant General, Assam as per Appendix 'A' & 'B', as the case may be, in forwarding the case of final payment of G.P. Fund deposit for future and outstanding cases.

#### APPENDIX 'A'

##### For cases other than death cases

1. The actual date, forenoon or afternoon, of retirement, death, resignation, discharge etc.
  - (a) In case of resignation it should be stated if the resignation has been accepted.
  - (b) In case of discharge, the reason for the same may be stated
2. A certificate from the drawing authority referred to in Rule \_\_\_\_\_ of the General Provident Fund Rules stating whether any advance from the fund was granted to the subscriber during the previous 12 months, and if so, full particulars of the advance.
3. Amount of the last Fund deduction with the number and date of the Treasury Voucher.
4. Name and Treasury at which payment of the Provident Fund money is desired.
5. (a) In case of dismissal, whether the officer has filed or intends to file an appeal. If the appeal has been rejected the date of its rejection.
  - (b) If no appeal has been filed yet, the date on which the period of his appeal will expire.
6. The correct General Provident Fund account number verified from the statements furnished to the depositor by this office from year to year.
7. Whether the subscriber married after the submission of his nomination in \_\_\_\_\_
8. Whether the deceased subscriber has left any will disposing of his accumulations in the fund or any part of them and if so a copy of the will with an English translation of the will if in any other tongue, should be furnished.
9. (a) As no nomination was furnished by the subscriber, a list of his family members (as defined in Rule \_\_\_\_\_ who are entitled to participate in the Fund money under Rule \_\_\_\_\_ of G.P. Fund Rules together with their relationship to this application in original for the refund should be forwarded to the office. In the case of minors, the applications should be from their legal guardians.
10. Whether any withdrawal for Life Insurance Policy was made from the G.P. Fund.
11. If payment is desired at treasury other than one from which his last pay and allowance were drawn, two sheets, specimen signature and two copies of passport size photographs duly attested by gazetted officer are required.

#### APPENDIX 'B'

##### For death cases only

1. The actual date, forenoon or afternoon, of death of the subscriber.

2. A list of the members of the family of the deceased subscriber as defined in Rule 2 (c) of the General Provident Fund (Assam Service/Central Service) Rules with their are against each at the time of his death with their relationship noted against each.
3. If there be any minors in the list stated above, the share payable to them would be paid to their legal guardian, appointed by the court of law in the case of non-Hindu-subscriber. The name of the legal guardian together with the guardianship certificate in the original should be furnished.
4. The shares relating to the minors may be paid to the persons considered fit by you on receipt of bond in the prescribed form signed by two sureties indemnifying Government against any subsequent claim.
5. The subscriber furnished a nomination declaring that the deposits in his General Provident Fund account should be paid to \_\_\_\_\_ in the event of his death. Please state where the nominee (s) mentioned above is/are alive or not.
6. As the subscriber died a bachelor and did not furnish any nomination, the amount in his General Provident Fund account is payable to the person claiming it on the strength of a succession certificate granted by a competent court of law.
7. A certificate from the drawing authority stating advance from the Fund was granted to the subscriber during the previous 12 months, and if so, full particulars of the advance.
8. Amount of the last fund deduction with the number and date of the Treasury Voucher or the number of bill with date of its encashment from which it was deducted.
9. Name of Treasury at which payment of the Provident Fund money is desired.
10. If the payment is desired at a Treasury other than one from which last pay and allowances were drawn two sheets containing specimen signatures and two copies of photographs of the payee taken in presence of and duly attested by a Gazetted Officer should be furnished to the office.

2. No. FMP.  
67/61/32, dated  
18/07/63

**Sub :- Procedure regarding final payment of Provident Fund balance**

To eliminate all avoidable delays in initial payment of Provident Fund balance to subscribers, nominees or other claimants, the following standard form is prescribed for making request by all claimants for payment of all provident fund moneys.

**FORM (A)**

**FOR GAZETTED OFFICERS**

**FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE \_\_\_\_\_ PROVIDENT FUND ACCOUNT**

To

The Accountant General

Through \_\_\_\_\_ (The Head of office/Department)



Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for \_\_\_\_\_ months/have been discharged/dismissed/have resigned finally from Government service and my resignation has been accepted with effect from \_\_\_\_\_, forenoon/afternoon.

2. I have not opted for the continued retention of my Provident Fund money in the Fund in terms of the Government letter No. FMP. 82/58/6, dated 6th July, 1959 \_\_\_\_\_ as extended from time to time. I, therefore, request that the entire amount at my credit with interest due under the rules may be paid to me through \_\_\_\_\_ Treasury/Sub-Treasury. My Provident Fund Account No. is \_\_\_\_\_

OR

I have opted for the continued retention of my Provident Fund money in the Fund in terms of the Government letter No. FMP. 82/58/6 dated 6.7.59 as extended from time to time and my option has been forwarded vide letter \_\_\_\_\_ dated \_\_\_\_\_ is attached. I request that a sum of Rs. \_\_\_\_\_ may be paid to me in terms of para 2 of that letter through \_\_\_\_\_ Treasury/Sub-Treasury. My Provident Fund Account No. is \_\_\_\_\_

3. A sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) was last deducted as Provident Fund subscription and recovery on account of refund of advance from my pay bill for the month of \_\_\_\_\_ for Rs. \_\_\_\_\_ encashed on \_\_\_\_\_ at \_\_\_\_\_

Treasury/Sub-Treasury.

4. My specimen signature, in duplicate, duly attested by another Gazetted Officer of Government, is enclosed.

5. I certify that I have neither drawn any temporary advance nor made any final withdrawal from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter.

OR

Details of the temporary advances drawn by me/final withdrawals made by me from my Provident Fund account during the 12 months preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter are given below.

Amount of advance

Date

1. \_\_\_\_\_

2. \_\_\_\_\_

6. I hereby certify that no amount was withdrawn/the following amounts were withdrawn by me from my Provident Fund account during the 12 months immediately preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter for payment of insurance premium or for the purchase of a new policy.

Amount

Date

1. \_\_\_\_\_

2. \_\_\_\_\_

7. The particulars of the Life Insurance Policies financed by me from the Provident Fund which are to be released by you are given below :-

Policy No.	Name of the Co.	Sum assured
1. _____		
2. _____		
3. _____		
4. _____		

Yours faithfully,

(Signature).

Station

Date

Name and Address

### FORM A

#### CERTIFICATE BY THE HEAD OF OFFICE/DEPARTMENT

1. It is certified after due verification with reference to the records in my office, that no temporary advance/final withdrawal was sanctioned to the applicant from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

OR

2. It is certified after due verification with reference to the records in my office, that the following temporary advances/final withdrawals were sanctioned to and drawn by the applicant from his /her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

Amount of advance/withdrawal	date	voucher No.
1. _____		
2. _____		

1. \_\_\_\_\_

2. \_\_\_\_\_

3.\* It is certified that \_\_\_\_\_ no demands  
\_\_\_\_\_ of Government are due for recovery.  
Following demands

(Signature of the Head of Office/Department)

\* Note : Certificate No. 3 to be furnished in the case of contributory Provident Funds only.

**FORM (B)**

**FOR NON-GAZETTED OFFICERS**

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE \_\_\_\_\_  
PROVIDENT FUND ACCOUNT.

To

The Accountant General

(Through the Head of Office )

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for \_\_\_\_\_ months / have been discharged/ dismissed/have resigned finally from Government service and my resignation has been accepted with effect from \_\_\_\_\_ forenoon/ afternoon.

2. I have not opted for the continued retention of my Provident Fund money in the Fund in terms of the Government letter No. FMP. 82/58/6 dated 6th, July 1959 \_\_\_\_\_ as extended from time to time . I, therefore, request that arrangements may kindly be made to pay the entire amount at my credit with interest due under the rules.

OR

I have opted for the continued retention of my Provident Fund money in the Fund in terms of the Government letter No. FMP. 82/58/6 dated 06/07/59 as extended from time to time and my option has been forwarded vide letter No. \_\_\_\_\_ dated \_\_\_\_\_ /is attached. I request that arrangements may kindly be made to pay me a sum of Rs. \_\_\_\_\_

3. My Provident Fund Account No. is \_\_\_\_\_. I desire to receive payment through my office/through the \_\_\_\_\_ Treasury/Sub-Treasury. \* Particulars of my personal marks of identification, photograph, left hand thumb and finger impressions ( in the case of illiterate subscribers) and specimen signature (in the case of literate subscribers), in duplicate, duly attested by a Gazetted Officer of the Government are enclosed.

4. The undermentioned Life Insurance policies financed by me from my Provident Fund account may kindly be released.

Policy No.	Name of the Co.	Sum assured.
------------	-----------------	--------------

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

Yours faithfully,

Station

Date

(SIGNATURE)

Name and Address \_\_\_\_\_

## (FOR USE BY HEADS OF OFFICES)

Forwarded to the Accountant General \_\_\_\_\_ for necessary action.

2. The Provident Fund Account No. of Shri /Smt/Kumari (as verified from the Statements furnished to him/her from year to year) is \_\_\_\_\_

3. He/She has finally retired/will retire/has proceeded on leave preparatory to retirement for \_\_\_\_\_ months/has been discharged/dismissed/has resigned finally from Government service and his/her resignation has been accepted with effect from \_\_\_\_\_ forenoon /afternoon.

4. The last fund deduction was made from his/her pay in this office Bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_), cash voucher No. \_\_\_\_\_ of \_\_\_\_\_ Treasury, the amount of deduction/being Rs. \_\_\_\_\_ and recovery on account of refund of advance Rs. \_\_\_\_\_

5. Certified that he/she was neither sanctioned any temporary advance for any final withdrawal from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

Amount of advance/withdrawal	Date	Voucher No.
------------------------------	------	-------------

1. \_\_\_\_\_

2. \_\_\_\_\_

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter for payment of insurance premia or for the purchase of a new policy.

Amount	Date	Voucher No.
--------	------	-------------

1. \_\_\_\_\_

2. \_\_\_\_\_

7. He/She has not opted for the continued retention of his/her Provident Fund money in the Fund in terms of the Government letter No. FMP. 82/58/6, dated 6th July 1959 as extended from time to time.

OR

He/She has opted for the continued retention of his/her Provident Fund money in terms of the Government letter No. FMP. 82/58/6 dated 6th, July 1959 - as extended from time to time and his / her option has been forwarded vide this office letter No. \_\_\_\_\_ dated \_\_\_\_\_ is attached.

8. It is certified that \_\_\_\_\_ no demands  
\_\_\_\_\_ of Government are due for recovery.  
\_\_\_\_\_ following demands

(Signature of Heads of Office/Department.)

**FORM (C)**

*FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE PROVIDENT FUND ACCOUNT OF A SUBSCRIBER TO BE USED BY THE NOMINEES OR ANY OTHER CLAIMANTS WHERE NO NOMINATION SUBSISTS.*

To

The Accountant General

(Through the Head of Office)

Sir,

It is requested that arrangements may kindly be made for the payment of the accumulations in the \_\_\_\_\_ Provident Fund Account of Shri/Shrimati \_\_\_\_\_. The necessary particulars required in this connection are given below :-

1. Name of the Government servant.
2. Date of birth.
3. Post held by the Government servant.
4. Date of death.
5. Proof of death in the form of a death certificate issued by the municipal authorities etc., if available.
6. Provident Fund Account No. allotted to the subscriber.
7. Amount of Provident Fund money standing to the credit of the subscriber at the time of his death if known.
8. Details of the nominees alive on the date of death of the subscriber if a nomination subsists.

Name of the nominee

Relationship with the subscriber.

Share of the nominee.

1.

2.

3.

4.

9. In case the nomination is in favour of a person other than a member of the family, the details of the family if the subscriber subsequently acquired a family.

Name	Relationship with the subscriber	Age on the date of death
------	----------------------------------	--------------------------

1.

2.

3.

10. In case no nomination subsists, the details of the surviving members of the family on the date of death of the subscriber. In the case of a daughter or of a daughter of a deceased son of the subscriber, married before the death of the subscriber, it should be stated against her name whether her husband was alive on the date of death of the subscriber.

Name	Relationship with the subscriber	Age on the date of death
------	----------------------------------	--------------------------

1.

2.

3.

11. In the case of amount due to a minor child whose mother (widow of subscriber) is not a Hindu, the claim should be supported by indemnity bond or guardianship certificate, as the case may be

12. If the subscriber has left no family and no nomination subsists, the names of persons to whom the Provident Fund money is payable (to be supported by letters of probate or succession certificate etc.)

Name.	Relationship with Subscriber.	Address.
-------	-------------------------------	----------

1.

2.

3.

13. Religion of the claimant (s).

14. The payment is desired through the office of \_\_\_\_\_ through the \_\_\_\_\_ Treasury/Sub-Treasury. In this connection the following documents duly attested by a Gazetted officer in service/ Magistrate are attached.

- (i) Personal marks of identification.
- (ii) Left / Right hand thumb and finger impressions (in the case of illiterate claimants.)
- (iii) Specimen signatures in duplicate, (in the case of literate claimants.)
- (iv) Photographs in duplicate.

Yours faithfully

Signature of claimant

(Full name and address)

Station

Dated

(FOR USE OF HEAD OF OFFICE/DEPARTMENT)

Forwarded to the Accountant General \_\_\_\_\_ for necessary action. The particulars furnished above have been duly verified.

2. The Provident Fund Account No. \_\_\_\_\_ of Shri/Smt./Kumari \_\_\_\_\_ (as verified from the annual statements furnished to him/her) is \_\_\_\_\_

3. He/she died on \_\_\_\_\_. A death certificate issued by the Municipal authorities has been produced/is not required in this case as there no doubt about his/her death.

4. The last Fund deduction was made from his/her pay for the month of \_\_\_\_\_ drawn in this office Bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_), cash voucher No. \_\_\_\_\_ of \_\_\_\_\_ Treasury, the amount of deduction being Rs. \_\_\_\_\_ and recovery on account of refund of advance Rs. \_\_\_\_\_

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her death.

Amount of advance/withdrawal.	Date and place of encashment.	Voucher Number.
1.		
2.		

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her death for payment of insurance premia or for the purchase of a new policy.

Policy number and name of the company	Amount.	Date.	Voucher number.
1.			
2.			
3.			

7. He/she had not opted for the continued retention of his/her Provident Fund money in the Fund in terms of the Government letter No. FMP. 82/58/6 dated 6/7/59 as extended from time to time.

OR

He/she had opted for the continued retention of his/her Provident Fund money in the fund in terms of the Government letter No. FMP. 82/58/6 dated 06/07/59 as extended from time to time and his/her option was forwarded vide this office letter No. \_\_\_\_\_ dated \_\_\_\_\_ is attached. The other particulars required in this connection are given below :-

- (i) Date of retirement from Government service.
- (ii) Amount at the credit of the subscriber on the date of retirement.
- (iii) Amount finally withdrawn after retirement, if any.

8. It is certified that No demands of Government are due for recovery.  
following demands

Signature of the Head of office/Department.

**Note :-** Certificate No. 8 to be furnished in the case of a G. P. Fund only.

### 3. General Provident Fund.

1. No. FMP.  
64/63/14, dated  
29/10/63.

**Sub :-** Permissible age for final withdrawals from G.P.Fund.

Consequent on the increase of age of retirement from 55 to 58 years, Government have decided that

- (i) Final withdrawals to meet expenditure for higher education, marriages and illness, the withdrawals will be permitted after completion of 25 years of service or within 8 years of the date of retirement on superannuation which ever is earlier.



- (ii) Final withdrawal for house building purposes when admissible will be permitted after completion of 23 years of service or within 10 years of the date of retirement on superannuation, whichever is earlier.

#### 4. General Provident Fund.

I. No. FMP.  
82/38/6, dated  
06/07/59

##### Sub :- Retention of Provident Fund Account after retirement

1. If a subscriber so desires the amount at his credit in the Provident Fund concerned may be retained in such fund for a period of 3 years from the date of his retirement subject to his sending an intimation in writing to the accounts officer concerned in this behalf either before the date of retirement or within two months thereof. On the basis of this intimation the balance at the credit of the subscriber will continue to be retained in the relevant Fund beyond the date of retirement and earn interest thereon at the rate prescribed by the Government of Assam each year. The "protected" rate of interest to which the subscribers are at present eligible will not be allowed in such cases beyond the date of retirement.
2. The protected rate of interest shall be allowed upto the date of retirement only, thereafter, the normal rate of interest shall be allowed. The date upto which the interest shall be allowed will be upto the end of the month preceding that in which payment is made or upto the end of the sixth month after the month in which the final withdrawal becomes payable (by death or the expiry of the three years period) whichever is earlier.
3. During the period of three years referred to, withdrawals will be permitted once a year, subject to the condition that the amount of each such withdrawal (except the final withdrawal) shall not exceed one third of the amount standing to the credit of the subscriber in the Fund on the date of retirement. It will not be necessary to specify any reasons for the withdrawal in such cases. In the event of the death of the subscriber before the expiry of the three years period, the amount at his credit in the Fund shall become payable to the person or persons entitled to receive it in accordance with the relevant rules of the Fund. The interest on final withdrawal in such cases will be payable upto the end of the month preceding that in which payment is made or upto the end of the sixth month after the month in which final withdrawal becomes payable, whichever period is earlier. The Provident Fund moneys retained in the Funds after the date of retirement will continue to enjoy freedom from attachment by creditors (under section 3 of the Provident Funds Act 1925 and exemption) from income-tax.
4. The first withdrawal may be permitted at any time between the first and the 12th month after retirement, the second between the 13th and the 24th month and the third on completion of the 36th month. Where, however, a retired officer has not made any withdrawal during the first two years, or has made withdrawals aggregating to less than 2/3rd of the amount at his credit on the date of his retirement, he may be permitted to make one withdrawal between the 25th and 36th month, provided that the withdrawal so made together with any withdrawals made during the first two years does not exceed 2/3rd of the amount at credit on the date of retirement.

5. This scheme will be in force for a period of three years in the first instance. Government however, reserve the right to discontinue the scheme, after giving 6 months' notice to the subscribers, within this period if the circumstances justify this course.
6. These orders will apply to officers retiring on or after the date of issue thereof and also to officers, who, although they may have already retired, have not yet been paid the amount to their credit in the Fund. In the latter case, the officers should send the necessary intimation to the Accounts officer within a period of three months from the date of issue of these orders.
7. These orders are applicable to all officers to whom the General Provident Fund (Assam Services) Rules apply.
8. The option once exercised shall be final. If the necessary intimation is not sent to the Accounts Officers within the stipulated period, the Officer concerned shall be deemed to have exercised the option of withdrawing the accumulations under the usual rules.
9. This scheme has been introduced in response to the requests that retiring Government servants should be given facilities to conserve their amounts in their Provident Fund.
10. It is also clarified that the scheme of retention of Provident Fund money in the Fund after retirement does not apply to cases of officers quitting service by reasons of dismissal, removal or voluntary resignation.
11. No Insurance Policies should be allowed to be financed from the Provident Fund after the normal date of retirement. Any policies which before retirement were being financed from the Provident Fund should be reassigned or handed over to the subscriber in accordance with the normal provisions contained in the Provident Fund Rules.
12. The period of three years for retention of the money in the fund should be reckoned from the date of actual retirement of the officer and not from the date of commencement of leave preparatory to retirement or the date of exercise of option to retain the money in the fund. This will have effect from 18th December, 1957.

2. No. FMP.  
82/38/12, dated  
30/06/61

**Sub :- Extension of scheme for retention of P.F. money in the Funds after retirement.**

Government have extended the scheme for the retention of Provident Fund Money in the Funds after retirement for another 5 years with effect from the 18th December, 1960. It has also been decided that the period allowed for the exercise of option by a subscriber be increased from two months after retirement to six months.

3. No. FMP.  
82/38/22, dated  
21/10/63

**Sub :- Retention of P.F. money in the Funds for total period of five years.**

In future the subscribers may be permitted to retain their Provident Fund money for a total period of five years from the date of retirement, subject to the same conditions except in respect of withdrawals which will be regulated in terms of paragraphs 3 and 4 below. Subscribers who have already been permitted to retain their Provident Fund accumulations in

the Fund for a period of three years may also be allowed to retain that money in the Fund for a further period of two years, if they so desire. They should exercise their option in this behalf within six months from the date of issue of these orders.

2. During the period of 5 years withdrawals will be permitted once a year as before subject to the conditions that the amount of each such withdrawal (except the final withdrawal) shall not exceed one fifth of the amount standing to the credit of the subscriber in the Fund on the date of retirement. The other provisions of paragraph 5 of this Department Memorandum No. FMP. 82/58/6, dated 06/07/1959, shall apply mutatis mutandis.

3. The subscribers who have already been permitted to retain their Provident Fund money in the fund for a period of three years and opt to retain the balance in the fund for a further period of two years shall also be permitted to withdraw the money in accordance with the procedure prescribed in the foregoing paragraph as if these orders applied to them ab-initio. Such subscribers who have already resorted to withdrawals during the first two or first three years, as the case may be in accordance with the old orders can withdraw during subsequent years the difference between the amount they could draw under these orders and the amount they have already withdrawn.

#### 5. General Provident Fund.

1. A.G.'s No.  
PF.II.13-6/39-  
60/3/66, dated  
26/09/59

2. No. FMP.  
139/39/7, dated  
23/02/61

##### **Sub :- Completion of the General Provident Fund accounts of the subscribers on the basis of collateral evidence.**

The Comptroller and Auditor General of India has now decided upon to adopt the revised procedure given below as a standing arrangement for the purpose of completion of such accounts. According to this revised procedure, a missing credit, in the individual subscriber's account will be completed as soon as documentary collateral evidence as derived from pay bills, acquaintance rolls, audit registers, certificate of deductions from disbursing officers, etc. is produced. The amount of credit supplied will be adjusted in the account by debit to a Suspense head "Provident Fund Suspense" to be opened for this purpose under Section "S-Deposits & Advances - Part IV Suspense." The suspense head will be cleared on tracing the actual credits, may it be mentioned here that cases may arise where credits are not traceable at all although account of the subscriber would have been completed on production of collateral evidence. In such cases the suspense head shall eventually require to be cleared by debit to "Miscellaneous Government Account." Such cases are expected to be verified and will invariably be brought to the notice of the State Government.

#### 6. General Provident Fund.

1. FMP. 139/39/12,  
dated 03/03/61.

##### **Sub :- Return of counterfoils of annual statements.**

Subscribers to the G.P. Fund are requested to return the counterfoils of the annual

statements of the P.F. Accounts within the prescribed period of three months from the date of receipt of statements duly signed to the office of the A.G., Assam even if no discrepancies are noted therein.

## 7. General Provident Fund.

1. No. FMP.  
139/39/15, dated  
27/06/61

### Sub :- Furnishing of information while forwarding the GPF schedules.

While forwarding G.P.F. Account Memos to the A.G., Assam, the drawing officers should actually verify the details of the recoveries from office copies of pay bills, etc., and furnish a certificate of deduction as follows :-

2. "Certified that deduction on account of G.P. Fund for Shri \_\_\_\_\_ were actually recovered at the following rates from the vouchers shown below as verified from the office copies of pay bills, acquaintance rolls, etc.

Month	T.V. number and date	Place of encashment	Head of Account	Actual Amount G.P.F.	
				Recovery	
				Subscription	Refund of withdrawal

His Correct General Provident Fund Account is \_\_\_\_\_

3. In the case of cash recoveries credited into Treasury, the number and date of the challan and the head of Account under which it was credited should be certified by the drawing officer, if possible, an attested copy of the challan enclosed.

4. In case of Gazetted officers who draw their own pay bills, the details of the recoveries viz. T. V. Number, date and head of account will have to be furnished through the Treasury Officer who should be requested to verify the recoveries.

## 8. General Provident Fund - Disbursement on behalf of minors.

1. No. FMP.  
60/59/38, dated  
03/04/67

### Sub :- Waiver of guardianship certificate.

In supersession of the orders contained in No. FMP: 60/59/5 dated 22nd June 1959, payment of Provident Fund money to the extent of Rs. 5,000 (or the first Rs. 5,000 where the amount payable exceeds Rs. 5,000) on behalf of the minor/minors may be made to his/her natural guardian or where no natural guardian exists to the person considered fit by the Head of office to receive payment on behalf of minors without requiring him to produce guardianship certificate. The person receiving payment on behalf of the minors should be required to execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5,000 if any, would be paid in accordance with the normal rules.

In the absence of a natural guardian, there should be adequate prima facie grounds for making payment to the persons claiming it. Such grounds can exist only if he/she is shown by a sworn declaration to be a de-facto guardian and his/her bonafides have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in custody of some person, such person is in law a de-facto guardian.

The authorities making payment should therefore require the person who comes forward to claim payment on behalf of the minors to satisfy them by an affidavit that he is in-charge of the property of the minor and is looking after it or that if the minor has not property other than Provident Fund money, the minor is in his custody and care. The affidavit is to be produced in addition to the indemnity bond with suitable sureties.

In cases where the natural guardian, is a Hindu widow, the payment of Provident Fund moneys on behalf of her minor children shall be made to her irrespective of the amount involved without production of guardianship certificate or any indemnity bond, unless there is anything concrete to show that the interest of the mother are adverse to those of the minor children.

2. No. FMP.  
60/59/47, dated  
14/09/67

**Sub :- Clarification re waiver of guardianship certificate.**

In continuation of No. FMP. 59/38 dated 3rd April 1967 and No. FMP. 60/59/42 dated 31st May 1967, it is clarified as follows :-

A person other than a Hindu widow receiving payment of provident fund moneys on behalf of the minor(s) without the production of guardianship certificate to the extent of Rs. 5,000 (or first Rs. 5,000) is required to execute indemnity bond supported by two sureties.

The stamp duty payable on the indemnity bond will be borne by the Government. The indemnity bond should be executed on any durable plain paper and it should be in the form as appended below.

The indemnity bond should be signed by the obligor and two sureties personally or by their respective constituted attorneys duly appointed by the power of attorneys. It shall be accepted for and on behalf of the Governor of Assam by an officer duly authorised by Government of Assam.

**Form of Bond of Indemnity for drawal of Provident Fund money due to the minor Child/Children of deceased subscriber by a person other than its/their natural guardian (to the extent of Rs. 5,000).**

(a) Full name of claimant(s) with place(s) or residence.

(b) Name and address and the sureties.

KNOW ALL MEN BY THESE PRESENTS WE (a) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ resident of \_\_\_\_\_ (hereinafter called 'the obligor') and We (b) (1) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ and residents (s) of \_\_\_\_\_ and \_\_\_\_\_ (2) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ and resident of \_\_\_\_\_ Sureties on her/his/their behalf (hereinafter called the 'Sureties' are held firmly bound to the Governor of Assam hereinafter called the 'Government').

in the sum of Rupees

Rs. \_\_\_\_\_ to be paid to the Government to be well and well and truly made,

each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our respective heirs, executors, administrator and assigns firmly by these presents

This day of \_\_\_\_\_ 19 \_\_\_\_

(c) Name of  
deceased

WHEREAS (c) - \_\_\_\_\_ was at the time of his death a subscriber to the General Provident Fund and whereas the said (c) \_\_\_\_\_ died on the day of 19 \_\_\_\_\_

And a sum of Rupees \_\_\_\_\_

Rs. \_\_\_\_\_

Payable by Government on account of his General Provident Fund accumulations AND WHEREAS the above bounden obligor claims \* the said sum of behalf of the minor child/children of the said (c) but has/have not obtained a guardianship certificate

(d) Name and  
designation of the  
officer.

AND WHEREAS THE obligor (s) has/have satisfied the (d) (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were require to produce a guardianship certificate. AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due and as aforesaid to the said (c) (deceased before the sum said sum can be paid to the claimant) which the obligor and at his/her/ request the \_\_\_\_\_ sureties have agreed to do. NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the obligor are sureties shall in the event of a claim being made by any other person against Government with respect of the aforesaid sum of Rs. \_\_\_\_\_ refund to Government the sum of Rs. \_\_\_\_\_ and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force effect and virtue. The Government have agreed to bear the stamp duty if any, chargeable on these presents. IN WITNESS to the above written bond and the condition therefore we \_\_\_\_\_ and \_\_\_\_\_ and \_\_\_\_\_

This day of \_\_\_\_\_ 19 \_\_\_\_\_ have hereunto set and subscribed out \_\_\_\_\_ respective of our respective hands.

Accepted for and on behalf of the Government of Assam.

\* Here insert "to be entitled to" or "as guardian" as the case may be.

### 9. General Provident Fund - Amendment in form of indemnity bond for drawal of P.F. money due to minor children.

1. No. FMP.  
60/59/42, dated  
31/05/67

In modification of Government Memo. No. 5691-720F(A), dated 10th October 1938, the expression "where each minor's share does not exceed Rs. 100" occurring in the heading to that Form, the expression "to the extent of Rs. 5,000" is substituted in the Form of Indemnity Bond for drawal of Provident Fund money due to a minor.

Form of Bond of Indemnity for drawal of Provident Fund money due to the minor child/children of deceased subscriber by a person other than its/their natural guardian (where each minor's share does not exceed Rs. 100).

(a) Full name of claimant (s) with place (s) or residence (b) Name of address of the sureties.

KNOW ALL MEN by these presents I/We (a) resident (s) of \_\_\_\_\_ and I/We (b) \_\_\_\_\_ and resident (s) of \_\_\_\_\_ sureties on her/his/there behalf are held firmly bound to the \* President of India /Governor in the sum of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_ to be paid to the said \_\_\_\_\_ \* President of India/Governor or his successor or assigns for \_\_\_\_\_

WHICH payment to be well and truly made, each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

(c) Name of deceased.

As witness our hands this day of 19 \_\_\_\_\_ WHEREAS (c) was at the time of his death a subscriber to the General Provident Fund AND whereas the said (c) \_\_\_\_\_ died on the day of 19 \_\_\_\_\_ and a sum of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_

payable by Government on account of his General Provident Fund accumulations AND WHEREAS the above bounden (a) (hereinafter called the claimant (s) claim (s) \*

the said sum on behalf of the child/children of the said (c) \_\_\_\_\_ Minor but has/have not obtained a guardianship certificate.

(d) Name and designation of the Officer

AND WHEREAS THE claimant(s) has/have satisfied the (d) \_\_\_\_\_ (officer concerned) that he /she/they-is-are

Entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a guardianship certificate AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c) \_\_\_\_\_ (deceased) before the said sum can be paid to the claimant NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the claimant or

sureties shall in the event of a claim being made by any other persons against Government with respect of the aforesaid sum of Rs. \_\_\_\_\_ refund to Government the sum of Rupees \_\_\_\_\_ and shall otherwise indemnify and keep Government harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue. IN WITNESS to the above written bond and the condition therefore we, and \_\_\_\_\_ and \_\_\_\_\_ of \_\_\_\_\_ have hereunto set our hands this day of \_\_\_\_\_ 19 \_\_\_\_\_

*From of Bond of Indemnity for drawl of Provident Fund money due to the minor child /children of deceased subscriber by a person other than its/their natural guardian (to the extent of Rs. 5,000).*

(a) Full name of claimants (s) with place (s) or residence. (b) Name and address of the sureties.

KNOW ALL MEN BY THESE PRESENTS WE (a) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ resident of \_\_\_\_\_ (hereinafter called the 'obligor') and We (b) (1) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ and residents (s) of \_\_\_\_\_ and \_\_\_\_\_ (2) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ and resident of \_\_\_\_\_ Sureties on her/his/their behalf (hereinafter called the 'Sureties') are held firmly bound to the Governor of Assam (hereinafter called the 'Government') in the sum of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_ to be paid to the Government or his successors or assigns for which payment to be well \_\_\_\_\_ and well and truly made, each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our respective heirs, executors, administrators and assigns firmly by these presents.

This day of \_\_\_\_\_ 19 \_\_\_\_\_

(c) Name of deceased

WHEREAS (c) \_\_\_\_\_ was at the time of his death a subscriber to the General Provident Fund AND WHEREAS the said (c) \_\_\_\_\_ died on the day of \_\_\_\_\_ 19 \_\_\_\_\_ And a sum of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_ payable by Government on account of his General Provident Fund accumulations AND WHEREAS the above bounden obligor claim (s) \* the said sum of Rs. \_\_\_\_\_ on behalf of the minor child/children of the said (c) but has/have not obtained a guardianship certificate.

(d) Name and designation of the officer.

AND WHEREAS THE obligor (s) has/have satisfied the (d) \_\_\_\_\_ (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that if would cause undue delay and hardship if the claimant were required to produce a guardianship certificate AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c) \_\_\_\_\_ (deceased) before the said sum can be paid to the claimant which the obligor and at his/her/request the \_\_\_\_\_ sureties have agreed to do. NOW THE CONDITION of this bond is such that if after payment has been made to



the claimant the obligor or sureties shall in the event of a claim being made by any other person against Government with respect of the aforesaid sum of Rs. \_\_\_\_\_ refund to Government the sum of Rupees \_\_\_\_\_ and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force effect and virtue. The Government have agreed to bear the stamp duty if any, chargeable on these presents. IN WITNESS to the above written bond and the condition therefore we \_\_\_\_\_ and \_\_\_\_\_ and \_\_\_\_\_ This day of \_\_\_\_\_ 19 \_\_\_\_\_ have hereunto set and subscribed out \_\_\_\_\_ respective of our respective hands.

Accepted for and on behalf of the Government of Assam.

\* Here insert "to be entitled to" or "as guardian" as the case may be.

#### 10. General Provident Fund - on behalf of a minor (s).

1. FMP. 60/59/51,  
dated 27/02/68

**Sub :- Revised form of indemnity bond for disbursement on behalf of minor(s)**

In modification of form laid down in letter No. FMP. 60/59/47 dated 19th September 1967, a revised form of indemnity bond is appended below.

The stamp duty payable on the said bond will be borne by the State Government. The indemnity bond should be executed on any durable plain paper.

The indemnity bond should be signed by the obligor and two sureties personally or by their respective constituted attorneys duly appointed by the power of attorneys. It should be accepted for and on behalf of the Governor of Assam by an officer duly authorised.

**Form of Bond of Indemnity for drawal of Provident Fund money due to the minor child/children of deceased subscriber by a person other than its/their natural guardian (to the extent of Rs. 5000).**

(a) Full name of claimant(s) with place(s) of residence.

(b) Name and address of the sureties.

KNOW ALL MEN by these presents we (a) \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ (hereinafter called 'Obligor') resident of \_\_\_\_\_ and (b) (1) \_\_\_\_\_ son/daughter / wife of \_\_\_\_\_ and resident of \_\_\_\_\_ and (b) (2) \_\_\_\_\_ son/daughter of \_\_\_\_\_ and resident of \_\_\_\_\_ (hereinafter called the 'sureties'). Sureties on her/his/their behalf are held firmly bound to the \* **Governor of Assam** (thereinafter called the 'Government') in the sum of Rupees \_\_\_\_\_ (In words and figures) to be paid to the Government or his successors or assigns for which payment to be well and truly made, each of us severally binds himself and his heirs, executors, administrators, and assigns and every two and all of us jointly bind ourselves and our respective heirs,

executors, administrators and assigns firmly by these presents.

Signed this day of \_\_\_\_\_ one thousand, nine hundred and \_\_\_\_\_

(c) Name of the deceased.

WHEREAS (c) \_\_\_\_\_ was at the time of his death a subscriber to the General Provident fund and whereas the said (c) \_\_\_\_\_ died on the day of \_\_\_\_\_ One thousand, nine hundred and \_\_\_\_\_ and a sum of Rupees \_\_\_\_\_ (in words and figures) payable by Government on account of his General Provident Fund accumulations AND WHEREAS the above bounded Obligor claim (s) \*\* \_\_\_\_\_ the said sum on behalf of the minor child/children of the said (c) \_\_\_\_\_ but has/have not obtained a guardianship certificate.

(d) Name and designation of the Officer

AND WHEREAS the Obligor(s) has/have satisfied the (d) \_\_\_\_\_ (Officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a guardianship certificate and WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c) \_\_\_\_\_ (deceased) before the said sum can be paid to the claimant which the obligor and at his/ her request the sureties have agreed to do.

\* Strike out words not required.

\*\* Here insert "to be entitled to" or "as guardian" as the case may be.

NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the Obligor or Sureties shall in the event of a claim being made by any other persons against Government with respect of the aforesaid sum of Rs. \_\_\_\_\_ refund to Government the sum of (Rupees \_\_\_\_\_) and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond of obligations shall be void but otherwise the same shall remain in full force, effect and virtue. The Government have agreed to bear the stamp duty if any chargeable on these presents.

IN WITNESS WHEREOF the obligor and the surety/sureties hereto have set and subscribed their respective hand hereunto on the day, month and year above written.

Signed by the above named 'Obligor' in the presence of-

(1) \_\_\_\_\_

(2) \_\_\_\_\_

Signed by the above named 'Surety/Sureties'.

(1) \_\_\_\_\_

(2) \_\_\_\_\_

( Name and designation of witness)

Accepted for and on behalf of the Governor of Assam by

( Name and designation of the officer  
director or authorised, in pursuance of  
article 299(1) of the Constitution to  
accept the bond for and on behalf of  
the Governor)**11. General Provident Fund.****I. No. FMP.**  
60/59/76, dated  
26/02/69**Sub :- Determination of natural guardian.**

According to Hindu Minority and Guardianship Act 1956, the natural guardian in the case of a Hindu boy or an unmarried Hindu girl is the father and after him only the mother. Accordingly it has been decided in continuation of para 4 of letter No.FMP. 60/59/38 dated 3rd April 1967 that in cases where the natural guardian is a Hindu widower, the payment of Provident Fund money on behalf of his minor children shall be made to him irrespective of the amount involved without production of the guardianship certificate or any indemnity bond unless there is anything concrete to show that the interests of the father are adverse to those of the minor children.

**12. General Provident Fund.****I. No. FMP.**  
7/61/72, dated  
11/01/68**Sub :- Revised application form for final payment.**

Reference No. FMP. 67/61/32 dated 18th July 1963 and No. FMP. 82/58/32 dated 3rd July 1967 wherein three standard forms were prescribed for use by Gazetted Officers, non-Gazetted Officers and nominees and other claimants respectively for claiming final payment of balances in their Provident Fund Accounts.

These forms have been examined in the light of the orders contained in office Memo. No. FMP. 82/58/30 dated 8th December 1966 read with office Memorandum of even No. 32 dated 3rd July 1967, which inter-alia provided for the withdrawal of the scheme. Since the said scheme of continued retention of Provident Fund money in the Fund after retirement has been withdrawn, the prescribed form has been revised accordingly as appended below. Request for payment of Provident Fund balances should in future be made by the claimants in these forms.

## FORM (A)

## For Gazetted Officers

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE \_\_\_\_\_ PROVI-  
DENT FUND ACCOUNTS

To

The Accountant General

(Through \_\_\_\_\_ Head of office/Department)

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for \_\_\_\_\_ months/have been discharged/dismissed/have resigned finally from Government services and my resignation has been accepted with effect from \_\_\_\_\_ (Forenoon/Afternoon).

2. I request that the entire amount at my credit with interest due under the rules may be paid to me through \_\_\_\_\_ Treasury/Sub-Treasury. My Provident Fund Account No is \_\_\_\_\_

3. A sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) was first deducted as Provident Fund subscription and recovery on account of refund of advance from my pay bill for the month of \_\_\_\_\_ for Rs. \_\_\_\_\_ encashed on \_\_\_\_\_ at \_\_\_\_\_ Treasury/Sub-Treasury.

4. My specimen signature, in duplicate, duly attested by another Gazetted Officer of Government is enclosed.

5. I certify that I have neither drawn any temporary advance nor made any final withdrawal from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter.

Details of temporary advances drawn by me/final withdrawals is made by me from my Provident Fund Account during the 12 months preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter are given below.

Amount of advance

Date

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

6. I hereby certify that no amount was withdrawn/ the following amounts were withdrawn by me from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter for payment of insurance premia or for the purchase of new policy.

Amount

Date

1. \_\_\_\_\_
2. \_\_\_\_\_

7. The particulars of the Life Insurance policies financed by me from the Provident Fund which are to be released by you are given below :-

Policy number.	Name of the Company.	Sum assured.
1.		
2.		
3.		
4.		

Yours faithfully,

Station  
Date

Signature  
Name and address

---

**Foot Note** :- Para 4 applies only when payment is desired at a Treasury other than the one at the District Headquarters where the subscriber last served, otherwise it may be struck out.

#### CERTIFICATE BY THE HEAD OF OFFICE/DEPARTMENT

It is certified after due verification with reference to the records in my office that no temporary advance/final withdrawal was sanctioned to the applicant from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her quitting service/ proceeding on leave preparatory to retirement or thereafter.

Or

2. It is certified after due verification with reference to the records in my office that the following temporary advances/final withdrawals were sanctioned to and drawn by the applicant from his/her Provident Fund Account during the 12 months preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

Amount of advance/withdrawal.	Date.	Voucher number.
1.		
2.		

3.

4.

3. \* It is certified that no demand/following demands of Government are due for recovery.

4. [Certified that he/she has not resigned from Government service with prior permission of the Central/State Government to take up an appointment in another Department of the Central Government or under State Government or under a body corporate owned or controlled by the State.]

1

(Signature of the Head of Offices/Department)

\* **Note** :- Certificate number 3 to be furnished in the case of Contributory Provident Funds only.

[ ] : Added by FMP. 67/61/83, dated 09/07/1968.

**FORM B**

(For Non-Gazetted Officers. )

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE \_\_\_\_\_  
PROVIDENT FUND ACCOUNT.

To

The Accountant General

(Through the Head of Office)

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for \_\_\_\_\_ months have been discharged/dismissed/have resigned finally from Government service and my resignation has been accepted with effect from \_\_\_\_\_ (forenoon/afternoon).

2. I request that arrangements may kindly be made to pay the entire amount at my credit with interest due under the rules.

3. My Provident Fund Account No. is \_\_\_\_\_ I desire to receive payment through my office/ through the \_\_\_\_\_ Treasury/Sub-Treasury. \* Particulars of my personal marks of identification, left hand thumb and fingers impressions (in case of illiterate subscribers) and specimen signature (in the case of literate subscribers), in duplicate, duly attested by a Gazetted Officer of the Government, are enclosed.

4. The undermentioned Life Insurance Policies financed by me from my Provident Fund Account may kindly be released :-

Policy number.

Name of the Company.

Sum assured.

1.

2.

3.

4.

Yours faithfully,

(Signature)

Station :

Name \_\_\_\_\_

Date :

Address \_\_\_\_\_

\* **Foot Note** :- This applies only when payment is not desired through the Head of Office.

**(FOR USE BY HEADS OF OFFICES)**

Forwarded to the Accountant General \_\_\_\_\_ for necessary action.

2. The Provident Fund Account No. of Shri/Smti/Kumari (as verified from the statements furnished to him/her from year to year) is \_\_\_\_\_

3. He/She has finally retired/will retire/has proceeded on leave preparatory to retirement for \_\_\_\_\_ months/ has been discharged/dismissed /has resigned finally from Government service and his/her resignation has been accepted with effect from \_\_\_\_\_ (forenoon/afternoon).

4. The last fund deduction was made from his/her pay in this office Bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_), cash voucher No. \_\_\_\_\_ of \_\_\_\_\_ Treasury, the amount of deduction being Rs. \_\_\_\_\_ and recovery on account of refund of advance Rs. \_\_\_\_\_.

5. Certified that he/she was neither sanctioned any temporary advance for any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter

Amount of advance/withdrawal.

Date.

Voucher number.

1.

2.

3.

4.

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave of Insurance premia or for the purchase of a new policy :-

Amount. Date. Voucher number.

- 1.
- 2.
- 3.

\* 7. It is certified that no demands/following demands of Government are due for recovery.

8. Certified that he/she has not resigned from Government service with prior permission of the Central/State Government to take up an appointment in another Department of the Central Government or under State Government or under a body corporate owned or controlled by the State.

(Signature of the Head of Office/Department)

\* **Note** :-Certificate number 7 to be furnished in the case of Contributory Provident Fund only.

#### FORM C

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE PROVIDENT FUND ACCOUNT OF A SUBSCRIBER TO BE USED BY THE NOMINEES OR ANY OTHER CLAIMANTS WHERE NO NOMINATION SUBSISTS.

To

The Accountant General  
(Through the Head of Office.)

Sir,

It is requested that arrangement may kindly be made for the payment of the accumulations in the \_\_\_\_\_ Provident Fund Account of Shri/Shrimati \_\_\_\_\_. The necessary particulars required in this connection are given below :-

1. Name of the Government servant
2. Date of birth
3. Post held by the Government servant
4. Date of death
5. Proof of death in the form of a death certificate issued by the Municipal authorities, etc., if available-
6. Provident Fund Account allotted to the subscriber.
7. Amount of Provident Fund money standing at the credit of the subscriber at the time of his death, if known-
8. Details of the nominees alive on the death of the subscriber, if a nomination subsists -



Name of nominee.	Relationship with the subscriber.	Share of the nominee.
------------------	-----------------------------------	-----------------------

- 1.
- 2.
- 3.

9. In case the nomination is in favour of a person other than a member of the family, the details of the family if the subscriber subsequently acquired a family.

Name.	Relationship with the subscriber	Age on the date of death
-------	----------------------------------	--------------------------

- 1.
- 2.
- 3.
- 4.

10. In case no nomination subsists, the details of the surviving members of the family on the date of death of the subscriber. In the case of a daughter or a daughter of a deceased son of the subscriber, married before the death of the subscriber, it should be stated against her name whether her husband was alive on the date of the death of the subscriber.

Name.	Relationship with the subscriber	Age on the date of death
-------	----------------------------------	--------------------------

- 1.
- 2.
- 3.
- 4.

11. In the case of amount due to a minor child whose mother (widow of a subscriber) is not a Hindu, the claim should be supported by indemnity bond or guardianship certificate, as the case may be.

12. If the subscriber has left no family and no nomination subsists, the names of persons to whom the Provident Fund money is payable (to be supported by letters of probate or succession certificate, etc.)

Name.	Relationship with the subscriber.	Address
-------	-----------------------------------	---------

- 1.
- 2.
- 3.
- 4.

13. Religion of the claimant (s).

14. The payment is desired through the office of \_\_\_\_\_ through the \_\_\_\_\_ Treasury/ Sub-Treasury. \*  
In this connection the following documents duly attested by Magistrate /Gazetted Officer in service are attached.

- (i) Personal marks of identification.
- (ii) Left/Right hand thumb and fingers impressions (in the case of illiterate claimants).
- (iii) Specimen signature in duplicate (in the case of literate claimants).

Yours faithfully,

Station :

(Signature of the Claimant)

Date :

Full name and address.

\* **Foot Note** :- This applies only when payment is not desired through the Head of Office.

**(FOR USE OF HEAD OF OFFICE/DEPARTMENT)**

Forwarded to the Accountant General \_\_\_\_\_ for necessary action. The particulars furnished above have been duly verified.

2. The Provident Fund Account No. \_\_\_\_\_ of Shri/Shrimati/Kumari \_\_\_\_\_ as verified from the annual statement furnished to him/her) is \_\_\_\_\_

3. He/She died on \_\_\_\_\_. A death certificate issued by the Municipal authorities has been produced/is not required in this case as there is no doubt about his/her death.

4. The last fund deduction was made from his/her pay for the month of \_\_\_\_\_ drawn in this office Bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_), cash voucher No. \_\_\_\_\_ of \_\_\_\_\_ Treasury, the amount of deduction being Rs. \_\_\_\_\_ a recovery on account of refund of advance Rs. \_\_\_\_\_

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death.

Or

Certified that the following advances/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund Account during the 12th months immediately preceding the date of his/her death.

Amount of advance/withdrawal.

Date and place of encashment.

Voucher number.

1.

2.

- 3.
- 4.
6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death for payment of Insurance premia or for purchase of a new policy.

Policy number and name of Co.	Amount	Date	Voucher number
1.			
2.			
3.			
4.			

7. It is certified that no demands/following demands of Government are due for recovery.
8. It is certified that no advance/following advance sanctioned in terms of the OM. No. FMP. 13/61/6, dated 15th July, 1961 is due for recovery.

(Signature of the Head of Office/Department)

### 13. General Provident Fund.

I. No. FMP.  
50/68/223, dated  
08/07/69

#### Sub :- Indication of date of birth in application for admission to Provident Fund.

In future the date of birth should be indicated in the remarks column of application invariably in all cases irrespective of whether the applicant is a minor or not, so that the date of birth of the subscriber can be noted in his ledger account and the probable date of his superannuation known from the said account itself. This would eventually enable the Accounts Officer to initiate action in time to complete the subscriber's account before his retirement and thus avoid any possible delay in the settlement of the Provident Fund claim.

### 14. General Provident Fund.

I. No. FMP.  
67/61/84, dated  
09/07/68.

#### Sub :- Intimation of death of subscribers.

The following instructions should be strictly followed :-

1. Intimation about the death of a subscriber while in service should be sent to the Accountant General promptly to enable him to initiate action for completion of the Provident Fund account. The Accountant General may at the same time be requested to uniform the Administrative

Department/Head of Office/Deputy Commissioner, etc., the details of nomination, etc., made by the deceased subscriber.

2. Action should be taken to get the application for final payment of Provident Fund money from the nominee/ family members of the subscriber for submission to the Accountant General without waiting for the legal heirs to initiate action.

### 15. General Provident Fund.

I. No. FMP.  
56/66/46, dated  
23/06/69

#### Sub :- Method of computing interest.

Reference to O.M.No. FMP. 56/66/33 dated 29th May 1968 notifying that during the financial year beginning on the 1st April, 1968, the rate of interest on deposits and also on balances at the credit of subscribers to the General Provident Fund and other similar Funds on the 31st March, 1968 would be 5.10 per cent per annum for the first Rs. 10,000.00 and 4.80 percent per annum for any sum in excess of Rs. 10,000.00. It is clarified that accumulations up to Rs. 10,000.00 (inclusive of deposits and withdrawals during the year 1968-69) will carry interest at 5.10 percent per annum and the interest rate of 4.80 percent per annum will apply to sums in excess of Rs. 10,000.00

In partial relation of the provision of Rule 13(2) of the General Provident Fund (Assam Services) Rules, interest may be calculated at the appropriate rate on the average monthly balance for the year in the individual subscriber's account as indicated in the enclosed statement :-

#### STATEMENT

##### Method of calculation of Interest

Balance as on April 1968-

Rs. 9,500/-

Month	Subscription	Refunds	Withdrawals	Balance at the end of each month
4/68	100	-	-	9,600
5/68	100	-	-	9,700
6/68	100	-	-	9,800
7/68	100	-	-	9,900
8/68	100	-	-	10,000
9/68	100	-	-	10,100
10/68	100	-	-	10,200
11/68	100	-	1,200	9,100
12/68	100	-	-	9,200

01/69	100	50	-	9,350
02/69	100	50	-	9,500
03/69	100	50	-	9,650
Total				1,16,100
Average monthly balance Rs.				1,16,100
				12
				= Rs. 9,673

Rate of interest to be applied 5.10 per cent on Rs. 9,675.

**Note** - If the average monthly balance works out to more than Rs. 10,000 say Rs. 12,000, interest will be calculated as follows :-

- (i) On Rs. 10,000 at 5.10 per cent.
- (ii) On the balance viz., Rs. 2000 at 4.80 per cent.

## 16. General Provident Fund.

1. No.  
FM.27/64/33,  
dated 10/01/66

### Sub :- Final withdrawal for purchase of motor car.

State Government servants who have completed 28 years of service or who have less than 3 years to attain the age of superannuation, may be permitted to make final withdrawals from the Provident Fund (General Provident Fund Rules as the case may be) for purchasing of a motor car or for repaying a Government loan already taken by them for the purpose subject to the following conditions :-

- (1) The officer's pay is Rs. 1,000 or more. The amount of withdrawal is limited to Rs. 12,000 or one-fourth of the amount standing to the credit of the subscriber in the G.P.Fund or one fourth of the amount of subscription with interest thereon standing at the credit of the subscriber in the G.P.Fund as the case may be or the actual price of the car, whichever is the least.
- (2) Such withdrawal shall be allowed only on one occasion. In the case of withdrawal for purchase of another car, the motor car advance under the provisions of Chapter 15 of the Assam Financial Rules, 1939 as supplemented by executive instructions issued from time to time will not be admissible.
- (3) The authority competent to sanction an advance for special reasons under the relevant Provident Fund Rules may sanction final withdrawal in terms of those orders subject to the fulfilment of the conditions mentioned above. The procedural details will be as in the case of another withdrawals.

2. No.  
FM.28/64/46,  
dated 11/04/67

### Sub :- Clarification re withdrawal for motor car purchase.

With reference to No. PF.I. Correc/Clasi/65-66/266 dated 22nd April 1966 and No.

PF.I. G/1-4/66-67/1509 dated 28th December 1966, it is clarified as follows :-

(1) An officer who is permitted to make final withdrawal from his G.P. Fund for purchase of a motor car is not entitled to get another advance under the provisions of Rules 385 of the Assam Financial Rules. There is however no bar to an officer to make withdrawal once only from Provident Fund at the fag end of his service although such officer might have taken another advance admissible under Rule 385 of the Assam Financial Rules for the purchase of motor car.

(2) When withdrawal of the advance is sanctioned to any officer, the sanctioning authority should automatically mention in the sanctioning order the purpose for which withdrawal of the advance is allowed either for purchase of motor car or for repayment of Government loan.

(3) When final withdrawal from G.P. Fund is allowed to an officer towards repayment of Government loan, no withdrawal is permissible for purchase of a motor car without liquidating Government loan.

(4) An officer who is permitted to make final withdrawal from G.P. Fund should furnish the utilisation certificate to the Audit Office within one month from the date of drawal of the advance sanctioned for purchase of motor car, failing which the amount sanctioned or withdrawn should immediately be refunded in one instalment by the grantee concerned.

These orders took effect from 10th January 1966, the date of issue of the Government order No. FM. 27/64/35 relating to the subject indicated above.

3. No. FM.  
27/64/32, dated  
03/08/67.

**Sub :- Limitation re withdrawal for motor car purchase.**

With reference to No. PF.I/G/A-4/66-67/517 dated 3rd July 1967, subject to the fulfilment of the conditions laid down in Government letter No. FM.27/64/35 dated 10th January 1966, an advance from the Provident Fund for the purpose of a motor car shall be allowed only once either for the repayment of a loan taken previously for the purpose or for the purchase of a motor car, and in no case such withdrawal shall be allowed twice in the service life of a Government servant. The words 'without liquidating Government loan' appearing in para (3) of the Department's letter No. FM.28/64/46 dated 13th April 1967 is to be treated as cancelled.

**17. General Provident Fund.**

1. G.O.I. No. F.  
23(4)-EV(B)/63,  
dated 13/09/65.

2. No. FMP.  
93/65/3, dated  
15/03/66

**Sub :- Disposal of P.F. balances on transfer of a Government servant to a body corporate owned or controlled by Government.**

In case where the Corporate bodies do not have any provident fund scheme or whose provident fund rules do not provide for the acceptance of balances from other provident funds, the amount in question should be finally paid to the person concerned at the time of his permanent transfer to such a body.

In case where the Provident Fund money is accepted by the Corporate body subject to fulfilment of certain conditions, viz., that the Government servant should complete the probationary period with them or that he should be confirmed in a post under them, the Provident Fund money of the persons

concerned may be retained with Government till such time as it is transferred to the body concerned. In such cases the Provident Fund accounts of the individual concerned would cease to be 'alive' on the date of permanent transfer of the person concerned to such a body. In other words, no withdrawals from the Provident Fund will be permitted for any purpose including payment of premia towards life insurance policies. Fresh subscription to the Fund, except recoveries in respect of outstanding advances, shall not be accepted. The Provident Fund money held by Government would continue to earn interest at the normal rate till the date of the transfer of the amount to the corporate body.

### 18. General Provident Fund.

I. No. FMP.  
49/66/3, dated  
13/07/66

**Sub :- Account number to be incorporated in the Service Book.**

With the transfer of a Government servant, his Service Book should be transferred to the new office immediately after he hands over charge. Before transferring the Service book, the Head of the old office should record a certificate of verification in the Service Book.

With the transfer of a Government servant from one office to another care should be taken that the last pay certificate complete in all respects, particularly Provident Fund account number is forwarded to the new office. The Provident Fund account number of a Government servant should also be shown in the Service Book on the right hand top of one of the pages by means of a rubber stamp or in red ink at a prominent place preferably on the second or third page.

### 19. General Provident Fund - Withdrawal for financing life insurance policies.

I. No. FMP.  
41/63/54, dated  
23/10/67

**Sub :- Certificate, etc. required for withdrawals by non-gazetted subscribers.**

The Heads of offices, while withdrawing money from Provident Fund for the purpose of payment to the non-Gazetted staffs, should scrutinise the premium receipts in order to verify that the amount of premium withdrawn previously was paid to the Life Insurance Corporation.

They should also record a certificate on the withdrawal vouchers at the time of subsequent withdrawal of premium in the following manner :- "I am satisfied that the amount previously withdrawn on the same account by the subscriber has been utilised for the purpose for which it was intended and the necessary premium receipts has been duly encased by me."

In addition to the above, the following certificates are required to be submitted direct to the Accountant General, Assam by all Heads of Offices.

- (a) Certified that the Life Insurance Policies of non-Gazetted subscribers serving in my office taken out under the operation of General Provident Fund (Assam Services) Rules/Contributory Provident Fund Rules have been submitted to the Accountant General except the policies of subscribers of accounts numbers.

- (b) Premium on policies of non-Gazetted subscribers assigned to the Government of Assam have been paid to the Life Insurance Corporation in proof of which receipts from the Life Insurance Corporation have been duly produced to me for scrutiny and necessary endorsement have been made on the receipts to the effect that no abatement of Indian Income Tax is admissible.

Pending receipt of the aforesaid certificates, such withdrawal on account of premium will be held under objection by the Accountant General, Assam and Nagaland.

2. No. FMP.  
41/65/57, dated  
03/11/67

*Sub :- Irregularities in financing Life Insurance Policies.*

Some of the irregularities in the matters of assignment of and other allied matters connected with the financing of the life insurance policies through the Provident Fund of the subscribers as noted below should be avoided and correct procedure followed :-

- (1) The policy is not correctly assigned as required under the relevant rules of the Fund, to the Governor of Assam in proper form prescribed for the purpose and the assignment is not correctly worded.
- (2) Original documents in connection with the financing of the insurance policies from the Provident Fund e.g., policy, premium receipt, acceptance letter, etc., are not forwarded to the Accounts Officer while asking for permission to finance existing policies or policies to be taken out on new proposals for insurance.
- (3) The premium receipts are not sent to the Audit Office for verification. The Gazetted Officers are themselves required to send the premium receipts direct to the Audit office. In the case of non-Gazetted staff, Heads of offices are required to submit certificate of scrutiny of premium receipts annually in July each year.
- (4) The amount withdrawn from the Provident Fund for the purpose of paying the premium of the Life Insurance Policy is not utilised in time for the purpose for which it is withdrawn. As a result of non-payment of the premium, the responsibility for which rests with the policy holder, the policy lapses.
- (5) The policies are converted into paid up ones without the prior consent of the Audit Office in violation of the terms of the policies which stand assigned to the Governor.
- (6) The policy, within three months after first withdrawal of premium, has to be assigned unto the Governor of Assam and sent to the Audit Office for custody after the assignment has been registered by the L.I.C. But this in many cases is not done.

Not only the above are serious irregularities but these may also land the subscriber or his family into difficulties later on resulting in hardship from delay in receiving the authority for drawal of the amount.

This has also a reference to No. FMP. 41/65/54, dated 25th October 1967.



**20. Government dues - Settlement before quitting service by non-gazetted officers.**

1. No. FE.51/30/34,  
dated 02/09/34

**Sub :- Last payment without reference to Accountant General.**

Note below, Rule 135 of the Assam Financial Rules provides that the head of an office concerned, may on his responsibility, make last payment to a non-gazetted officer quitting service of Government finally, without reference to the Accountant General. It is apparent from this provision that the head of the office should satisfy himself prior to his allowing a non-gazetted officer to quit service finally, that there is no demand outstanding against that officer, and that he should make final payment to the officer and allow him to quit only after settlement of all dues from him.

2. G.O. No. 1507-  
W.II/52, dated  
February, 1952.

**Sub :- Recovery of rent and other dues from Government servants after retirement.**

1. Under the existing rent procedure an officer proceeding on retirement who has resigned or has been dismissed or discharged from service is entitled to retain the Government residence allotted to him, for a specified period after his retirement, or resignation or dismissal or discharge, and his final accounts can be settled only after a "No Demand Certificate" has been furnished by the Estate Officer. This certificate is furnished only when the residence is actually vacated and all outstanding arrears of rent and other dues have been cleared by the person concerned. To minimise the hardship on the persons concerned, and without causing any possibility of loss to Government, the Government of India have decided that the Ministry of the Department concerned may settle the accounts without awaiting for a "No Demand Certificate", if the person concerned produces a surety bond from a permanent Government servant on the form attached.

2. The Ministry of Home Affairs etc., are requested not to settle the accounts of such persons without obtaining either a "No demand Certificate" or a "Surety Bond" which should be sent to the Estate Officer as early as possible.

3. No. FMP.  
89/39/P.J, dated  
01/09/39

**Sub :- Form of surety bond for recovery of rent and other dues.**

Reference Government of India's office Memo No. 1507-WII/52 dated February 1952, Government have decided to adopt the Government of India's procedure of obtaining either a "No Demand Certificate" or a "Surety Bond" from a permanent Government servant in respect of house rent outstanding against a retired Government servant so that sanction of pension may not be delayed. The model draft is given below. That may be utilised mutatis mutandis when no "No Demand Certificate" cannot be issued by the appropriate authority of P.W.D.

**SURETY BOND**

In consideration of the President of India (hereinafter called the 'Government' which expression shall include his successors and assigns) having agreed to settle the final Accounts of Shri \_\_\_\_\_ without production of a "No Demand Certificate" from the Estate Officer, I \_\_\_\_\_ hereby stand surety (which expression shall include my heirs, executors and administrators) for payment by the said \_\_\_\_\_ of rent and other dues in respect of residence now allotted to him by the Government and also for any residence that may be allotted to the said \_\_\_\_\_ from time to time by the Government. I, the surety, further agree and undertake to indemnify the Government against all loss and damage until delivery of vacant possession of the above said residence is made over to the Government.

The obligation undertaken by me shall not be discharged or in any way effected by an extension of time or any other indulgence granted by the Government to the said \_\_\_\_\_.

The guarantee shall remain in force till the "No Demand Certificate" is issued by the Estate Officer in favour of the said \_\_\_\_\_.

The stamp duty for this instrument shall be borne by the Government.

Signed and delivered by the said \_\_\_\_\_ at New Delhi, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ in the presence of :-

Signature.

Address and occupation

of Witness.

Signature of Surety.

Designation.

Office to which attached.

4. G.O.I. No.  
18(9).E-2.II(A).39  
dated 23/06/59

**Sub :- Government dues - Recovery from retired Government servants of over payments made while in service.**

5. No. FM.  
103/59/3, dated  
29/08/59

When an amount due from a person has to be written off on the ground that he is no longer in Government service and no recovery is, therefore, possible, the orders sanctioning write off should invariably contain a clause that any sums which are subsequently found due to the person concerned will be adjusted against the amounts written off.

6. G.O.I. No. F(9)-  
E.II(A)39, dated  
21/11/60

1. In cases where the amount of overpayment is written off merely because the person concerned is no longer in Government service and not on any other ground, as for example, that its recovery would cause hardship to the individual concerned, the dues which may accrue to him during the period of his re-employment under Government may be adjusted against the amount written off.

7. No. FM.  
103/57/20, dated  
30/03/61

2. In the terms of re-employment of a retired Govt. servant, a condition should invariably be inserted to the effect that any amount of overpayment pertaining to the

pre-retirement period including the amount written off on the ground that he was no longer in Government service would be recoverable by adjustment of the pay and allowances admissible to him during the period of re-employment.

3. It will be the duty of the office re-employing a retired Government servant to make an enquiry from the office where he was formerly employed whether any amount is recoverable in terms of paragraph 1 above. Such an enquiry will have to be made immediately after a person is re-employed. The final payment to the re-employed person on the termination of his re-employment should not be made unless the re-employing office has ensured that no amounts are adjustable in terms of paragraph 1 above.

4. Past cases which have already decided otherwise than in accordance with the provisions of the office memorandum need not be re-opened.

8. G.O.I. No. 18(9)-  
E.II(A)/39, dated  
14/03/60

9. No. FM.  
103/39/20, dated  
30/03/61

**Sub :- Government dues - Procedure regarding refund of excess recovery.**

The following is the procedure in regard to refund of excess recovery, if any, of house rent to retired Government servants :-

**(i) Non-gazetted Government servants.**

Refund of amount is normally made only through the office under whom the Government servant concerned served last, and the Head of the office concerned should ensure that overpayments, if any, already written off are set off against such refunds.

**(ii) Gazetted Government servants.**

In case of gazetted Government servants, the Head of the retired gazetted Government servant, the Directorate of Estates would obtain a certificate from the Head of the Department/Office under whom he served last to the effect that no claim due from him had been written off on account of his being no more in Government service which would be adjusted against the amount applied for.

In case of Gazetted Government servants, the Head of the Departments/Office should furnish necessary certificates on the strength of which the sanctioning authority will sanction refund of excess house rent.

**21. Grants - in-aid.**

1. G.O.I. No.  
F.II(1)-E.II(A)/37,  
dated 14/03/37

**Sub :- Procedure for sanction.**

1. With a view to avoiding irregularities such as the double drawal of grants-in-aid, the following instructions should be observed by sanctioning authorities in connection with sanction and payment of grants-in-aid to public bodies or institutions.

2. (a) Once a grants-in-aid has been sanctioned, it is the responsibility of the grantee to prepare and submit the bill in CTR Form 42 to the countersigning authority for signature and the Treasury Officer

for payment. In no case, therefore, should the office of the sanctioning authority do this work on behalf of the grantee. There is, however, no objection to the grantee being guided in the preparation of the bill, such guidance taking the form of supply of blank CTR Form 42 and indication of the particulars to be filled in.

(b) Before a bill is accepted, it should be seen that the conditions, if any, attached to the grant have been accepted by the grantee without any reservation.

(c) A register of grants containing the following columns should be maintained :-

- (i) Serial No.
- (ii) Number and date of sanctioning letter.
- (iii) Purpose of grant.
- (iv) Conditions, if any, attached to the grant
- (v) Amount sanctioned.
- (vi) Date of receipt of the bill from the grantee and its amount.
- (vii) Whether conditions attached to the grant have been accepted by the grantee without reservation.
- (viii) Dated initials of the countersigning authority

3. Columns (i) to (v) of the Register should be filled in simultaneously with the issue of the order sanctioning each grant and attested by the Section Officer concerned. The serial number should be recorded on the body of the original sanctioning letter at the time the item is entered in the Register, as under -- "Noted at Serial No. \_\_\_\_\_ in the Register of grants." Such a record will guard against the possibility of double signatures. Columns (vi) and (vii) should be filled in and attested by the Section Officer concerned as soon as the bill has been received from the grantee. The bill should then be submitted to the countersigning authority with the Register for countersigning the bill and for giving his dated initials in column (viii) of the Register. It should also be the duty of the countersigning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill in respect of the amount has already been countersigned unless it has been noted in the Register of Grants against the relevant sanction. This would also facilitate watching of payments in instalments, if any, in the case of lump sum sanctions.

2. (Dy) No. FEC  
(II).2112/59/47,  
dated 11/04/60

**Sub :- Recording of date on payment on the body of the authority.**

1. The procedure laid down in Government of India Office Memo No. F.II(I)-E.II(A)/57 dated 14/03/1957 above may be followed in preparing and presenting claims for grants-in-aid to public bodies or institutions.
2. With a view to avoid the chance of double drawal of grants-in-aid the following procedure may also be adopted.

3. As soon as the bill for the grant is signed by the Drawing Officer in whose favour the authority is issued by the Accountant General, Assam, the Drawing Officer shall record prominently on the body of the authority in red ink "Paid on date \_\_\_\_\_" so that if any claim is preferred subsequently the guilt of the person concerned is detected immediately. The Drawing Officer shall not sign a bill for grant without checking the authority issued by the Accountant General, Assam in his favour. The Drawing Officer shall also put his signature below the entry "Paid on date \_\_\_\_\_" made on the body of the authority.

3. No. BB.66/38/3,  
dated 21/03/60

**Sub :- Grants-in-aid - to public bodies and private institutions, etc.**

The following instructions issued by Government of India should be followed in respect of grants-in-aid given to the public bodies and private institutions etc., by the State Government.

- (i) Grants should be made available as far as possible on the basis of specific schemes drawn up in sufficient detail and duly approved by Government.
- (ii) Periodical reports indicating the expenditure on each of the objects as detailed in the scheme should be called for and scrutinised to check whether there have been any variation or unauthorised diversion of funds.
- (iii) The provision of G.F.R. 207(3) regarding submission of an audited statement of accounts should be insisted upon. There should be a provision also for the maintenance of an audited record of all assets acquired wholly or substantially out of Government grants. In the case of small institutions, however, the sanctioning authority may exercise its discretion of exempting such institutions from the submission of accounts as provided under G.F.R. 207 (3) and
- (iv) In respect of grants to non-government or quasi-Government bodies or institutions a condition may be laid down that the assets referred to in (iii) above should not, without the prior sanction of Government, be disposed of, encumbered or utilised for purposes other than those for which the grants were sanctioned.

4. G.O.I. No.  
F.11(74)E.II(A)/60  
dated 18/03/61

**Sub :- Submission of audited statement of accounts by institutions receiving grants-in-aid.**

1. Reference to paragraph 207(3) of the General Financial Rules Vol. I, which, inter-alia, stipulates that before a grant-in-aid is paid to any public body or institution, the sanctioning authority should as far as possible insist on obtaining an audited statement of accounts of the body or institution concerned in order to ensure that any previous grant was spent fully for the purpose for which it was intended.

2. Paragraph 208 *ibid* stipulates, inter-alia, that, in respect of every grant-in-aid sanctioned with specific conditions attached to its utilisation, the sanctioning authority should satisfy itself that the grant has, as a matter of fact, been applied for the purposes for which it was intended and a certificate to this effect has to be furnished to the Accountant General. According to paragraph 209 *ibid*, every grant made for a specific purpose, unless declared unconditional, is subject to the implied conditions mentioned therein.

A certificate of utilisation of the grant is thus to be furnished to the Accountant General in every case of grant made for specific purposes, even if no conditions are specifically attached to the grant. It should be possible for the sanctioning authority to furnish the utilisation certificate to the Accountant General within a reasonable period after the grant is paid to the institution.

1. (i) Where the Central Government gives grants to private bodies direct, the utilisation certificates should be given to the Accountant General by the Administrative Ministry concerned.
- (ii) In respect of grants given by the Central Government to the State Governments :-
  - (a) Utilisation certificates need not be furnished by the Ministries or Departments of the Central Government ; and
  - (b) Where the expenditure out of the Central grants is incurred by State Governments direct, utilisation certificate will not generally be required to be furnished by them as such expenditure will be subject to the usual checks applicable to departmental expenditure. Where, however, such expenditure is incurred by State Government through Local Bodies or other private institutions, utilisation certificates should be furnished by the State Government concerned.

Further, the need for submission of the audited accounts by the grants institutions to the Administrative Ministry will arise in cases of grants given by them to private bodies direct.

5. No. BB.  
66/38/19, dated  
12/04/61.

All concerned are to follow the instructions issued by the Government of India in their office Memo No. F.11(74)E.II(A)60 dated 18/03/1961 in respect to grants-in aid to private and quasi-Government institutions.

6. G.O.I. No.  
F.14(7)-  
E.II(A)/64-II,  
dated 16/09/64

**Sub :- Entertainment of applications through State Government for grants-in-aid.**

7. No. BB  
(I).132/64/3, dated  
18/11/64

Applications for grant from private organisations or institutions other than those which are of All India character and on the approved list of Government should be entertained by Administration Ministries, Government of India, only if these are received through the respective State Government. They should further ensure that the applications are forwarded by the State Governments with due reference to the reputation, financial position and capacity to execute the assignment, etc., of the grantee institution applying for the grants-in-aid.

8. No. FC  
(I).1/61/69, dated  
02/12/64

**Sub :- Grants-in-aid to autonomous bodies/non-official organisations.**

1. Rule 4(a) of Appendix 15 as amended by correction slip Nos. 7 and 170, to Assam Financial Rules which, inter alia, lays down that unless otherwise ruled by Government, "the grant will be spent upon that object within a reasonable time, if no time limit has been fixed by the sanctioning authority."

2. In supersession of all earlier instructions in the matter, the expression reasonable time should ordinarily be interpreted to mean 'one year from the date of issue of the letter sanctioning the grant.'
3. At the time of sanctioning a grant, due care should be taken that only so much of the grant should be paid during a financial year as is likely to be expended in that year. But once the grant is sanctioned after due consideration, it may extend beyond the financial year, and the unspent balance of the amount of grant may not lapse at the end of the financial year. In order to prevent lapse of grants which are intended to meet the requirement of a specified period or one year as the case may be and this period extends beyond the financial year, the sanction should be so drafted that these do not lapse at the close of the financial year, in terms of the provision of Note 4 below Rules 526 of Assam Financial Rules. The balance of grant remaining unspent on the expiry of the specified period or of one year should be duly and promptly surrendered to Government. In respect, however, of sanctions which require the whole grant to be utilised during the financial year, the unspent balance thereof shall nevertheless be duly surrendered to Government at the end of the financial year, unless the unspent balance has been adjusted against the next year's grant, if any, under the orders of the sanctioning authority.
4. In order to mitigate hardship to small institutions which are entirely/mainly fed by recurring grants-in-aid from Government, it has been decided that with effect from the financial year 1965-66 the recurring grants may be paid, if necessary, in three instalments in the manner indicated below :-
- (i) The first instalment may be paid in the month of April itself. Since, in the beginning of the financial year, 1/12th of the budget is placed at the disposal of the Administrative Departments 'on account', the first instalment of grant may be sanctioned in April to enable the institutions to meet their expenses for the month of April.
  - (ii) The second instalment may be paid in the month of May, June, July, August or September, after the Budget has been passed by the Assembly to cover the expenses for the five months, May to September.
  - (iii) The final instalment may be sanctioned in the month of October or later to cover the expenses of the rest of the financial year.

The requirement of obtaining audited statement of accounts provided for in Rule 1(b) of Appendix 15 of the Assam Financial Rules, need not be insisted upon for sanctioning the first two instalments, if the statements are not ready. However, such statements of accounts in respect of the previous financial year, unless the institution concerned has been specifically exempted from furnishing them, should be obtained before sanctioning the final instalment.

5. A few examples are given below to illustrate the procedure outlined in paragraph 4 of this Memorandum :-

Amount of recurring grant-in-aid sanctioned per year to a particular institution.	Amount sanctioned for the year 1964-65	Date on which the grant-in-aid was sanctioned for the year 1964-65	Unspent balance at the close of the financial year 1964-65.	The manner in which instalments of the grants-in-aid are to be paid during the year 1965-66.

1	2	3	4	5
Rs.	Rs.		Rs.	
1. 12,000.00	12,000.00	01/09/64	-	<p><i>Instalment in April, 1965.</i></p> <p>Rs. 1000/- can be paid for the expenses for the month of April 65.</p> <p><i>Instalment in May, 1965.</i></p> <p>Rs. 5000/- can be paid for the expenses for the months of May to September, 1965.</p> <p><i>Instalment in October, 1965.</i></p> <p>Rs. 6000/- can be paid for meeting the expenses for the rest of the financial year 1965-66.</p>
2. 12,000.00	12,000.00	01/09/64	1,000.00	<p><i>Instalment in April, 1965.</i></p> <p>Not to be paid as the expenses for April, 1965 can be met out of the unspent balance. The unspent balance of Rs. 1,000/- need not be required to be surrendered to Government immediately after 31st March 1965.</p> <p><i>Instalment in May, 1965.</i></p> <p>Rs. 5000/- can be paid for the expenses for the months of May to September, 1965.</p> <p><i>Instalment in October 1965.</i></p> <p>Rs. 6000/- can be paid for meeting the expenses for the rest of the financial year, 1965-66.</p>
3. 12,000.00	12,000.00	01/09/64	3,000.00	<p><i>Instalment in April, 1965.</i></p> <p>Not to be paid as the expenses for April, 1965 can be paid out of the unspent balance. The unspent balance of Rs.</p>



3000/- need not be required to be surrendered to Government immediately after 31st March, 1965.

*Instalment in May, 1965.*

As Rs. 2000/- of the unspent balance can still be utilised, only Rs. 3000/- need be paid.

*Instalment in October, 1965.*

Rs. 6000/- can be paid for the expenses for the rest of the financial year 1965-66.

4.	12,000.00	12,000.00	01/09/64	500.00
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*Instalment in April, 1965.*

Rs. 500/- can be paid, as the unspent balance will not be sufficient to cover the expenses for the month of April, 1965. The unspent balance of Rs. 500/- need not be required to be surrendered to Government immediately after 31st March, 1965.

*Instalment in May, 1965.*

Rs. 5000/- can be paid for the expenses for the months of May, September, 1965.

*Instalment in October, 1965.*

Rs. 6000/- can be paid for the expenses for the rest of the financial year 1965-66.

5.	12,000.00	12,000.00	01/09/64	3,000.00
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*Instalment in April, 1965.*

Not to be paid as the expenses for April, 1965 can be paid out of the unspent balance. The unspent balance of Rs. 3000/- need not be required to be surrendered to Government immediately after 31st March 1965.

*Instalment in May, 1965.*

Rs. 5000/- may be paid for the expenses

for the months of May to September 1965, as the grant given on 1.5.64 can be utilised only upto 30.4.65. Any unspent balance out of that amount outstanding on 30.4.65 will have to be surrendered to Government.

*Instalment in October 1965.*

Rs. 6000/- may be paid.

6. The procedure outlined in the foregoing paragraphs (4) and (5) will apply only to the institutions which are entirely or mainly fed by recurring grants-in-aid from Government. Where any other procedure prescribed in consultation with Finance is in vogue and working satisfactorily, the procedure outlined in the preceeding paragraphs need not be invoked.

7. This supersedes O.M.No.FC(I),1/61/46 dated 23/03/1963.