

H

1. House rent.

1. No. FM.
40/36/13, dated
24/06/39

Sub :- Recovery of house rent by Treasury Officers.

According to rule 514 of the Assam Financial Rules, it is incumbent on the part of the Treasury Officers to effect, at once and unquestioned, the recovery as intimated by the Executive Engineer. Failure to comply with this requirement of the rule hampers the progress of realisation of Government dues.

2. House rent.

1. No. FM.
110/32/173, dated
02/08/62

Sub :- Fixation of reasonable rent under the Assam Urban Areas Rent Control Act, 1961.

1. If rent of the houses situated in areas to which the Assam Urban Areas Rent Control Act, 1961, (Assam Act No. II, 1962) applies, should be fixed/refixed strictly according to the provisions of the above Act. The sanctioning authorities, while according sanction to the payment of rent of such houses should incorporate, in the sanctioning letter, a certificate in the following form :-

"Certified that the rent fixed conforms with the requirement of the Assam Urban Areas Rent Control Act, 1961 and that the fixation/refixation of 'fair rent' has been done in accordance with the provisions of the said Act."

2. The fixation of rent should be done by P.W.D. in consultation with the D.C.s/S.D.O.s concerned with regard to the assessment of the value of the land on which the house is constructed, at the time of commencement of construction of the house thereon.

3. After fixing the rent, according to the procedure indicated above, the hiring Department/Office should make an offer to the owner to accept the rent fixed. In the event of any owner refusing to accept rent so fixed, the matter should be referred to the Court for fixation of 'fair rent' under the Act.

4. In cases where the provisions of the Assam Urban Areas Rent Control Act, 1961 are not applicable, the existing practice of fixation of rent on the basis of certificates of reasonableness from the D.C./S.D.O. may continue. The D.C./S.D.O. while certifying the reasonableness shall follow the same principles laid down for fixing the fair rent of houses in Urban Areas under the said Act. However, in these cases also, the sanctioning authorities, while according sanction to payment of rent, should incorporate in the sanctioning letter a certificate in the following form:-

"Certified that the provisions of the Assam Urban Areas Rent Control Act are not applicable in this case and as such the rent has been fixed on the basis of certificate of reasonableness which has been issued by the D.C./S.D.O. on the same principles as are followed under the Urban Areas Rent Control Act, 1961 for fixation of rent in the case of houses constructed in urban areas."

2. No. RRT.
73/60/117, dated
27/09/63

Sub :- The Assam Urban Areas Rent Control Act, 1961 - interpretation of clause (e) w/s.2 of the Act.

The Standard Rent (stated in Clause (e) of Section (2) of the Assam Urban Areas Rent Control Act, 1961) is equal to 7 1/2% (Seven and half per cent) of the aggregate amount of the cost of construction and the market price of the land on the date of commencement of the construction, in addition to the Municipal tax payable in respect of the house. So in calculating the standard rent after taking 7 1/2% (Seven and half percent) of the aggregate amount of the cost of construction and the market price of the land on the date of construction, the Municipal tax payable in respect of the house is to be added. This is clear from the definition of the standard rent under Clause (e) of section 2 of the Rent Control Act, 1961. On a plain reading of the definition of standard rent, Municipal tax cannot be added to the cost of construction and the price of the land in calculating the standard rent at the rate of 7 1/2% (Seven and half percent).

3. No. FM.
14/64/11, dated
19/11/64

Sub :- Depreciation of the value of a building.

The depreciation of the value of a building as laid down in the 'Explanation' to clause (e) of Section 2 of the Urban Areas Rent Control Act, 1961 is relevant only for the purpose of fixing the standard rent when the house is taken for hire and has no bearing for subsequent years. The standard rent once fixed should continue during the entire period of tenancy. All pending cases should be disposed of immediately on the basis of this decision.

3. House rent.

1. No. FM. 19/64/1,
dated 06/03/64.

Sub :- When requisitioned for a Government officer.

Whenever residential accommodation has been requisitioned or is proposed to be requisitioned for a Government officer, the officer concerned should be asked to give in writing, that in the event of the rent fixed by the collector being revised and enhanced by the Court of Law, he will have to pay such enhanced rent. No house requisitioned for residential accommodation of any officer

should be allowed to remain as such, where the officer concerned refuses to abide by the above-mentioned condition.

2. No. FM.
103/63/31, dated
09/03/64

Sub :- Issue of evaluation report.

Deputy Commissioners and Sub-divisional Officers should ensure that prompt action is taken by their office to issue the evaluation report on land on receipt of requisitions from the Executive Engineer.

3(A). House rent.

1. No. FM.
20/67/Part, dated
18/12/67

Sub :- Sanction of rent for private houses hired for Government proposes.

The certificate from the Executive Engineer concerned that no Government building is available for the purpose for which the house is hired should be insisted upon at the time of initial sanction as well as at the time of sanctioning renewals also. In other words, the sanctioning authorities, while sanctioning renewals of sanctions to the payment of rent should obtain fresh certificate from the Executive Engineer concerned regarding non-availability of Government buildings for the relevant period for which the renewal is sanctioned.

2. No. FM.
20/67/Part/29,
dated 24/09/68

Sub :- Certificate re non-availability of Government buildings.

The certificate certifying the non-availability of Government buildings when a private building is hired for Government purpose should be incorporated in the sanctioning letter both at the time of initial sanction and at the time of renewals of sanctions also.

4. House Rent Allowance.

1. No. FM.
16/85/11, dated
22/07/88.

Sub :- Clarification regarding jurisdiction of District/ Subdivisional Headquarters.

I am directed to invite a reference to the subject noted above and to state that in terms of the O.M. No. FM. 85/83/11 dated 02/09/83 House Rent Allowance is admissible at different rates to those who reside within District/Sub-divisional Head Quarter and outside District/Sub-divisional Head quarter.

A point has been raised as to the jurisdiction of District/Sub-divisional Head Quarter. It is, therefore, clarified that a Government servant whose Head Quarter is within the Civil District/Sub-divisional Head Quarter and if he resides in a house within the City/Municipal /Town Committee limits of the said Civil District/Sub-divisional Head Quarter, he will be considered as residing within the District/Subdivisional

Head Quarter for the purpose of entitlement of House Rent Allowance in terms of Finance O.M. quoted above.

4.(A) House Rent Allowance. -

I. No. FM. 62/90/5,
dated 21/01/91

Sub :- Admissibility at special rate in respect of police / jail staff.

I am directed to invite a reference to this Department Office Memorandum No. FM. 62/90/2 dated 24/12/90 on the above subject, and to say that the special rate of house rent allowance allowed to certain categories of Police Personnel and Jail Staff under para 7(a) & 7(b) of the aforesaid O.M. will be admissible only to those Police Personnel/Jail Staff who reside in rented houses. In case of residing in their own houses the Police Personnel/Jail Staff will be entitled to House Rent allowances at normal rate as laid down in para 2(a) 2(b) or 2(c) as the case may be.

4.(B). House Rent Allowance.

I. O.M. No. FM.
62/90/2, dated
28/12/90

Sub :- Revised house rent allowance to the State Government employees.

In pursuance of the Government resolution no. FPC.24/90/128 dated 06/12/90 published in the Assam Gazette, Extra-ordinary dated 11/12/90, the Governor of Assam is pleased to revise the house rent allowance payable to the State Government employees as indicated below :-

- 2 (a) A State Government employee serving with headquarters within Guwahati Municipal Corporation area who reside in a rented house/ own house will get house rent allowance @12% of basic pay subject to maximum of Rs. 600/- per month.
- (b) Employees serving in District/Sub-divisional head-quarter who resides in rented house /own house will get house rent allowance @10% of basic pay subject to a maximum of Rs. 450/- p.m.
- (c) Employees serving in places other than Guwahati/District/Sub-divisional headquarter who reside in rented house/own house will get house rent allowance @ 7 1/2% (seven and half percent) of basic pay subject to a maximum of Rs. 300/- P.M.
3. Government servant already in receipt of house rent allowance in lieu of rent free accommodation may draw house rent allowance at the prevailing rates or at the rates applicable to them according to these orders whichever is more beneficial to them.
4. While granting reimbursement of house rent allowance it has to be ensured that for one house there should not be more than one house rent allowance.
5. The State Government employees residing in a Government quarter will be required to pay house rent equivalent to 10(ten) percent of his pay or the standard rent whichever is less as at present.
6. The procedure of furnishing certificate regarding residing in rented/own house and rent receipt as has been laid down in O. M. No. FM. 85/83/11 dated 02/09/83 has been dispensed with. However, every

Government servant shall have to furnish a certificate identifying the mode of accommodation availed of by him such as rented house/own house / Government quarter in the Annexure-I with his first claim after the revised scale of pay comes into force. Subsequent change in the mode of accommodation should be intimated to the Drawing and Disbursing Officer by the officers drawing pay in establishment pay bill and to the A.G. by the self-drawing officers.

7. The Governor of Assam is further pleased to order that the following categories of Police Personnel and the Jail Staff will be entitled to house rent allowance in lieu of rent-free accommodation at the rate as mentioned against each with the option that they may draw house rent allowance at the rate specified for them or at the rate applicable to Government servants in general, whichever is advantageous to them.

(a) Police Personnel :-

(i) Constable.	Rs. 140/- p.m.
(ii) Assistant Sub-Inspector/Head Constable/Havildar	Rs. 210/- p.m.
(iii) Sub-Inspector	Rs. 298/- p.m.
(iv) Inspector	Rs. 303/- p.m.
(v) Deputy Superintendent of Police	Rs. 355/- p.m.

(b) Jail Staff :-

(i) Warder	Rs. 96/- per month
(ii) Head Warder/Chief Head Warder	Rs. 115/- per month
(iii) Assistant Jailor	Rs. 140/- per month
(iv) Jailor	Rs. 210/- per month
(v) Superintendent of Jail, Grade -II	Rs. 250/- per month

8. The State Government employees serving in the Resident Commissioner, New -Delhi and Trade Advisor & Director Movement, Calcutta (Assam House) will be paid house rent allowance at the rate admissible to Central Government employees of similar pay range serving in Delhi and Calcutta respectively.

9. Other conditions for drawal of house rent allowance will remain the same as existed prior to issue of this Office Memorandum.

10. These order will be effective from 1st April, 1990.

For the period from 1st January, 1989 to 31st March, 1990, an employee will draw house rent allowance at the rate prevailing then and not exceeding the amount that would have been admissible to him had he continued to draw pay in the existing scale i.e. the scale prevailing prior to 1st January, 1989.

11. These orders will equally apply both to those Government employees who are brought over to the revised scale of pay effective from 1st January, 1989 and to those who elect to retain the scale of pay

which prevailed prior to 1st January, 1989. In the case of the former, pay for the purpose of calculation of the house rent allowance will be as defined in F.R.9(21) (a) and in the case of the latter, it will include, in addition dearness allowance inclusive of additional and ad-hoc dearness allowance as were admissible on the pay on 31st December, 1988.

12. The house rent allowance will be classified under 'Salary' and will be debited to the Head of Account from which the Government servant draws his pay.

2. O.M. No. FM.
16/88/42, dated
29/08/91

Sub :- Basic pay re house rent allowance to the State Government employees

In continuation of this department's Office Memorandum No. FM. 62/90/2 dated 28/12/90 on the above subject the Governor of Assam is pleased to clarify that basic pay mentioned in aforesaid Government O.M. on house rent allowance will mean the pay as defined under F.R.9(21) (a) (ii).

3. O.M. No. FM.
14/88/38, dated
29/02/92

Sub :- House Rent Allowance for State Government employees who are husband and wife.

In partial modification of para 4 of this Department Office Memorandum No. FM. 62/90/2 dated 28/12/90, the Governor of Assam is pleased to order that Government servants, both husband and wife, working under the State Government at the same station and residing in the same house (i.e. own house/rented house) are allowed to draw house rent allowance at the rate as admissible with immediate effect.

4. O.M. No. FM.
14/88/56, dated
27/05/92

Sub :- Clarification re house rent allowance to the State Government employees who are husband and wife.

After careful consideration of all aspects the Governor of Assam is pleased to decide that husband and wife if residing in one Government quarter, one of the spouse will pay the prescribed house rent to Government and the other spouse in whose name no quarter is allotted will get house rent allowance in terms of the office Memorandum No. FM. 14/88/50 dated 29/02/92 with effect from the date of issue.

5. O.M. No. FM.
6/91/15, dated
21/06/93

Sub :- Discontinuation of house rent allowance to State Government employee whose spouse is also such employee..

After careful consideration the Governor of Assam is pleased to discontinue the benefit extended vide O.M. No. FM. 14/88/56 dated 27/05/92 i.e. house rent allowance to a Government employee in whose name no Government quarter has been allotted but who is residing in a Government quarter allotted to his/her spouse.

It will come into effect from 01/07/93.

5. O.M. No. FM.
62/90/32, dated
04/06/91

**Sub :- House Rent allowance to the State Government employees of the Assam
Parlian Building, New Delhi.**

In continuation of this Department's Office Memorandum No. FM.62/90/2 dated, 28/12/90, the Governor of Assam is pleased to order that the employees of the Assam Pavilion Building Division, P.W.D., New Delhi will also be paid House rent allowance at the rate admissible to Central Government employees of similar pay range serving in New Delhi.

This will come into force with effect from 01/04/90.

5. House Rent Allowance - Recovery of.

1. O.M. No. FM.
39/91/17, dated
01/04/92

Sub :- Fixation of house rent for residential accommodation.

At present rent for Government accommodation is recovered at the rate of 10% of emoluments or standard rent, which-ever is less. In order to do away with disparities in recovery of rent among employees in occupation of the same type of Government quarters, the Government after careful consideration have decided that the rent for Government accommodation payable by Government employees of all categories shall be 10% of the basic pay or the standard rent, which ever is less, subject to a maximum ceiling of Rs. 350/- (Rupees three hundred fifty) only per month. The charges for electricity and water supply will be in addition to the above ceiling.

This order shall take effect from 01/01/92 but there will be no refund with regard to payments already made.

Amendments to the Assam F.Rs. & S.R. will be made in due course.

2. O.M. No. FM.
39/91/19, dated
02/03/92

Sub :- Excess payment re fixation of house rent for residential accommodation.

In continuation of this Department O.M. No. FM. 39/91/17 dated 01/04/92 it has been further decided that the excess payment made after 01/01/92 may be adjusted against future house rent.

6. Hiring of private houses for official purposes.

1. O.M. No. FM.
5/67/Ps/23, dated
31/01/68

Sub :- Norms of accommodation for the purpose of hiring private houses.

Under item 11 of list I attached to Finance Department Office Memorandum No. FEG. 47/67/11 dated 14/07/67 (copy appended) powers have been delegated to Administrative Departments to sanction rent for private buildings hired for accommodation of offices, subject to the

condition that the rent is fixed in accordance with the relevant Act concerning house rent and the accommodation is within the norms fixed by the Organisation and Methods Division.

The Organisation and Methods Division have laid down the following norms for this purpose-

Officers of the rank of Secretaries and Heads of Departments	250 Sq. pt.
Other Gazetted Class I officers	160 Sq. ft.
Gazetted Class-II Officers	120 Sq.ft.
Technical Staff	60 Sq. pt.
Ministerial staff	45 Sq. pt.

One room per office to serve as store for stationary, forms etc. and for operating duplicating machine, is considered reasonable for the requirements of each office.

But private buildings available for hire are not likely to be convenient for accommodation of offices except in a few cases. As the buildings are primarily designed for residential purposes only. In making arrangements for location of offices in such buildings; it may not always be possible to adhere to the above norms very rigidly. It is therefore clarified that the norms are intended to serve the purpose as broad guidelines, though attempts should be made to observe them to the extent possible.

The Administrative Departments should examine in each case the total floor space available for actual use and the floor space that cannot be utilised like cookshed, verandah etc. Rents should be approved only after satisfying themselves that the total floor space hired is absolutely necessary and surplus space, if any, over the prescribed norms is the minimum.

7. Honorarium.

I. No. FEP. 3/64/PV/68,
dated 18/07/70

Sub :- Procedure for grant of honorarium.

The following procedure should be strictly followed in granting of honorarium :-

- (1) Honorarium should be granted when one performs additional duties of a special nature i.e., other than those which he normally performs irrespectively of the fact whether he works beyond his normal office hours or not.
- (2) Honorarium cannot be paid except from specific provision made under a detailed head, 'Honorarium'.
- (3) No re-appropriation to provide funds under the detailed head 'Honorarium' is permissible.
- (4) Payment of honorarium, when made must be drawn in Pay Bill form for specific audit check.
- (5) No person can get honorarium more than once in 12 (twelve) months.

2. O.M. No. FEB.
48/87/28 dated
09/12/88

Sub :- Ban on sanctioning honorarium to the Government employees.

State Government have been facing serious shortage of resources for quite sometime which has resulted in acute ways and means problems. In order to contain the non-plan expenditure the Government have already adopted certain economy measures.

In this context the Governor of Assam pleased to order that no honorarium should be sanctioned to any class of Government employees with immediate effect and until further orders, except in cases involving specific and substantial work unconnected with normal works, in definite addition to normal duties.

This orders will also apply to all Public Sector Undertaking/Autonomous Bodies etc. who are in receipt of State Government's financial assistance.

3. O.M. No. FEB.
48/87/101 dated
03/06/93

Sub :- Selective non-applicability of ban on honorarium.

It has come to the notice of the Government that some Treasury Officers are refusing to honour the bills submitted by the D.D.Os. in connection with the payment to the persons employed on fixed pay/honorarium as per provision at page - 296 of the R.O.P Rules, 1990 on the plea of ban imposed on granting honorarium to the State Government employees in this Department O.M. No. FEB. 48/87/28 dated 09/12/88.

It is therefore, clarified that the ban imposed on honorarium in this department O.M. referred to above will not be applicable to the persons employed as Anganwadi Workers/Helpers of I.C.D.S. Project and other such persons similarly paid.

4. No. FEB.
59/63/22, dated
18/08/67

"Sub " - Honorarium to Gazetted officers - Discontinuance of A.G.'s authority.

For payment of honorarium to Gazetted officers in cases where the rates have been laid down and the bills are countersigned by the departmental authorities, the issue of the authority by the Accountant general, Assam and Nagaland, as required under the rule 22 of Assam Treasury Rules is not necessary.

8. Hill Allowance - Grant of.

1. No. HAD.
102/83/314, dated
14/03/91

Sub :- Hill allowance of the revised scale.

In partial modification of this Department's letter No. HAD.102/83/251 dated 24/05/88 HAD.102/83/273 dated 08/06/89 and HAD.102/83/229 dated 19/07/90, I am directed to say that the Assam Pay commission, 1988 have recommended grant of hill Allowance in Autonomous districts @ 5% of the basic pay subject to a maximum of Rs. 250/- p.m. for all categories of Government Servants/Employees serving in the Hill Districts of Assam w.e.f. 01/01/89 in terms of Para 9 of Finance (PC) Department's Notification No. FPC.24/90/128 dated 06/12/90.

9. Head of office.

I. No. FBG.
86/68/91, dated
06/11/68

Sub :- Conferment of the right to draw money from the treasury.

When a Gazetted officer is declared as the Head of office either by the Government or by any competent authority, the Accountant General issues authority in favour of the said Drawing Officer asking the Treasury Officer concerned to honour the bills signed and presented by such officer. This practice is no longer necessary in as much as the declaration of a gazetted officer as the Head of Office by the competent authority confer on him the right to draw money from the Treasury. It is, therefore, not necessary for the Accountant General, to issue any authority for placing the Heads of Office in account with the Treasury. It has, therefore, been decided that no authority will henceforward be issued in such cases from the Accountant General.

In this connection, the following points are likely to come up for clarification :-

- (1) How to ascertain the genuineness of a Gazetted officer deputed from outside the State as Head of Office for disbursement of money billed for, signed and presented to Treasury as Head of Office and whether any authority from the Accountant General is necessary in such a case.
- (2) Whether a Gazetted officer who is not the Head of Office but who is acting as Drawing and Disbursing Officer can draw from the Treasury without any authority from the Accountant General.

As regards point (1) above it is clarified that in cases where the budget provision is centralised in another audit circle and the Accountant General who is to audit and account for the transactions is also outside the State in which the Treasury and the office of the Drawing Officers are located, the provisions of CTR-170(I) and CTR-174 will be attracted and in such cases there should be a general authorisation duly embossed with the special seal from the Accountant General responsible for the audit and accounting of transaction to the Accountant General in whose jurisdiction, the Drawing officers are stationed so as to enable them to draw moneys from the Treasury.

So far as point (2) is concerned, it is clarified that provisions of Note under Clause (f) below S.O. 56 of Assam Treasury Rules may be attracted which runs as follows. :-

"The Head of an Office may authorise any gazetted Government servant serving under him to sign a bill or order for him, communicating the name and the specimen signature of the Government servant to the Treasury. This will not, however, relieve the Head of office in any way of his responsibility for the accuracy of the bills or for the disposal of the money received in payment."

In view of the above decision, a copy of the orders declaring an officer as the Head of Office should invariably be endorsed under Rule 26 of the Assam Financial Rules to the Treasury Officers concerned so that he can honour all claims preferred by the newly declared Head of office without any authority from the Accountant General.

The procedure outlined above does not dispense with the normal operations of the provisions of Treasury Rules. The specimen signatures of the newly declared Head of Office should invariably be

obtained duly attested by another Gazetted Officer or the competent authority whose specimen signatures are already with the Treasury under the normal procedure of the Treasury Rules before any money is disbursed on bills signed by him.

I

1. Insurance - Government Property.

1. No. FTX.
79/65/20, dated
05/02/66

Sub :- Insurance with Life Insurance Corporation only.

With effect from the 1st January, 1966, insurance of all properties or goods under the direct or indirect control of Government should be placed with the Life Insurance Corporation of India only.

2. No. FTC. 12/60,
dated 29/08/60

Sub :- Reference to Finance (T) Department for concurrence.

All insurance proposals involve financial implications, the financial power with regard to which has not been delegated. Therefore, all such proposals should continue to be referred to Finance (T) Department for concurrence. There is no general sanction for the insurance of all properties under the direct or indirect control of a Government Department.

2. Institutions not under the direct control of Government are not required to come up to Government for sanctions of their insurance proposals. But such institutions as are owned or controlled by Government may also be required to have insurance of their property with the Corporation.

3. G.O.I. No.
61(12)-INS.I/65,
dated 28/06/66

Sub :- Discount re insurance of Government properties/goods.

Life Insurance Corporation will allow a special discount of 15 per cent on market rates in respect of all fire and miscellaneous classes of insurance business and 10 per cent in respect of marine insurance business placed direct with them.

4. No. FTX.
79/65/33, dated
09/08/66

2. Insurance - Fidelity Guarantee

1. G.O.I. No.
61.(10)INS(1)/39,
dated 04/04/61.

2. No. FTC.
12/60/106, dated
14/06/61

1. With regard to Fidelity Guarantee Insurance, the Indian Insurance Companies Pool have agreed to charge the reduced premium rates as detailed below with effect from 1st March, 1961.

1. Fidelity Guarantee State Government Business	3/8%
2. Fidelity Guarantee Central Government Business	3/8%
3. Fidelity Guarantee _____ others Business	1/2%

2. These rates are subject to a minimum premium of Rs. 5/-.

3. Insurance Policies.

1. No. FMP.
115/59/62, dated
08/01/1962.

Sub :- Submission of insurance policies to Account General.

Insurance policies of houses constructed or purchased with an advance from Government should be submitted to the Accountant General, Assam as and when called for and the Accountant General will return it to the grantee if he is a gazetted officer or to the Head of the Office if such grantee is non-gazetted, for safe custody. It will be the responsibility of the grantee or the Head of the Office concerned, as the case may be, to ensure renewal of the policy.

4. Increment - Uniformity in date of.

1. O.M. No. FEG.
77/75/38, dated
04/03/76

Sub :- Annual increment to be due from the first day of the relevant month.

The Governor of Assam is pleased to order that irrespective of the day of the month on which the increment is otherwise due the annual increment of all State Government employees will be allowed from the 1st day of that month, i.e. whenever the date of increment falls on a day other than the first day of the month, the first day of that month will be deemed to be the date of increment for all future increments.

This will take effect from 01/03/1976.

2. No. FEG.
77/75/40, dated
12/03/76

Sub :- Clarification re the date of increment.

I am directed to furnish the following clarifications in respect of O.M.No.FEG.77/75/38 dated the 4th March, 1976 on the subject noted above :-

(1) In cases of increments of a Government servant deferred on account of availing of E.O.L. or due to some penalty etc., the month and date thereof on which the increment becomes due, after omitting the period not qualifying for increment, should at first be determined and thereafter the date of increment shall be fixed on the 1st of the particular month.

(2) When a Government servant remains on leave on the 1st day of the month in which his increment falls due, it is clarified that although the increment in pay will accrue on the 1st day of the month the actual drawal shall be only with effect from the date of resumption of duty on return from leave.

(3) As regards advance/enhanced increments on account of acquiring additional qualification etc. it is clarified that since this is not a normal increment the above principle will not be applicable. The date of such increment shall be governed by relevant rules and orders.

(4) Service Book entry should show the pay raised from the 1st day of the respective month with indication about actual date of increment.

5. Increment - Uniformity in date of.

1. O.M. No. FEG.
77/75/67, dated
05/01/81.

Sub :- Clarification re date of increment in cases of extra-ordinary leave, etc.

The undersigned is directed to invite a reference to this Department letter No. FEG. 77/75/40, dated 18/05/76 on the above mentioned subject clarifying as to how the date of increment in respect of a Government employee whose service in a particular year is interrupted by extra-ordinary leave, etc., is to be regulated. A question has now been raised as to how the date of increment is to be regulated in a case where service is interrupted by a period or periods of absence without authority.

As per provision in the proviso to F.R. 17, as inserted vide C.S. No. 234, an employee who is absent from duty without any authority shall not be entitled to any pay and allowances during the period of such absence and thus the period of such absence cannot be taken as duty for the purpose of increment under F.R. 26 (a). The question of regulating the date of increment in a case of such unauthorised absence shall have, therefore, to be regulated in the same manner as has been clarified against category (1) cited in the above mentioned letter, i.e. increment is to be allowed on the first day of the following or any subsequent month as may be arrived at after deducting the period/s of such unauthorised absence in computing the required period of one year taking into account the period spent on duty and such period/s of leave that can be allowed to count under rule for the purpose of increment but if the period/s of such absence in the year involved is less than one month, the date of increment will remain unchanged.

6. Increment - Clarification on certain points by Government of India.

1. G.O.I. O.M. No.
F. 1(22)-E-
III(A)/73, dated
24/08/74

Sub :- Regulation of increment from the first of the month - Clarification of.

The undersigned is directed to invite a reference to their Ministry's O.M. No. F.1(22).E-III (A)/73 dated 07/01/74 on the above subject. Certain doubts have been raised in some quarters about the application of those orders. The following statement indicates the points of doubt and the clarifications thereof for the guidance of the Ministries.

No.	Point of doubts	Clarification
-----	-----------------	---------------

- | | | |
|----|--|---|
| 1. | How the increment will be regulated if the | An employee during leave draws leave salary |
|----|--|---|

- employee happens to be on leave on the first of the month.
2. How the increment will be regulated in cases in which there is postponement due to employee's proceeding on leave without pay which is not counted for increment.
3. When the date of appointment of an employee is 19/12/72, can he be given increment on 01/12/73 before completing 12 months service? Similarly when he is promoted to a higher grade on 19/12/72, can he get increment on 01/12/73 before completing 12 months in the officiating grade?
4. Periods of service at the same stage count for increment. If by counting those broken period the date of next increment falls on a date later than 1st of the month whether the increment is to be allowed on the specific date when the employee completes one year service at the same stage or on the 1st of the month if the broken periods together become less than one complete year.
5. How to regulate the grant of increment when the normal increment is withheld for specified period and the period of such penalty expires after 1st of the month.
6. Advance/enhanced increments are allowed on the date of passing certain examination. Will these increments be allowed from the 1st of the month in which these become due.
- and not duty pay. An increment accruing during leave cannot, therefore, be drawn during leave. The increment in such cases will be drawn from the date of resumption of duty on return from leave.
- The postponement of normal increment will be worked out as per extant rules and orders. If the postponed increment falls on any date of a month it will be granted from the first of that month.
- In the case of initial appointment promotion accruing after 01/11/75 it is inherent in the orders that the first increment will be drawn earlier before completing the normal incremental period of 12 months.
- Increment will be payable from the first of the month in which the next increment falls due after counting the broken periods equal to one year, provided the Government servant has also been holding the post from the first of that month to the date it falls due. In case he is not holding the post on the first of the month, the increment will be granted from the date it falls due.
- These orders will not apply to cases where increments are withheld as a measures of penalty. Increments in such cases, will be granted/restored from the date of penalty ceases.
- These orders relate to only drawal of normal increments in the prescribed scale and are not applicable to advance/ enhanced increment due to passing of certain examinations. Such increments if permissible will be governed by the rules and orders.

7. Increment (Advance) - To determine the date from which advance increment would be admissible on acquiring higher qualification.

1. No. FPC.
19/83/15, dated
20/12/83

Sub :- Clarification re Government resolution on the Report of the Assam Pay Commission, 1971 and the Assam Services (Revision of pay) Rules, 1983.

I am directed to say that in Appendix-II to the Government Resolution No. FPC.49/82/93 dated 27/06/83 as on the Report of the Assam Pay Commission, the posts have been specified where advance increments would be admissible for holding the specified higher or special qualification. In para 2(7) (iii) of the above mentioned Resolution it has been laid down that advance increments will be admissible irrespective of whether such qualifications were required by the Government servants before or after entering Government service. A question has arisen as to the date from which the advance increments would be admissible in the event of acquisition of the relevant higher qualification after joining the concerned post.

It is clarified that in the event of acquisition of higher qualification after entering the post, the prescribed advance increments will be admissible from the very date of acquisition of prescribed higher qualification or 01/09/1982 whichever is later.

2. No. FPC.
19/83/74, dated
24/04/85

Sub :- Government Resolution on the Report of the Assam Pay Commission, 1979 and Assam Services (Revision of Pay) Rules, 1983 - Clarification re date of publication of examination results.

I am directed to refer to this Department letter No. FPC. 19/83/15 dated 20/12/83 on the above subject and to clarify that the date of publication of the results of the concerned examinations should be treated as the date of acquisition of the qualification for the purpose of grant of advance increment as per decision incorporated in item 2(7) (iii) of the Government Resolution on the Report of the Assam Pay Commission, 1979 read with Appendix-II thereto.

The fixation of pay in the revised scale in such cases should be regulated in terms of the normal rules under the F.Rs. and S.Rs

3. O.M. No. FBG
27/86/3, dated
20/01/88

Sub :- Option to select date of advance increment.

Attention of all concerned is invited to letter No. FPC.19/83/15 dated 20/12/83 and FPC.19/83/74 dated 24/04/85 in the matter of grant of advance increment as per decision incorporated in Government resolution on the report of the Assam Pay Commission, 1979 and Assam Services (R.O.P.) Rules, 1983. It has been observed from some time past that in certain cases, grant of advance increment results in deprival of the normal annual increment and consequential financial loss to Government servant.

After considering all aspects of the matter, it has been decided that the Government servant concerned may be given an option to select the date on which advance increment is to be allowed on the basis of following guide-lines :-

Either the advance increment may be drawn on the date on which it is due, as per O.M. quoted above, straight way in which case his next increment will fall due on the anniversary of the grant of advance increment or the advance increment may be allowed from the date on which his next normal annual increment falls due in which case the advance increment will be in addition to the normal increment.

2. The option may be exercised within one month of the date of entitlement of the advance increment and the option once exercised will be final.

This order comes into effect from the date of issue.

8. Increment (advance).

I. O.M. No. FPC
19/83/168, dated
19/02/91

Sub :- Whether advance increment can be allowed when it involves crossing of efficiency bar.

Advance increments are allowed to Government servants for possessing higher qualification etc. in certain State Government Services. A question has cropped up whether these advance increments should be allowed in cases when granting of such advance increments involve crossing of Efficiency Bar stage.

After considering all aspects of the matter, it has been decided that the Officers shall have to cross Efficiency Bar at the stage and the advance increments will be allowed only after he is found fit to cross Efficiency Bar.

9. Increment (Stagnation).

I. O.M. No. FBG
30/84/1, dated
29/05/84

Sub :- Grant thereof.

In pursuance of the resolution on the Report of the Assam Pay Commission, 1979, regarding the grant of stagnation increments to the State Government employees, the Governor of Assam is pleased to grant stagnation increments subject to the following :

Stagnation increments will be admissible bi-annually at the rate of the last increment drawn. The increments will be admissible in all the posts with pay scales, the maximum of which does not exceed Rs. 2050/-, subject to the additional conditions

- (i) that the pay plus stagnation increment should not exceed Rs. 2170/- p.m.
- (ii) that a maximum of three such increments only will be admissible.

2. Before sanctioning each stagnation increment the appointing authority should review the performance of the Government Servant concerned, since the grant of last increment to the said servant and the stagnation increment should be sanctioned only in the case of satisfactory performance of the Government servant.

2. O.M. No. FEG.
79/83/37, dated
23/02/89

Sub :- Conditions re Stagnation Increment.

A state Government employee is eligible for stagnation increments bi-annually at the rate of the last increment drawn. The increments will be admissible subject to the fulfilment of the conditions laid down in this Department's O. M. No. FEG. 30/84/1 dated 29/06/84. The stagnation increment may be treated as personal pay as defined in the F.Rs. and S.Rs for all purposes admissible under normal rules i.e. stagnation increments shall be in the nature of personal pay and shall not be taken into account for the purpose of fixation of pay on promotion to higher post.

3. O.M. No. FEG.
43/90/2, dated
16/12/90

Sub :- Further conditions re Stagnation increment.

1. In pursuance of the resolution on the Report of the Assam Pay Commission, 1988, regarding the grant of stagnation increments to the State Government employees, the Governor of Assam is pleased to grant stagnation increments subject to the following:

Stagnation increments will be admissible bi-annually at the rate of the last increment drawn. The increments will be admissible in all the posts upto the pay scale of Rs. 2975-4750 subject to the following additional conditions:

(i) that the pay plus stagnation increment should not exceed Rs. 5050/- p.m.

(ii) that a maximum of three such increments only will be admissible.

2. Before sanctioning each stagnation increment, the appointing authority should review the performance of the Government servant concerned, since the grant of the last increment to the said Government servant and the Stagnation increment should be sanctioned only in the case of satisfactory performance of the Government servant.

10. Institutional Finance.

1. No. AR.
31/92/202, dated
29/05/92

Sub :- Functions of the Director of Institutional Finance, Government of Assam.

The undersigned is directed to say that the Director of Institutional Finance is the key officer of the State Government for co-ordination with the Banks and other financial institutions, functioning in the State for securing their desired services in the development and welfare of the people in the State. His functions cover the following.

A. Involving the Banks in general.

- (1) Bank loan in the implementation of family oriented income generating schemes of the Government, involving Bank loan and Government fund (as subsidy or loan or both) with or without beneficiary's contribution.
- (2) Bank loan in the implementation of income generating schemes for individual beneficiaries, who have gone through Government sponsored extension/motivation training programme.
- (3) Bank finance to private individuals or private firms in the field of development of agriculture (including animal husbandry and veterinary, fishery, irrigation, etc.), industries, transport, trade & commerce, services, etc.
- (4) Bank finance for buying bonds, floated by a State enterprise (Example-the State Electricity Board) or for giving loans for the funding of the projects of a State enterprise.
- (5) Bank finance in the "capital market" viz. in the field of buying of shares, etc.
- (6) Customers service by the Bank.
- (7) Recovery of the Bank loans.
- (8) Opening of new branches of the Banks in the State.

B. Involving the Regional Rural Banks.

- (1) Same as those for the Banks in general.
- (2) Through the participation in the Board of Directors of a Regional Rural Bank as the representative of the State Government.

C. Involving other Financial Institutions.

Co-ordination with the Reserve Bank of India, NABARD, IDBI, Small Industries Development Corporation, Industrial Finance Corporation of India, ICICI, Assam Financial Corporation, etc.

D. With required to some standing Committees of Banks.

There are some standing committees at the block level, district level and state level with regard to the Banks role in the field of development. These are advisory. These are following:-

- (1) Block level Bankers Committee.
- (2) District level Consultative Committee.
- (3) District level Review Committee.

Sub Committees/Steering Committees, set up by the District Level Consultative Committee or District Level Review Committee.

- (4) State level Bankers Committee.

Sub Committees/Steering Committees, set up by the State level Bankers Committee.

(5) State level Consultative Committee.

Sub Committees/Steering Committees, set up by the State level Consultative Committees.

(6) Task Force set up by the Reserve Bank of India, opening of new branches of Banks.

It is to be ensured that these committees meet timely and regularly and there is proper preparation for their meetings and effective follow up of their deliberations and recommendations.

E. Common issues concerning the Banks and other Financial Institutions in the field of development.

(1) Preparation of proper credit plan in time.

(2) Formulation of model schemes and updating the same annually.

(3) Identification of problems/constraints, as experienced and their remedies with a view to proper utilisation of the funds of Government as well as the institutional finance in benefiting the beneficiaries, etc.

(a) Difficulties, faced in the selection of proper beneficiaries.

(b) Escalation of cost of materials and labour.

(c) Shortage or non-availability of the required physical inputs of proper quality and in the required quantity.

(d) Problems in the storage or marketing of the products.

(e) Effect of natural calamities (like floods, etc. in the state).

(f) Other problems.

(4) Recovery of the loan of the Banks and the Financial Institutions :-

(a) Normal process,

(b) Bakijai process and

(c) Other processes.

(5) Problems in the functioning of new Branches of the Banks and remedies for the same.

(6) Orientation training for the key officers of the Development Departments of the State Government, Banks and the Financial Institutions.

F. Sub division- wise collection of data and District Credit Plan for review.

The Government schemes involving Bank finance or any institutional finance are reflected in the relevant sectors in the annual plan of the State Government and from the same, it is possible to make estimation of the involvement of the Government budgeted fund and the Bank finance/Institutional

finance in the implementation of these schemes. Generally, the annual plan is finalised by January for the next financial year. It is necessary to compile information regarding the Government schemes involving Bank finance/Institutional finance in the following manner :-

- (a) Names of the schemes and the concerned development sectors.
- (b) Per beneficiary, average total financial size, Government budgeted fund component and Bank loan/Institutional finance loan component.
- (c) Total outlay for the whole state, corresponding to the Government Budgeted fund component.
- (d) Physical target in respect of the number of beneficiaries to be covered during the financial year.
- (e) Total Bank finance/Institutional finance, required for the whole state (average financial size of the Bank finance/Institutional Finance component multiplied by the targeted number of beneficiaries).

The Secretary/Head of every concerned Development Department will work out the sub-division-wise position in respect of every scheme in his development sectors involving Bank finance/Institutional finance by proceeding to work out the details and the requirement of bank finance as indicated above. The Director of Institutional Finance will obtain these data/information from the Secretary/Head of every concerned Development Department of the State Government. He will compile the same for every sub-division in the State and communicate the same sub-division-wise to every Deputy Commissioner in the state with copy to every concerned Subdivisional officer.

In reference to these information/data, the requirement of Bank finance/Institutional finance in a Sub-division is to be broken into, Bank-wise/Financial Institution-wise for every subdivision in a district. It will form the basis of District Credit Plan for a financial year with regard to the schemes involving the Bank finance/Institutional finance.

The Bank-wise Credit Plan for every subdivision in a district is to be intimated by the Deputy commissioner of the district to the Director of Institutional Finance with copy to the Lead Bank officer and other concerned bank officers in the district. The concerned Bank Officers or the Lead Bank officers of the District will communicate the same to their respective State level authorities.

The Director of Institutional Finance will circulate copies of these sub-division-wise information/data to the Secretary/Head of every concerned Development Department/Special Commissioner of Planning and Development Department/Special Commissioner of Welfare of Plains Tribes and Backward Classes Department/Development Commissioner for Hill Areas/Commissioner and Secretary, Finance Department/Chief Executives of concerned Public Enterprises of the State Government.

The review of the implementation of schemes of a Department/Authority under a Department of the Government/Public Enterprise under the Government, which involve Bank Finance/Institutional finance will be done in reference to these subdivision-wise data/information.

These instructions come into force with immediate effect. All concerned authorities are requested to take necessary actions in accordance with these instructions.

11. Income - Tax.

1. O.M.No. BB.
1/94/16, dated
14/06/94

Sub :- Credit of Income tax deducted at source.

1. The undersigned is directed to say that it has come to the notice of the Government that, some of the Departments, while making payment against contractor's/ supplier's bills either fail to deduct income tax or after deducting the income tax fail to credit the tax amount timely to the Central Government head of account for deposit of the income tax, deducted.

2. In this connection, the relevant portions of the provision of the Section-194 C of the Income Tax Act, 1961 as amended upto are quoted below :-

"Section - 194 C

Sub Section - (1) Any person responsible for paying any sum to any resident (hereafter in the section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and (a) the Central Government or any State Government, shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to two percent of such sum as income tax on income comprised therein."

"Sub Section - (2) Any person (being a contractor and not being an individual or a Hindu undivided family), responsible for paying any sum to any resident (hereafter in this section referred to as the sub-contractor) in pursuance of a contract with the sub-contractor for carrying out, or for the supply of labour for carrying out, the whole or any part of the work undertaken by the contractor or for supplying whether wholly or partly and labour which the contractor has undertaken to supply shall, at the time of credit of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to one per cent of such sum as income-tax on income comprised therein."

"Sub Section - (3) No deduction shall be made under sub-section (1) or sub-section (2) from

- (i) any sum credited or paid in pursuance of any contract the consideration for which does not exceed ten thousand rupees; or
- (ii) any sum credited or paid before the 1st day of June 1972; or

- (iii) any sum credited or paid before the 1st day of June 1973, in pursuance of a contract between the contractor and a co-operative society or in pursuance of a contract between such contractor and the sub-contractor in relation to any work (including supply of labour for carrying out any work) undertaken by the contractor for the co-operative society."

3. Time and mode of payment to Government account of tax deducted at source.

In this connection, the relevant portions of the provision of the Rule-30(1) and the Rule-30 (2) of the Income Tax Rules, 1962 as amended upto date are quoted below :-

"Rule - 30(1) - All sums deducted in accordance with provisions of section 194 C shall be paid to the credit of the Central Government-

(a) in the case of deduction by or on behalf of the Government on the same day."

"Rule - 30 (b) (2) - in any other case, within one week from the last day of the month in which the deduction is made."

4. In accordance with these provisions of the Income Tax Act and its Rules, all Drawing & Disbursing Officers (DDOs) are hereby directed to comply with the same scrupulously and every defaulting DDO shall be personally responsible for any lapse on his part in this matter. Further, it is impressed on all DDOs that Income Tax deductions, made at source by them from the contractors and credited to the account of the Government of India by challan as per the above mentioned provision of the Income Tax Act and its Rules MUST be covered within the amount, released to the DDOs by their respective Administrative Departments within the 'Ceiling', issued by the Finance Department of the State Government to them.

5. Any Income Tax deductions, made at source so far by the D.D.O.s from the bills of the contractors but not yet credited to the Government of India's account should be credited to the Government of India by challan immediately on a priority basis, after obtaining from their respective Administrative Department, the placement of fund at D.D.O.s' disposal within the 'Ceiling', issued by the Finance Department to the Administrative Department to cover the amount of such deductions of Income Tax by them, awaiting being credited by challan to the Government of India's account.

12. Investment.

1. No. F.I.R.
37/87/28, dated
01/06/87

Sub :- Investment of Surplus Funds of Public Undertakings with the Housing Development Finance Corporation.

I am directed to say that the Housing Development Finance Corporation Limited has requested for investment of surplus funds of the State owned Corporations/Boards by way of deposit with them. The Housing Development Finance Corporation Limited is a public limited company which meets the housing finance requirement of individual, Co-operative Societies and others for the construction/purchase of residential house. The Housing Development Finance Corporation was promoted by the Industrial Credit and Investment Corporation of India Limited (ICICI) and International Finance Corporation, Washington (an affiliate of the World bank).

2. In view of their increasing lending activities, Housing Development Finance Corporation opened an office in Assam at Guwahati and over a short span of 2 1/2 (two and half) years invested over Rs. 12 crores by way of Housing Finance in the State. To assist them in mobilising adequate deposit in the State so that they could suitably step up their Housing Finance activities, it is suggested that the Administrative Departments may consider to issue suitable instructions to the Corporations/Boards under their administrative control to keep a portion of their surplus funds in the deposit schemes of Housing Development Finance Corporation if it suits their operational convenience.
3. It may be added here that the Corporations/Boards should, in putting the deposits, co-relate the performance of Housing Development Finance Corporation in making Housing Finance available to rural development in particular and the local ventures in general.

J

1. Joining Time.

I. O.M. No. FBG.
14/93/7, dated
13/06/95

Sub :- Extension of Joining time.

Finance Department has been receiving a number of proposals from almost all the Administrative Departments for sanction of extension of joining time beyond admissible limits fixed under the provision of F.R.s and S.R.s. On scrutiny it is found that such proposals attributed mostly to the following reasons :-

- (i) Frequent modification of transfer/posting orders and non-issuance of modified order timely by Administrative Departments.
- (ii) Non issuance of posting orders timely by the department on return or reversion of the officers from higher studies/deputation.
- (iii) Wilful non-compliance of Government transfer/posting orders by the involved officers, defying Government directives issued from time to time on the subject and also the provisions of the Assam Civil Service (Conduct) Rules, 1965.

During the period of joining time, the officers do not perform any duty and hence, extension of joining time beyond the permissible limit, sometimes for months together, means payment of pay and allowances without performance of any duty. Such delay in joining to or handing over charge of the post also effect the interest of public services. Administrative Departments, however, as a routine manner propose extension of joining time without proper examination of the case, inspite of clear provision under R.R. 108. Even in case where promotion of the concerned officer/officers also involved, departments propose higher pay scale retrospectively by way of granting joining time against the spirit of R.R. 107.

Finance Department, therefore, feel that such process of allowing joining time beyond permissible limit of 30 days has resulted in wasteful and infructuous expenditure from State exchequer and this should be stopped forthwith. Keeping the position in view, all Administrative Departments are requested not to modify transfer/posting orders frequently in the simplest pretext of the officers. When such

modification is extremely necessary, in remote cases, in exigencies of public services, it is urged upon all Administrative Departments to arrange issuance of modified order immediately to facilitate the officer to join new place of posting within stipulated 30 days time, so that, the actual spirit of the rule governing grant of joining time as embodied in the F.R.s and S.R.s and not violated. Further, in cases of posting of an officer either on return from higher studies or on reversion from deputation, the department should issue posting order immediately so that the officer can resume his duties within the stipulated 30 days. However, in cases where promotion is involved and if joining time is allowed in such cases pay of the officer concerned will be governed strictly under F.R. 107. Finance Department will not entertain any proposals of joining time under the provision of S.R. 146 beyond the aforesaid period where the general spirit of the rule is violated.

This will come into force with immediate effect.

L

1. Losses.

1. A.G.'s No. TM.
13C/33/4735-40,
dated 27/02/39

2. No. FM.
103/59/3, dated
18/12/39

Sub :- Exhibition of losses in the accounts.

Reference Article 82 of the Account Code Vol. 1, all losses of pay and allowances, etc., caused by misappropriation, defalcation, embezzlement and the like should be exhibited in Government accounts. The second payment should, therefore, be drawn on a contingent bill to avoid a double debit to the "salaries", etc., heads. This is necessary even if the original amount is not yet formally written off. Such a write off (less any recoveries made from the delinquent which will be taken to the receipt head concerned) will not have any accounting significance as no financial adjustment will be necessary, the original drawl having been already debited to the "salaries", etc., heads.

2. Loans.

1. No. BW.
3/39/387, dated
16/02/1960

Sub:- Investment by Government Department etc., in Market loans floated by State and Central Government.

In accordance with the procedure adopted by the Government of India in the matter of subscribing to the Market Loans floated by the Central and State Government from time to time, the various Government Agencies/ Semi-Government Organisation, Autonomous Public Bodies, etc., like, State Electricity Board, Assam Co-operative Apex Bank, Assam Financial Corporation, etc., with a view to avoid unnecessary expenditure on brokerage, should send all applications for such loans, from now onwards, direct to the Public Debt Offices of the Reserve Bank of India, Calcutta without routing them through the recognised Banks and Brokers, etc.

3. Loans.

1. No. BB(I).
36/61, dated
27/04/1961

Sub:- Prior concurrence of Finance Department for loans from Government of India.

Prior concurrence of Finance Department should be obtained before agreeing to obtain any loan or in finalising the whole loan transaction from the Government of India as each loan increases the future financial liability of the State.

4. Loans- Submission of schedules by the treasury.

I. A. G., Assam's
No. Loans
II/Misc/4-13/60-
61/1959, dated
27/10/1964

Sub:- Particulars required by the Accountant General regarding schedules of loans.

1. Treasury officers are to submit schedules of loans (excepting those declared by the Government as "Revenue Advances") in the prescribed form (Form No. 43- Assam Schedule XXXIX Part I) together with the following information recorded in the column 5 under the head "Particulars".

- (a) Number and date of the Government/ Heads of Department's letter in which the original loans in repayment of which deposit is made, was sanctioned.
- (b) Number of instalments (i.e., 3rd, 4th, etc.)
- (c) To state whether the credit represents principal. (If it represents interest it will be credited to the revenue head)
- (d) The particular denomination of the loan in repayment of which deposit is made.

2. Besides, the name of the loanees should invariably be recorded in the column "Name of Sub-Treasury and from whom received" and the full classification of the loans should also be furnished.

Statement showing the guarantees given by the State Government and outstanding as on 31/12/19

Sl. No.	Institution or party for whom the guarantee is given	Particulars of sanction. (No. & Date, etc.)	Nature of Guarantee i.e., for repayment of principal or for interest or for both or for other purposes	Total amount guaranteed under the sanction.	Total amount liquidated out of the total amount for which guarantee is given or the extent to which items for which guarantee is given has been cleared up.	Total amount of sums or other items guaranteed outstanding on 31.12.19..	If any securities are pledged to Government as against guarantee	REMARKS
1	2	3	4	5	6	7	8	9

* Entries under column 7 should be totalled.

2. No. BB.(I)
181/643, dated
07/11/64

Sub :- Submission of receipt schedules.

Deputy Commissioners should issue strict instructions to the Treasury Officers under their control to submit the receipt schedules of loans (excepting those declared by the Government as "Revenue Advances") in the prescribed form together with the information required by the Accountant General, Assam in his letter given above. They should also intimate Finance Department the action taken by them in the matter.

5. Loans.

1. No. BW. 1/60/3,
dated 29/07/1969.

Sub:- Guarantees given by the State Government in respect of loans raised by local bodies.

Government have decided on the model of the Government of India to present before the legislature a picture of the liabilities borne by the State Government as on the last day of the preceding calendar year on account of different guarantees given by it to different institutions or parties for loans, payments for machineries etc. All administrative Departments and all branches of Finance Department should submit annually a statement on or before the 16th January, to Finance (Budget I) Department in the proforma enclosed, so far their Department is concerned showing the guarantees given, by the Government and outstanding as on the last day of the preceding calendar year in respect of all loans raised by local bodies, private parties and other financial institutions, etc. If, however, no such guarantee has been given, a nil statement may be furnished. This will enable Finance (B) Department to prepare a consolidated report of the guarantees for placing the same to the Legislature through the medium of explanatory memorandum in the form of an annexure which would contain a detailed list of all such guarantees.

6. Loans and Advances - Maintenance of accounts of short term.

1. O.M. NO. FMP.
17/74/260, dated
02/03/1989

Sub:- Procedure for maintenance of detailed accounts of Short term Loans and Advances.

1. Advances to Government servants broadly fall under the following three categories:-

- (1) Interest bearing advances that are recoverable in long period of 60 or more instalments;
- (2) Interest bearing advances of comparatively small magnitude recoverable in less than 60 instalments and
- (3) Interest free advances of comparatively small magnitude recoverable in less than 60 instalments

Except the advances falling under (1) above and advances of pay and T.A. on transfer, other advances are sanctioned mostly to non-gazetted government servants whose pay and allowances are drawn establishment pay bills.

2. Under the existing arrangement the detailed accounts of individual advances to Govt. servants are maintained by Accountant General except in case where the responsibility in this regard has been entrusted to the departmental officers. As a result the work in Accountant General's Office has increased tremendously and therefore Accountant General has suggested that the responsibility of maintenance of short term loan which are recoverable in less than 60 instalments may be taken over by the State Government.

3. After careful examination of all aspects, Governor of Assam is pleased to order that henceforth it will be the responsibility of the Head of Department (Administrative Department when they are drawing and disbursing Officer) to maintain the accounts of all loans/advances mentioned at (2) and (3) above except TA/Pay advances sanctioned to self drawing officer which will continue to be maintained by Accountant General.

4. For proper maintenance of Accounts and reconciliation of the departmental balances with those booked in the Accounts of the Office of the Accountant General, Assam, the procedure outlined below should strictly be followed :-

- (i) Each drawing and disbursing officers should maintain a separate register for the advance sanctioned in the form as in Annexure A.
- (ii) Each drawing and disbursing officer should prepare a statement in triplicate, in the form as in Annexure B in the first week of every month in respect of the transactions of the previous month showing therein the disbursements and recoveries separately for the advance. One copy of the statement may be retained in the office for record. The second and the third copy of the statement may be sent to the respective controlling officer (to be nominated for this purpose) and to the Accountant General respectively under the registered cover on or before the 10th of the month.
- (iii) Each controlling officer should maintain a register in form as in Annexure C separately for the advance wherein the transaction of the advance may be recorded drawing officer-wise on the basis of the monthly statements of transaction received from the drawing and disbursing officers. This register will facilitate the reconciliation of the departmental figures of drawal and recoveries as well as outstanding balances with those in the books of Accountant General's Office. The transaction of the advance during any month may be reconciled with those accounted for in the books of Accountant General's Office on or before the 15th of the second following month i.e., the transaction during the month of July may be reconciled on or before the 15th September of that year and so on. The departmental figures balances of the outstanding advances at the end of each quarter viz. April to June, July to September, October to December and January to March may be reconciled with those in the books of Accountant General's Office on or before the 15th August, November, February and May respectively. In the current financial year the process should commence from the quarter from April to June.
- (iv) Each Head of Departments (Administrative Department where they are drawing and disbursing Officer) should nominate an officer of his establishment as controlling officer who will obtain monthly statement of disbursement of the advances and recoveries from the

various drawing and disbursing officers under their administrative control for reconciliation with the transaction accounted for in the books of Accountant General, Assam.

This will come into force with effect from 01/04/89.

Annexure "A"

Rate of interest -

Number of instalments -

Amount of instalment -

Major Head of A/C

Minor Head of A/C

Year

Nomenclature of the Loan/Advance -

Sl. No.	Name & designation of the Govt. servant	Opening balance	Debit		Total amount recoverable
			Try. Vrs. No. & month	Amount	
(1)	(2)	(3)	(4a)	(4b)	(5)

Debit (12 columns for April to March)				Total recoveries during the year	Balance of principal (5-8)	Interest	Total balance recoverable	Remarks.
April		May						
Try. Vrs./ chalan No.	Amount	Try. Vrs./ chalan No.	Amount					
(6a)	6(b)	7(a)	7(b)	8	9	10	11	12

Annexure B

Statement showing the transactions of loans/advance during the month of

Sl. No.	Nomenclature of the loan/advance under the Major and Minor head of account	Opening balance	Total disbursement during the month		Transfer		Total recoveries during the month		Balance recoverable	Remarks.
			Try. Vrs. No. with date	Amount	Form other offices during the month	T.O. other offices during the month	Try. Vrs. Chalan No. with date	Amount		
1	2	3	4(a)	4(b)	5(a)	5(b)	6(a)	6(b)	7	8

Total

Total

Note :- (1) In columns 5 (a) and 5 (b) the details of the drawing and disbursing officer should be mentioned.

(2) In the "remarks column" interest due and recovered may be indicated.

Annexure C

Year

Nomenclature of the loan/advance -

Rate of interest -

Sl. No.	Designation of drawing and disbursing officer	April					May					June				
		Opening balance	Disbursement	Recoveries	Closing balance	Remarks	Opening balance	Disbursement	Recoveries	Closing balance	Remarks	Opening balance	Disbursement	Recoveries	Closing balance	Remarks

Note :- In the column for 'opening balance' 'recoveries' and "closing balance" the amount of interest may be indicated separately in red ink where necessary.

(2) The figure of 'opening balance' will normally tally with the figures of closing balance of the previous month unless there is transfer to/from other offices. The difference if any, may be explained suitably in the "remarks" column.

2. O.M. NO. FMP.
17/74/268, dated
21/05/1989

Sub:- Maintenance of Detailed Accounts for motor cycle/scooter advances.

In continuation of this Department O.M.NO.FM.17/74/260 dated 2nd May, '1989 Governor of Assam is pleased to order that besides taking over the responsibilities of maintenance of the accounts of-

- (i) Interest bearing advances of comparatively small magnitude recoverable in less than 60 instalments, and
- (ii) Interest from advances of comparatively small magnitude recoverable in less than 60 instalments ;

it will henceforth be the responsibility of the Head of Department (Administrative Department when they are themselves Drawing and Disbursing Officer) to maintain the accounts of Motor Cycle/ Scooter advances sanctioned to Non-gazetted Govt. servants including Gazetted Govt. servants whose pay and allowances are drawn in establishment Pay Bills. However, Accounts of Motor Cycle/ Scooter Advances including advances mentioned at (i) and (ii) above sanctioned to a Self Drawing Officer shall continued to be maintained by Accountant General as at present.

According and reconciliation procedure for maintenance of accounts of Scooter/ Motor Cycle advance will remain the same as laid down as aforesaid O.M.

This will come into force with effect from 01/04/1989.

J. O.M. No. FMP.
17/74/275, dated
13/12/89

Sub:- Maintenance of detailed accounts for motor cycle/scooter advances of self drawing gazetted officers.

In continuation of this Department O.M.NO.FMP. 17/74/260 dated 02/05/89 and O.M.NO.FMP. 17/74/268 dated 23/05/89, the Governor of Assam is pleased to order that, besides maintenance of the accounts of Motor Cycle/ Scooter advance of Non-Gazetted Government servant and gazetted Government servants whose pay and allowances are drawn in establishment pay bills, it will henceforth be the responsibility of the Head of Department (Administrative Department when they are themselves Drawing and Disbursing Officers) to maintain the accounts of the Motor Cycle/ Scooter advance sanctioned to a self drawing Gazetted officer also. While the accounts of such self drawing Gazetted officers shall be maintained by the respective Head of Department, account of such advances to A.C.S officers shall be maintained by Personnel (A) Department itself who shall henceforth be the sanctioning authority of Motor Cycle/ Scooter advance to A.C.S. officers.

Accounting and reconciliation procedures for maintenance of accounts of Motor Cycle/ Scooter advance to such self-drawing officers shall remain the same as laid down in this Department O.M. No. FMP. 17/74/260 dated 02/05/89 except that the Head of Department/ Administrative Department shall obtain a statement from the Loanee regarding recovery towards Motor Cycle/ Scooter advance sanctioned to him showing Treasury Voucher No. and date or a certificate from Treasury Officer regarding recovery towards such advance.

This will come into force with effect from 01/01/1990.

7. Loans and Advances - clearance certificates re short term loans and advances.

J. O.M. NO.
FMP. 17/74/478,
dated 04/12/90

Sub:- Procedure for issue of detailed accounts of short term loans and advances.

In continuation of this department Office Memorandum No. FMP. 17/74/260 dated 02/05/89 and No. FMP. 17/74/268 dated 23/05/89 regarding maintenance of detailed accounts of short term loans and advances, the Governor of Assam is pleased to order that clearance certificate in respect of short term loans and advances shall be issued by the Head of Department (Administrative

Department when they are Drawing and Disbursing Officers) after liquidation of the principal amount and interest accrued thereon.

The interest on short term loans should be calculated as per procedures laid down in Finance Department O.M. No. FMP. (U/O) 184/87/1 dated 02/04/87 and should be preserved for audit by Accountant General.

2. O.M. NO.
FMP. 17/74/541,
dated 24/07/91.

Sub:- Procedure for issue in case of self drawing gazetted officers.

In continuation of this department Office Memorandum Nos. FMP. 17/74/260, dated 02/05/89; FMP. 17/74/268, dated 25/05/89 FMP. 17/74/275 dated 13/12/89 and FMP. 17/74/478 dated 04/12/90 regarding maintenance of detailed accounts of short-term loans and advances and issue of Clearance Certificates in respect of the short-term loans and advances, the Governor of Assam is pleased to order that, Clearance Certificates in respect of short-term loans and advances sanctioned to self drawing gazetted officers shall also be issued by the Head of department (Administrative Department when they are themselves drawing and disbursing officers) after liquidation of the principal amount and interest accrued thereon. Clearance Certificates in respect of such short-term loans and advances sanctioned to A.C.S. officers will be issued by Personnel (A) Department after liquidation of the principal amount and interest accrued thereon.

The interest on short-term loans and advances shall be calculated as per procedure laid down in Finance Department O.M.NO.FMP. (U/O)184/87/1 dated 02/04/87 and the accounts should be preserved for audit by the Accountant General.

3. O.M. NO. FEG
13/93/1, dated
20/07/1993

Sub:- Streamlining of the accounting of the General Provident Fund/Group Insurance Scheme/House Building Advance/Conveyance Advance, and proper maintenance of the Permanent Pay Bill Register and the Service Books, of State Government employees.

The problems faced by the State Government employees in respect of the maintenance of General Provident Fund Account as well as other allied matters relating to House Building Advance, Conveyance Advance, Group Insurance Scheme and also maintenance of Service Book having bearing on the delay in the finalisation of pension cases in time have been under the active examination of the Government from some time past. The Government have decided to implement following remedial measures to remove the difficulties, faced by the State Government employees. All concerned should, therefore, implement the same scrupulously:

1. It is to be ensured that all Heads of offices and departmental authorities will ask timely for General Provident Fund account numbers from the Accountant General, Assam for new subscribers and the Accountant General, Assam will intimate the same within 30(thirty) days from the date of receipt of such request.
2. Correct preparation of the General Provident Fund schedule should be ensured by the Drawing and Disbursing Officers. Arrangement for training of concerned staff and supervision of works should be made by the Drawing and Disbursing Officers (D.D.Os).

3. In respect of the officials of the State Government who are on deputation to the District Councils, the authorities of the District Councils, while depositing consolidated General Provident Fund subscription should furnish the details of subscription of every individual subscriber with relevant particulars to the Treasury concerned and the Accountant General, Assam. Local training is to be imparted to the accounts staff of the State Government office which have been placed under the administrative control of the District Council and to the accounts staff of the District Councils.
4. The Schedule of General Provident Fund deduction should be properly prepared by the Drawing and Disbursing Officers and submitted along with the pay bill every month. Pay bills should not be passed by the Treasury Officer/ Sub-Treasury Officer, if General Provident Fund Schedules are not prepared properly and the same should be returned for submission with proper General Provident Fund schedule.
5. (a) Permanent Pay Bill Register, being a permanent and valuable document shall be maintained properly and every entry in this register shall be authenticated upto date every month by the D.D.O. regularly. The Register shall also be audited regularly by the Accountant General, Assam.
5. (b) All Permanent Pay Bill Registers shall be inspected regularly once in every six months. The Director, Financial Inspection, Assam is hereby authorised and directed to conduct such inspection in the offices of Secretariat Administration(Accounts) Department, Accounts Wings of the Departments of Irrigation/Public Works/ Flood Control/ Election/ Chief Minister's secretariat/ Governor's Secretariat and offices of all Heads of Department of the State Government, all of which are in greater Guwahati. In respect of office of every D.D.O. in a district, such inspection shall be done by the Finance & Accounts Officers of the office of the Deputy Commissioner of the district. A standard format of Inspection report is appended at Annexure - I.
6. Alongwith inspection of the Permanent Pay Bill Register as stated above, the inspection of the maintenance of the Service Books of the State Government employees shall also be done by the Director of Financial Inspection, Assam, Guwahati and Finance and Accounts Officers of the office of the Deputy Commissioners of the districts (as the case may be) once in every six months and inspection report submitted in the standard format as at Annexure-II.
7. (a) At the end of every financial year, each and every Government employee, who draws his pay through establishment bill is to be given a statement of extract from the Permanent Pay Bill Register, stating the details of deduction/ recovery/ deposit in respect of G.P.F., G.I.S., Conveyance Advance including net amount and date of drawal of bill (if no T.V. number is available) in the prescribed format as at Annexure-III with instructions overleaf of it. These instructions shall be followed scrupulously. This form for furnishing copies of extracts from the Permanent Pay Bill Register may be get cyclostyled by a D.D.O strictly in accordance with the format laid down for the purpose (stating the instructions in respect of it on the reverse of every form).
7. (b) All D.D.Os should take immediate action to issue such signed statement of extract from the Permanent Pay Bill Register to every State Government employee by the end of June every year

in respect of the preceding financial year. Similar action should also be taken on the occasions like transfer, retirement, resignation and death of the employee during a financial year. In the case of a deceased employee, the copy of the extract should be given to the legal heir/ nominee, on request from him/her.

7. (c) Every D.D.O. will depute a responsible officer from his office to the office of the Accountant General (A & E), Assam, with copies of extract from the Permanent Pay Bill Register within July in respect of the preceding financial year relating to the employees drawing pay through establishment bill. The Accountant General (A & E) Assam will take these into consideration in updating his records of G.P.F./H.B.A./Conveyance Advance.
8. The D.D.O's office copies of statements, furnishing copies of the extracts of the Permanent Pay Bill Register along with the Permanent Pay Bill Register will be audited by the Accountant General (Budget), Assam.
9. The Accountant General (A & E) Assam will issue within December, separate General Provident Fund statement to every employee, drawing pay through establishment bill in respect of the preceding financial year. Similarly, within December, the Accountant General (A & E) Assam will also issue separate statement in respect of House Building Advance and Conveyance Advance for each concerned Government employee.
10. In case of the self drawing officers, the copy of the extract from the Permanent Pay Bill Register on General Provident Fund/House Building Advance/Conveyance Advance/Group Insurance Scheme issued by the office, where the pay and allowances of the self drawing officers are accounted for is to be scrutinised and authenticated by the Treasury Officer/ Sub-Treasury officer concerned. The Accountant General (A & E) Assam will take similar actions in these cases as laid down for the employees, drawing pay through the establishment bill. The Accountant General (A & E) Assam will also arrange to send the annual statement to the self drawing officers at their current address.
11. In-service training is to be given to the office staff of the Treasury Officers/ Sub-Treasury Officers/ Drawing & Disbursing Officers regarding the proper maintenance of Permanent Pay Bill Register and filling up of the schedule of General Provident Fund etc.
12. These instructions will come into force with immediate effect.

Encl.: As stated above.

Annexure I

INSPECTION REPORT ON MAINTENANCE OF THE PERMANENT PAY BILL REGISTER

- (i) Name of the Inspection Officer with designation :-
- (ii) Name of the Establishment inspected :-
- (iii) Date of inspection :-

-
1. Whether Permanent Pay Bill Register in being

maintained regularly by the D.D.O. in respect of all gazetted and non-gazetted employees as per the prescribed proforma :-

(Answer should be 'Yes' or 'No')

2. If yes, period upto which it has been maintained properly :-
3. Remarks, if any :-

Signature of the Inspecting
Officer with designation and address

ANNEXURE - II

INSPECTION REPORT ON THE SERVICE BOOK

- (i) Name of the Inspecting Officer with designation :-
 - (ii) Name of the Establishment Inspected :-
 - (iii) Date of inspection :-
-
- (1) Total number of Gazetted Officers under the establishment :
 - (2) Total number of non-gazetted employees under the establishment :
 - (3) Total number of Service Books in operation on the date of inspection in respect of the non-gazetted employees :
 - (4) Total number of Service Books which are upto-date in all respects inclusive of the verification certificates by the Head of Office from time to time and signatures of the concerned Government employee obtained from time to time :
 - (5) The number of employees who are on the pay roll of the establishment, but no Service Books for them have yet been opened (as on the date of inspection) :
 - (6) Reasons for not opening the Service Book in respect of (5) above and steps taken to open the same :
 - (7) Remarks, if any :

Signature of the Inspecting Office
with designation and address.

ANNEXURE - III**GOVERNMENT OF ASSAM**

Office of the _____

No. _____

Dated _____

Copy of the extracts from the Permanent Pay Bill Register covering the drawals during the period from the 1st April 19 ____ to the 31st March 19 ____ in respect of Shri/Smti _____ (Full name in Block letters) and designation.

If drawn during the period of the report of this statement, following are to be mentioned, otherwise 'Nil' should be stated against them :-

Amount in	Month(s)	Amount in	Month(s) of
Rs.	of drawal(s)	Rs.	drawal (s)
G.P.F.	(Temp. Adv.)	HBA	

GPF(N.R.A.)

Con. Adv.

Deductions

Figures in rupees

Name of the month	GPF A/C No.		HBA		Con Advance		Subscription of GPF	Ref. of the bill (see insert No. 5 overleaf)
	Amount subscribed	Recovery of Temp. advance	Recovery towards Principal	Recovery towards interest	Recovery towards Principal	Recovery towards interest		
1	2	3	4	5	6	7	8	9

April

March

Total in figure

Total in words

This statement is subject to the entries of the Permanent Pay Bill Register

Prepared by-

Signature & Date

(Full name in Block letters & Designation)

Signature of the Drawing

& Disbursing Officer

(Full name in Block letters & designation)

INSTRUCTIONS

1. **G.P.F.** - General Provident Fund, HBA-House Building Advance CA-Conveyance Advance, NRA from GPF-Non Refundable Advance from GPF, GIS- Group Insurance Scheme.
2. This statement on General Provident Fund/House Building Advance/Conveyance Advance is furnished for facilitating the reconciliation by removal of discrepancy, if any between the figures as per the records of the Accountant General, Assam and the records in the Office of the Drawing & Disbursing Officer.
3. The statement for furnishing copies of extracts from the Permanent Pay Bill Register is to be got cyclostyled by every D.D.O. strictly in accordance with the format laid down for the purpose (stating the instructions on the reverse of every form). Normally five copies of the statement for every employee in respect of the financial year are to be made- three copies for Accountant General (A & E) Assam (one copy each for General Provident Fund section, House Building Advance section and Conveyance Advance section of his office), and one copy for the concerned Government employee and another copy for the Office of the DDO.
4. The deductions, etc., from pay of March, drawn not in March but in April next are to be shown against April. The deductions etc., from the pay of April, if drawn in April or in another month are to be shown against April or the other month (as the case may be). The deductions from arrear pay are to be shown against the month in which the arrear pay is actually drawn. The deduction from the pay of February, if drawn in February are to be shown against February. The deductions from the pay of February, if drawn in March, are to be shown against March.
5. In respect of the item "Reference of the Bill" under column-9, please mention the net amount and date of drawal of the Bill in which deductions under columns from 2 to 8 have been made. Also please mention its T.V. numbers, if readily available, if not readily available, the statement should be issued without it.

6. At first, a set of three copies (first manuscript copy with two carbon copies) is to be prepared; of these, the first copy is to be furnished to the Accountant General, Assam, the second copy (carbon copy) is to be furnished to be concerned employee and the third copy (carbon copy) is to be retained as office copy by the D.D.O. Again a second set of the statement (one manuscript copy and one carbon copy) is to be prepared for the same employee, the entries of which are to be same as that of the first set. Both copies of the second set are to be furnished to the Accountant General, Assam. Each copy of the first set and second set is to be signed by the D.D.O. before furnishing copies to all concerned.

7. Along with the permanent Pay Bill Register, the office copies of the above mentioned statement will be audited by the Accountant General (Audit), Assam.

8. If an employee has not taken House Building Advance or Conveyance Advance all during his service under the Government of Assam upto the end of the period of this report, it should be specifically stated accordingly (i.e. No House Building Advance taken as yet/no CA taken as yet) against the columns under 'Deductions' on 'House Building Advance' and 'Conveyance Advance' respectively in the statement and in such cases, only one copy of the statement meant for the GPF section is to be furnished to the Accountant General, Assam. Similarly, if only House Building Advance or Conveyance Advance has been taken by the employee, two copies of the statement- one for General Provident Fund section and the other for House Building Advance / Conveyance Advance section of the Accountant General, Assam's office are to be furnished to him. As regards Conveyance Advance, the Accountant General, Assam maintains the account only for motor car advance and, therefore only in such cases of Conveyance Advance, a copy of the statement meant for the Conveyance Advance sanction of the Accountant General, Assam's office is to be furnished to him.

4. O.M. No. FEG.
15/93/16, dated
11/08/93

Sub :- Additional remedial measures to streamline the accounting of the General Provident Fund/Group Insurance Scheme/House Building Advance /Conveyance Advance of State Government employees.

The undersigned is directed to refer to this department O.M. No. FEG. 15/93/1 dated 20/07/93 on the subject noted above and to say that the Government after careful consideration have decided to drop the following additional remedial measures regarding maintenance accounts of G.P.F./G.I.S./H.B.A. as per statement at Annexure - III as provided in the said memorandum vide para 7 (a), 7 (b) and 7 (c).

- (i) In respect of the self drawing officers, the extracts from the permanent pay bill register should be issued by the office where the pay and allowance of the self drawing officers are accounted. In their case, the statement would be further scrutinised and authenticated by the Treasury Officer concerned.
- (ii) On the occasion like transfer, retirement, resignation and death of employees the statement should be made available at any time during the financial year.
- (iii) Every employees will retain his original copy of the statement for every year. With regard to the missing entries in the records of the Accountant General, Assam, this document will be treated as conclusive evidence in support of employees' claim of the subscription of G.P.G. etc. made by him, even if the T.V. number is not available.

- (iv) All the Drawing and Disbursing Officers are once again requested to issue the statement to every State Government employees regularly by the end of June every year as envisaged in para 7 of the above mentioned Office Memorandum dated 20/07/93

8. Loans and Advances - Repayment and calculation of interest.

1. G.O.I. No. F.
6(37)-B/70, dated
08/02/1971

2. No. BW. 6/71/2,
dated 24/02/1971

Sub:- Determination of date of payment.

Reference Finance Ministry's O.M.NO.F.10(41)-B/64 dated the 12th May, 1970 a question was raised as to what should be the date of payment of the loan under the revised procedure for the purpose of repayment and for calculation of interest. It is decided that payment in such cases may be deemed to have been made on the date on which the loan amount is handed over to the payee/authorised messenger either in the form of cash, cheque/bank draft, or the date of posting in cases where cheque/ bank draft is sent through post.

2. The drawing officer should intimate the date of payment promptly to the Accounts Officer to whom he is accountable to enable him to make a suitable note in his records. He should also ensure that the time lag between the date of obtaining the cash/cheque/bank draft and its disbursement/delivery/despatch to the payee is reduced to the minimum. In case of payments drawn at the end of the year, it must be ensured that the cash/ cheque/ bank draft is disbursed/ delivered/ despatched to the payee on or before 31st March

9. Leave - Issue of Certificate under S.R. 118.

1. NO. FEG
58/60/Pl.III/19,
dated 24/03/1961

Sub:- General procedure and terms regarding leave.

1. In the case of a Government servant proceeding on leave, where no officiating arrangement is made in the leave vacancy, and the Government servant concerned returns to the same post after leave, the certificate that he would have actually continued to officiate in the post but for his proceeding on leave may be issued by the leave sanctioning authority instead of the appointing authority.

2. The requisite certificate may be furnished by the leave sanctioning authority at the time of grant of leave in a case where no officiating arrangement is made and where the Government servant is likely to return to duty in the same post after leave.

3. In all other cases, the certificate will be issued by the appointing authority as heretofore.

2. NO. FEG
12/61/41, dated
23/11/1964

Sub:- Issue of certificate under S.R.118 of the leave/ transfer notification.

1. Under S.R.118(a), to get the benefit of cash/compensatory allowance by a Government servant during the period of his leave, it is required to certify in the original notification granting leave that the Government servant is likely to return on expiry of his leave, to his post to which the allowance is attached or another post carrying a similar allowance. In the Note 2

under S.R.118, it is laid down that such a certificate should be incorporated in the original notification sanctioning leave.

2. All sanctioning authorities competent to grant leave should follow the procedure as stated above. However, in exceptional cases of genuine omission of the certificate at the initial stage, a substituted order/leave notification following the same number and date as the original one, but issued at a later date, embodying the certificates required under S.R.118 where the conditions are fulfilled, may be issued with prior approval of Finance.

3. This came into effect from 20.1.63

10. State Government servants transferred to Central Government.

1. G.O.I. NO. F.
7(31)-E.IV/38,
dated 31/3/1960.

2. No. FEG.
52/60/30, dated
29/07/1960

Sub:- Grant of leave.

1. "1(4). If a Government servant applies for leave at the expiry of the period of his employment under the Central Government and before he actually resumes duty under the State Government, the Central Government should decide whether leave should be sanctioned. If leave is granted, reversion to the State Government of the officer concerned will take effect from the date of the expiry of leave, and formal orders/notification sanctioning leave, will be issued by the Central Government. It will, however, be desirable to keep the State Government informed so that it may make arrangements for the posting of the officer at the expiry of the leave granted to him by the Central Government."

2. In cases where before the issue of the present office Memorandum formal orders/notifications sanctioning leave have already been issued by the Central Government, such orders/notifications should be deemed to be valid, and the State Governments concerned should not be called upon to issue separate orders/notifications.

11. Leave - Central Government employees transferred to State Government.

1. No. FEG.
101/61/91, dated
10/08/1964

Sub:- Grant of leave.

The State Government is competent to grant leave to a Central Government servant on deputation under them on the expiry of the period of his deputation, subject to the condition that his reversion to the Central Government will take effect from the date on which he rejoins duty under the Government.

12. Leave - Relating to contract officers.

1. No. FEG.
163/60/10, dated
02/11/1961

Sub:- Carrying forward of leave.

A contract officer on his being taken into regular non-contract temporary posts should also be allowed to carry forward entire earned leave at his credit on the date

of his appointment to the new post; The contract officers on being taken into permanent employ or on their being appointed to a temporary non-contract post should similarly be allowed to carry forward half pay leave that stood at their credit on the date of their appointment to the new post.

13. Leave - Government servant intending to retire subsequently.

I. No. FBG.
3/39/PL.II/26, dated
27/01/1960.

Sub:- Grant of commuted leave.

It has been decided that when commuted leave is granted to a Government servant under Rule 13(c) of the Leave Rules 1934 and he intends to retire subsequently, the commuted leave should be converted into half pay leave and the difference between the leave salary in respect of commuted leave and half pay leave should be recovered. An undertaking to this effect should, therefore, be taken from the Government servant, who avails himself of commuted leave but the question whether the Government servant concerned should be called upon to refund the amount drawn in excess as leave salary should be decided on the merits of each case, i.e. if the retirement is voluntary, refund should be enforced, but if the retirement is compulsorily thrust upon him by reason of ill health incapacitating him for further service, no refund should be taken.

14. Leave - Commutation of leave of one kind to that of another.

I. No. FBG.
46/74/136, dated
22/12/81

Sub :- Clarification re note below Rule 6 of the Leave Rules, 1993.

The undersigned is directed to say that as per provision of the Note below Rule 6 of the Leave Rules, 1934 the authority which granted leave to a Government servant can commute it retrospectively into leave of a different kind which may be admissible to him. It is also provided in Rule 7 of the Leave Rules, 1934 that no leave shall be granted beyond the date on which an officer must compulsorily retire. Now a question has arisen whether commutation of leave of one kind into that of another kind is admissible when the request for the same was made by a Government servant after finally quitting service on retirement. It is clarified that no such commutation under the Note aforesaid is permissible in such a case as the commutation, if granted, will be violative of the provision of rule 7.

15. Leave - Extra-ordinary leave.

I. NO. FBG.
91/39/4, dated
07/06/1960

Sub:- Counting of leave availed of for scientific studies, for increments.

The extra-ordinary leave availed of by permanent Government servants for the purpose of undertaking higher scientific and technical studies may be allowed to count for increment under proviso to clause (b) of F.R.s 26 of the F.R.'s. & S.R.'s. Extraordinary leave availed of by temporary and officiating Government servants may be allowed to count for increments in the officiating appointments if an officer has put in at least three years' service under the State Government at the time of proceeding on such leave, provided that a certificate is given by the

appointing authority that the officer would have continued to officiate in that post or a post on the same time scale but for his proceeding on leave.

This will come into force with effect from 28/11/1953.

2. NO. FEG
77/59/16, dated
11/07/1960

Sub :- Conditions for grant of leave.

1. In future, the recommendations received from Administrative Departments for grant of extraordinary leave in relaxation of Rule 14(2) of the Leave Rules, 1934 will ordinarily be considered where the following conditions are satisfied:-

- (i) The Government servant concerned should have completed three years' continuous service (including leave admissible under the rules) on the date of expiry of three months' extraordinary leave normally admissible to a temporary employee;
- (ii) The total period of extraordinary leave (including three months' admissible under the rules) should not exceed:-
 - (a) One year, where the extraordinary leave is required on account of illness of the Government servant and where the application for grant of such leave is supported by a medical certificate as required under the rules; and
 - (b) two years for the purposes of prosecuting studies certified to be both in the direct line and in the public interest.

2. All administrative departments should bring this to the notice of all concerned so that recommendations for relaxation of the rules, not satisfying these criteria are not made.

16. Leave - Maternity leave.

1. No. FEG
38/60/Pt.III, dated
30/10/1961

Sub:- Counting of maternity leave for increment.

Maternity leave granted to a temporary or officiating female Government servant under S.R.120 of the Fundamental Rules and Assam Subsidiary Rules may be allowed to count for increments in the post which she was holding either on a temporary or officiating capacity at the time of her proceeding on such leave provided it is certified by the appointing authority that she would have continued to hold the post from which she proceeded on leave, or a post on the same time-scale of pay but for her proceeding on leave.

The certificate referred to in the para above may be furnished by the authority sanctioning the leave at the time of granting it in cases where no officiating arrangements are made, and where the Government servants concerned are likely to return to duty in the same post or in a post on the same time-scale of pay.

In the case of a permanent female Government servant who may have proceeded on maternity leave from a higher officiating post on completion of more than three years' continuous service therein, the

question of counting such leave towards increments in such higher post shall, however, be governed under the provisions of F.R.26(b) as inserted by C.S.No.162.

17. Leave - Combination of maternity leave.

1. NO. FEG
52/68/P.III, dated
30/10/1961

Sub:- Combination of maternity leave with other leave.

Under S.R. 121 any leave applied for in continuation of maternity leave may be granted only if the request is supported by a medical certificate for the female Government servant's own illness. Regular leave in such cases may also be granted to a female Government servant on her producing a certificate from her authorised Medical Attendant to the effect that her new-born baby requires personal attention of the mother, and her presence by the side of the baby is absolutely necessary.

2. No. FEG
46/74/112, dated
01/10/81

Sub :- Amendments.

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 further amendment shall be made to S.R. 63, S.R. 121 and S.R. 136 and under :

- (1) Insert the following as the State Government's decision below S.R. 63 :

"State Government decision."

Prefixing and suffixing holidays to leave, other than leave on Medical Certificate, shall be allowed automatically except in cases where for administrative reasons permission for prefixing/suffixing holidays to leave is specifically withheld. In the case of leave on Medical Certificate, if the day on which an employee is certified medically fit for rejoining duty happens to be a holiday, he shall be automatically allowed to suffix such holiday (s) to his medical leave as such day (s) shall not be counted as leave.

- (2) Substitute the existing provision of S.R. 121 by the following :-

- (a) Maternity leave may be combined with leave of any other kind;
- (b) Notwithstanding the provision contained Rule 13 (c) of the leave Rules, 1934 any leave (including commuted leave) for a period not exceeding 60 days, applied for in continuation of Maternity leave may be granted without production of medical certificate.
- (c) Leave in further continuation of leave granted under clause (b) above may be granted on production of a medical certificate for the illness of the female Government servant. Such leave may also be granted in case of illness of a newly born baby, subject to production of medical certificate to the effect that the condition of the ailing baby warrants mother's personal attention and that her presence by the baby's side is absolutely necessary.

- (3) Substitute the existing provision of Sub-rule (4) of S.R. 136 by the following :

"A Government servant while on departmental leave shall be paid leave salary, not exceeding half pay but not less than 10 (ten) percent of pay on duty at the end of each month for the first three months and thereafter it shall be paid when the Government servant returns to duty. If however, a Government servant dies while of departmental leave, his leave salary upto the date of his death will be paid to his heirs. The departmental leave does not count as duty such leave shall not be debited to leave account."

This takes effect from the date of issue of the order.

18. Leave - Government servants who opt to get absorbed in Public Enterprises.

I. O.M. NO. FEB.
19/74/Pv27, dated
03/01/1985

Sub:- Policy to be followed with regard to the leave accumulated by State Government servant who opt to get absorbed in Public Enterprises.

The undersigned is directed to invite a reference to the Personnel (B) Department O.M. No. ABM. 17/63/90-92 dated 09/01/1968 where it has been provided that the leave at the credit of a Govt. servant on the date of his permanent absorption under Govt. Companies/Corporation etc. will be carried forward and there after he will be Governed by the rules of the Company/Corporation etc. concerned. The leave referred to therein means both earned leave and half pay leave. After due consideration of all aspects of the matter, the Governor of Assam is pleased to order that henceforth only earned leave at the credit of a State Government on the date of his such permanent absorption shall be carried forward and thereafter he will be governed by the rules of the Company/Corporation etc. concerned and such Company/ Corporation etc. shall waive the liability of the Government for such leave.

This will come into effect from 1st January, 1985.

19. Leave - Grant of special leave under Appendix 31 of the F.Rs. and S.Rs.

I. No. DE. 2332/72
(U.O.)/4, dated
07/08/1972

Sub:- Clarification.

Reference para 3 of Appendix 31 of the F.Rs and S.Rs a tubercular Government servant is entitled to leave on average pay for 18 months by instalments of 4 months in addition to all other leave due to him as provided in the Revised Leave Rules, 1934. A doubt raised whether leave as admissible under the Revised Leave Rules, 1934 or the leave on average pay for 18 months should be given first. The leave admissible under the Revised Leave Rules, 1934 or the leave on average pay for 18 months should be given first. The leave admissible under the Revised Leave Rules, 1934 shall precede the leave for 18 months as admissible under Appendix 31 of the F.Rs. But while counting the leave admissible under the said rules only earned leave at the credit of a Government servant shall be taken into account. In other words, the leave for 18 months as admissible under Appendix 31 shall follow immediately after the earned leave available at the credit of Government servant is fully exhausted.

This will be deemed to take effect from 5th October 1971.

20. Leave - T.B., cancer and leprosy patients.

I. NO. FEG.
58/44/43, dated
29/06/1967

Sub:- Admissibility of leave.

Pending issue of necessary amendment to the Rules regarding medical examination and treatment of tubercular Government servants in the T.B. Sanatorium and Clinics, Shillong and other recognised Institutions in Assam as laid down in Appendix 31 of the Fundamental Rules and Subsidiary Rules, the temporary Government servants who suffer from T.B. and who have completed one year's service on the date they proceed on leave because of their being attacked by T.B. should be given the benefit of leave and other concession enjoyed by permanent Government servants as envisaged in Rule 3 of Appendix 31 of Fundamental Rules and Subsidiary Rules. Similarly the permanent Government servants and the temporary Government servants having completed one year's service and suffering from Cancer and Leprosy should also be given the same benefit of leave and other concession as admissible in the case of T.B. patients.

This took effect from 1st April, 1964.

21. Leave - Government servants deputed for service under other Governments.

I. G.O.I. No. FE.
16(14)-EIV(A)/64,
dated 17/03/1964

Sub:-Grant of leave to Central Government servants deputed to State Government.

The State Government is competent to grant leave to Central Government servants on deputation under them on the expiry of the period of his deputation subject to the condition that his reversion to the Central Government will take effect from the date on which he rejoins duty under that Government.

I. NO. FEG.
19/63/11, dated
17/07/1967

Sub :- Grant of leave to State Government servants deputed to the Central Government or other Governments.

With reference to the Government of India's letter above, it has been decided by this State Government to adopt the decision contained therein and in the case of State Government employees on deputation under Government of India and other State Governments. The leave sanctioning authority, however, is expected to check up whether the conditions laid down in Note Below Fundamental Rule 9(3) is satisfied or not, before sanctioning the leave. If it is not satisfied, it would be appropriate that leave should not be sanctioned by the State Government and the leave applications should be forwarded to the Government of India.

22. Leave. - Earned leave.

I. O.M. NO. FEG.
22/78/17, dated
19/07/1978

Sub:- Cash payment in lieu of unutilised earned leave on the date of retirement.

The Government of Assam have had under consideration for some time the question

of grant of cash equivalent for unutilised earned leave at the credit of State Government employees. The matter has been carefully considered and the Governor of Assam is pleased to decide that State Government servants may be paid cash equivalent of leave salary in respect of the period of earned leave at their credit at the time of retirement on superannuation.

2. The decision contained in this Office Memorandum will be applicable to State Government servants retiring on superannuation on or after 19.7.78.

3. This concession will be subject to the following conditions:-

- (a) the payment of cash equivalent of leave salary shall be limited to a maximum of 180 days earned leave.
- (b) The cash equivalent of leave salary thus admissible will become payable on retirement and will be paid in one lump sum a one time settlement.
- (c) Cash payment under this order, will subject to (d) below, be equal to leave salary as admissible for earned leave and dearness allowance admissible on that leave salary at the rates in force on the date of retirement. No city compensatory allowance and/or house rent allowance shall be payable.
- (d) From the cash amount worked out in accordance with (c) above will be deducted the pension and pensionary equivalent other retirement benefits for the period for which cash equivalent is payable.
- (e) The authority competent to grant leave shall issue order granting cash equivalent of earned leave at credit on the date of retirement.

4. These orders shall not apply to cases of premature/voluntary retirement. Persons who are compulsorily retired as a measure of punishment under the disciplinary rules will also not be covered by these orders.

5. The benefit under these orders shall also be admissible to Government servants who attain the age of retirement on or after 19/07/78 and are granted extension of service after that date. In such cases, the benefit shall be granted on the date of final retirement on expiry of extension, to the extent of earned leave at credit on the date of superannuation plus the earned leave during the period of extension reduced by earned leave availed of during such period, subject to a maximum of 180 days. The above benefits will not, however, be available to those who attained the age of retirement before 19/07/78 and were on extension of service thereafter.

6. Consequent on issue of this Office Memorandum refusal of earned leave as preparatory to retirement embodied in Rule 4 of the Revised Leave Rules, 1934 will no longer be necessary. A Government servant can also avail of as leave preparatory to retirement, a part of earned leave at his credit. In that case, he will be allowed benefits of these orders for the earned leave that remains at credit on the date of retirement in accordance with the terms and conditions stipulated in this Office Memorandum.

Necessary amendment to the Revised Leave Rules, 1934 will follow .

22(A). Leave. - Earned leave.

1. O.M. No. O.M.
FEG. 23/78/26,
dated 04/10/78

Sub :- Clarification re cash payment in lieu of unutilised earned leave on the date of retirement.

The undersigned is directed to refer to para 3 (d) of this Department's O.M. No. FEG.23/78/17 dated 19/07/78 according to which deduction on account of pension and pensionary equivalent of other retirement benefits is required to be made from the cash amount worked out in accordance with para 3(c) ibid. The question of non-deduction of pension and pensionary equivalent of other retirement benefits from the cash amount worked out under para 3(c) of the Department's O.M. dated 19/07/78 has been under consideration of the Government. After careful examination of all aspects the Governor of Assam is pleased to order that with effect from 19/07/78 no deduction on account of pension and pensionary equivalent of other retirement benefits need be made from the cash payment made in lieu of unutilised earned leave on the date of retirement on superannuation. Para 3(d) of the Office Memorandum No. FEG.23/78/17 dated 19/07/78 is hereby deleted with effect from 19/07/78.

2. Formal amendments to the Revised Leave Rules, 1934 will follow.

2. O.M. NO. FEG.
23/78/138, dated
30/09/1981

Sub:- Further clarification re cash payment in lieu of unutilised earned leave on the date of retirement/death.

The undersigned is directed to refer to the O.M.NO.FEG.23/78/17 dated 19/07/78 and to say that it has been specifically mentioned therein that City Compensatory Allowance and House Rent Allowance will not be admissible in addition to the leave salary and Dearness Allowance admissible over the leave salary. A confusion has now arisen as to whether other compensatory allowances such as Medical Allowance, Ration Allowance, etc. will be admissible in addition to leave salary and Dearness Allowance. It is hereby clarified that except Dearness Allowance over the admissible amount of leave salary, no other allowances are admissible. Similarly, in the case of a Govt. Servant who dies in harness, except dearness allowance over the amount of leave salary admissible as per provision made vide C.S.NO.227 to F.R.s/S.R.s no other allowances are admissible.

3. O.M. NO. FEG.
46/78/164, dated
03/03/1987.

Sub:- Enhancement of the ceiling on accumulation and encashment of earned leave in respect of State Government employees.

The undersigned is directed to say that consequent upon the decision taken by the Govt. of India relating to enhancement of the ceiling on accumulation and encashment of earned leave in respect of Central Govt. employees, the Governor of Assam is pleased to decide that the exiting provision of the State Revised Leave Rules, 1934 may be modified as follows :-

- (a) The existing maximum limit of 180 days on accumulation of earned leave provided in rule 9(1)
- (b) of Revised Leave Rules, 1934 shall be enhanced to 240 days.

- (b) The existing ceiling of 180 days for availing the benefit of encashment of unutilised earned leave provided in rule 12(d) of Revised Leave Rule, 1934 and in the O.M.NO.FEG.23/78/17 dated 19/07/78 shall be increased to 240 days.

Formal amendment to the Revised Leave Rules, 1934 will be issued in due course.

This will come into force with effect from 1st January, 1987.

23. Leave Salary - Advance.

I. No. FEG.
8/61/Pv/17, dated
01/08/1961

Sub:- Conditions thereof.

It has been decided that leave salary in advance may be paid to State Government servants proceeding on leave subject to the following conditions:-

- (1) No advance may be granted when the leave taken is for less than 30 days.
- (2) The amount of the advance should be restricted to the net amount of leave salary for the first month of leave, clearly admissible to the Government servant after deduction on account of Income tax, Provident Fund, House rent, repayment of advances, etc., so that there is no financial risk involved.
- (3) The advance should be adjusted in full in the leave salary bill in respect of the leave availed of. In case where the advances cannot be so adjusted in full, the balance will be recovered from the next payment of pay or/and leave salary.
- (4) The advance may be sanctioned by the Head of the Office or by any other subordinate officer to whom the power may be specially delegated, both in the case of gazetted and non-gazetted officers.
- (5) Officers who are Heads of Offices may sanction the advance to themselves.
- (6) The amount of the advance will be debited to the Head of Account to which the pay, etc., of the Government servant is debited and the adjustment of the advance will be watched through objection book by the Accounts Officer concerned.
- (7) Advance under these orders shall be sanctioned in whole rupees. The following points are also clarified:-
 1. The advance of leave salary will not include allowances.
 2. If details of a gazetted officer's net leave salary are not available, the deductions to be effected from the leave salary in the case of gazetted Government servants can be ascertained from the previous pay bills of the officer concerned. Deductions to be made in respect of advance, if any, the recovery of which has not commenced before the person proceeds on leave but falls due during the currency of leave or deductions to be made in respect of any other event which comes to notice (e.g., taking postal life insurance policy, court attachment, etc.) may also be taken into account to the extent information is readily available.

3. In the case of a Government servant who has proceeded on leave (say for 45 days from 12/09/60) the advance may be made on the basis of leave salary payable for one month of leave, from 12th September, 1960 to 11th October, 1960.
4. The deductions may be effected from the leave salary or duty pay which the Government servant will draw during the major portion of the month.
5. The nature and the period of leave availed of by a gazetted Government servant on the previous occasion is mentioned in the form of application for leave, which is available with the leave sanctioning authority. Moreover, the Government servant earns some amount of leave during the period from the date of his last return from leave to the date he again proceeds on leave.
6. From the aforesaid information it can easily be seen whether there is one month's leave at the credit of the officer.
7. Hence in granting the advance it is hardly necessary to await the audit officer's report. After all, what is being paid is only adjustable advance and not leave salary proper and what have to be ensured is only that no financial risk is involved. The audit officer's report should, however, be awaited where information as above is not available with the Head of Office, and also in doubtful cases.
8. This will take effect from the date of issue of the orders.

23(A). Leave Salary - Advance.

1. No. FEG.
8/61/50, dated
08/05/1967

Sub:- Procedure thereof.

Reference O.M.NO.FEG.8/61/17 dated 1st August, 1961, in a case where a Government servant on temporary transfer from one Department/ Government to another avails of leave at the time of his reversion to his parent Department/ Government for the purpose of payment and adjustment of advance in lieu of leave salary, the following procedure should be followed :-

- (i) As the borrowing Department would be in possession of the Audit Officer's previous leave report or leave account of the Government servant concerned, the entitlement to leave can be verified by that Department with reference to the relevant documents. The payment of advance in lieu of leave salary should then be made by the borrowing Department after ascertaining from the lending Department the period and nature of leave that would be sanctioned.
- (ii) In case of transfer from one Department/Government to another such Department/Government and also in other cases where the Rules of Incidence in Account Code Vol. I do not apply, the Department paying the advance in lieu of leave salary would bear the charges initially and finally. The payment of advance should be indicated in the Last Pay Certificate to enable necessary adjustment by the Department to which the Government servant is transferred.

(iii) In cases of transfer from one Department/Government to another where, under the rules of Incidence the leave salary is to be borne by the lending Department/Government, the borrowing Department/Government should pay the advance from out of its own budget and later raise a debit for the amount against the lending Department/Government. The amount thus recovered from the lending Department/Government, should be classified in the account according to the general principles enunciated in Chapter 5 of Account Code Vol. I.

24. Leave salary - Foreign service.

I. No. FEG.
8/61/PV/39, dated
06/08/1962

Sub:- Advance of leave salary.

1. It has been decided that the advance of leave salary in respect of Government servants who avail of leave during or on reversion from foreign service shall be paid by the foreign employer without any specific authority from the Accounts Officer for the drawal of advance.

2. The payment of advance to Government servants on foreign service in India will be subject to the observance of the following procedure:-

- (i) As soon as the foreign employer pays the advance, he should place a demand on the Accountant General/Head of Office responsible for authorising/drawing leave salary duly supported by the receipt obtained from the officer.
- (ii) The Accountant General/Head of Office should check the correctness of the amount paid as advance and refund the amount of the advance to the foreign employer by means of a bank draft. If it is found that the advance already paid by the foreign employer is more than the correct amount admissible under rules, the Accountant General/Head of Office should reimburse only the correct amount and request the foreign employer to recover the balance from the Government servant direct.
- (iii) The amount of bank draft should be classified under the final head to which the leave salary is debitale.
- (iv) Suitable entries should also be made by Accountant General in his Objection Book and the Audit Register for watching the adjustment of the advance in the usual course. Likewise, the Head of Office should keep appropriate note in his records to watch the adjustment of the advance from the final leave salary.
- (v) The foreign employer should indicate in the Last Pay Certificate the outstanding advance so that the recovery of the same is not lost sight of by the Accountant General/Head of Office.

3. This will take effect from the date of issue of the orders.

24.(A) Leave Salary - Foreign service.

I. O.M. No. FECI.
30/74/11, dated
01/08/75

Sub :- Payment of leave salary.

The undersigned is directed to say that under the existing system of payment of Leave Salary to Government servants on foreign service in India the Audit officer is required to certify the admissibility of Leave, determine the leave salary payable to the Government servant and to authorise the payment of leave salary in the case of Gazetted Officers and intimate the amount of leave salary to the head of office of his Department in case of non-Gazetted Government servant for drawal and disbursement. This procedure involves the issue of a last pay certificates by the foreign employer when the Government servant proceeds on leave to enable him to draw leave salary from the Treasury - and again issue of Last pay Certificates by the Treasury/Head of Office after disbursement of the leave salary to enable the Government servant to draw his salary on re-joining foreign service duty. Any delay at any stage results in delay in payment of leave salary to Government servants on foreign service.

In order to simplify the system the State Government after careful consideration is pleased to decide that the foreign employer, henceforth, will maintain a leave account of Government servant concerned. An extract of the leave account can be supplied to him by the Audit Officer in the case of Gazetted Officers, and by the Head of Office in the case of non-Gazetted Officers. The foreign employer will determine the leave admissible to the Government servant, and the Head of the Office in the case of non-Gazetted Government servants as the case may be. The foreign employer will then make payment of the leave salary to the officer concerned. Thereafter he may claim half yearly re-imbursement of the leave salary, so paid, from the Audit Officer/Head of the Office as the case may be. For this purpose he may send his claims duly supported with details of the officials on foreign service, nature and period of leave sanctioned, rate of leave salary and amount of leave salary paid, to the Audit Officer in the case of Gazetted Officers and to the Head of Parent Department in the case of non Gazetted Officers. The half yearly re-imbursement suggested may be in respect of the period from 1st April to 30th September and 1st October to 31st March. The Audit Officer or the Head of the Department should verify the claims preferred by the foreign employer and arrange to re-imburse the amount through Bank Draft within a month of the receipt of the claim.

These orders will take effect from the date of issue.

The Administrative Departments are advised that the provisions of this O.M. may be brought to the notice of foreign employer under whom their employees are already on deputation.

25. Leave Salary.

1. G.O.I. No. F.
7(203)-E.IV(A)/60-
E III/B/65, dated
16/09/1965

2. No. FEG.
47/63/11, dated
17/12/1965

Sub:- Government servants lent for service in a vacation department.

1. In respect of a Government servant lent for service in a vacation Department, earned leave to the extent of 30 days or part thereof, depending on whether the vacation is enjoyed in full or in part, will be deemed to have been availed of and the lending Government will be liable for leave salary accordingly.
2. The pay of the Government servant on the date preceding the date of commencement of vacation will, in such cases, be taken as the rate of Leave salary for computing the amount to be debited to the lending Government.

25.(A) Leave salary.

1. O.M. No. FEG.
22/91/7, dated
02/08/91

Sub :- Calculation of cash equivalent - Procedure thereof.

A question has arisen as to the manner of calculation of cash equivalent to leave salary where a Government servant retires on attaining the normal age prescribed for retirement under the terms and conditions governing his service, and whether the authority competent to grant leave shall suo motu issue an order granting cash equivalent of leave salary for (earned) leave, if any at the credit of the Government servant on the date of his retirement, subject to a maximum of (240) days

2. It is clarified that the cash equivalent as indicated in para (1) above shall be calculated as follows and shall be payable in one lump sum as a one time settlement :-

Cash equivalent = Pay admissible on the date of retirement plus dearness allowance admissible on that date (divided by) 30 (multiply) number of days of unutilised earned leave at credit on the date of retirement subject to a maximum of (240) days.

2. No. FEG.
18/93/31, dated
15/06/95

Sub :- Modification of rules.

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

The existing provision of Rule 12 (a) of the Revised Leave Rules, 1934, shall be substituted as below :-

Rule 12 (a) " A Government servant serving in a Vacation Department shall be entitled to 10 days earned leave in lieu of 20 days half pay leave as is admissible under Rule 13 (a) (i) of the Revised Leave Rule, 1934.

Government servant earned such earned leave will cease to earn half pay leave as provided under rule 13 (a) (i)."

(This will come into effect from the date of issue of this notification.)

26. Leave Reserve post.

1. No. FEG.
60/63/P, dated
03/02/1967

Sub:- Principles for sanction.

In Ministerial establishments including Secretariat leave reserve will be calculated separately for permanent and temporary post on the basis of 14% of the posts in a cadre. This will be equally applicable to the Class IV staff, excluding Mails and Sweepers whose nature of work does not require leave reserve.

2. In calculating the temporary leave reserve strength, only those temporary posts which are sanctioned for a minimum period of one year will be taken into account. Leave reserve posts sanctioned on the basis of permanent posts will be permanent and those sanctioned on the basis of temporary posts will be temporary.

3. The leave reserve posts in case of Ministerial Establishments will be in the lowest cadre of the same promotion group, i.e., in the cadre of Lower Division Assistants. But in calculating the leave reserve strength, the number of Upper Division posts and such supervisory posts as Head Assistant, Superintendent and Registrar which are filled up by promotion during a leave vacancy may be taken into consideration. In the Secretariat, posts upto Superintendent should only be included. The posts of Under Secretary filled up from the Secretariat Service should be excluded while calculating the posts of leave reserve. In case of Class IV staff, posts of Duffries and Jamadar/Chaprasis may be included.

4. In calculating the leave reserve, fraction of less than half should be omitted and fraction of half or more be rounded off to the next higher integer.

5. In an establishment where there are sanctioned leave reserve posts, it is not permissible to entertain outsiders in leave vacancies. The leave reserve covers all vacancies including those caused by the grant of leave preparatory to retirement. In the case of small offices where the leave reserve posts are only a few number, specific sanction of the Finance Department should be obtained to the filling up of vacancies caused by the grant of leave preparatory to retirement beyond the first period of 4 months if the state of work in the office would justify such a special relaxation.

This takes effect from 3rd February, 1967

27. Lien.

1. O.M. NO. FEG.
63/69/74, dated
19/08/1981

Sub:-Suspension of lien under F.R.14(b).

The undersigned is directed to say that as per provision in F.R.14(b) read with SL2 of the Appendix 2 of F.Rs and SRs, lien of a Government servant can be suspended by concerned Department of the Government if he is deputed out of India or deputed on foreign service or transferred in an officiating capacity to a post borne in another cadre if in any of these cases there is reason to believe that he will remain absent from his substantive post for a period not less than three years. Instances have, however, come to the notice of this Department that even in cases where the Government servant have remained absent from their substantive post far beyond the stipulated period

of three years, their lien in their respective substantive post has not been suspended by the Departments concerned with the result that a tendency has grown among most of the Government servants thus deputed/transferred to remain absent from their substantive posts for an indefinite period to the detriment of the interest of the Departments concerned and their other colleagues serving in the parent cadre. With a view, therefore, to put a stop to such a tendency, it has been decided that lien of a Government servant in a case of such deputation/ transfer where there is reason to believe that he will be absent from his substantive post for more than three years should invariably be suspended. It is added here that as per provision in F.R. 14(f) the lien of a Government servant thus suspended revives as soon as he reverts to his substantive post.

27(A). Lien.

I. O.M. NO. FEG.
63/69/108, dated
31/12/1987

Sub:- Retention.

The question as to what procedure should be followed in respect of Government servant working in a particular Department or Office who apply in response to advertisements or circular inviting applications in other Government Departments/Offices both Central or State, in public sector undertakings under State and Central Government whether incorporated or not, which are wholly or substantially owned by the Government and in autonomous, semi Government organisations, has been under consideration for sometime past. It has been decided that the following procedure should be followed in respect of such Government Servants :-

1. In the case of Government servants on permanent posts, their lien may be retained in the parent Department/Office for a period of two years. They should either revert to the parent Department/Office within that period or resign from the parent Department/Office etc. at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications to other Government Departments/Offices etc.
2. In the case of Government servants eligible for quasi-lien vide this Department O.M. No. FEG. 65/69/2 dated 03/10/69 wish to revert to the parent Department/Office within a period of two years they may be taken back in the parent Department/Office, provided the posts held by them prior to their joining the new Department or Office continue to exist. In any case, at the end of two years, from the date of release from the parent Department/office, they will have to resign from the parent Department/Office if reversion does not take place. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications.
3. As for temporary employees who are not eligible for quasi-lien, they should be asked to resign from the parent Department/Office at the time of release from the parent Department/Office. An undertaking to the effect that they will resign from the parent Department/Office in the event of their selection and appointment to the post applied for, may be taken from them at the time of forwarding the applications.
4. The Officers who are released on lien/quasi-lien for appointment under the public sector undertakings (Central or State Government), autonomous bodies and the like will have to bear the leave salary and pension contribution and other financial liabilities during the period of their service thereunder either by

the under-takings/organisations or by the Government servant concerned himself. This Deptt's O.M. No. FEG. 65/69/28 dated 11/02/1974 is hereby superseded.

5. If it is proposed to absorb the Govt. servant permanently in the Government Departments/Offices before the expiry of the period of 2(two) years mentioned above, it would be incumbent on the part of the absorbing Department/Office to consult the parent office before issuing orders absorbing the Government servant Permanently and the orders of permanent absorption should be issued only after the concurrence is given by the parent Department.

6. It is proposed to absorb the Government servant both permanent and holder of quasi-lien permanently in the public sector undertakings/autonomous semi-Government organisations before the expiry of the period of 2(two) years, it would be incumbent on the part of the foreign employer to consult the parent Office before issuing orders absorbing the Government servant permanently and the order of permanent absorption should be issued by the foreign employer only after the resignation of the Government servant and with effect from the date of such acceptance. Since the transfer in such cases is not in the public interest, the Government will not accept any liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under the Government.

7. State Government also will not accept any liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under them by the temporary/quasi-lien holder State Government servants going to the Central Government under these orders.

8. In exceptional cases, where it would take sometime for the other Government Department/Offices including Public Sector Undertakings etc. to permanently absorb such Government servants due to administrative reasons, the Government servants on permanent post may be permitted to retain their lien in the parent Department/Office for one more year. While granting such permission afresh an undertaking similar to the one referred to in earlier paras may be taken from the Government Servants on permanent posts by the parent Department/Offices. A similar treatment may be accorded to the Government servants holding quasi-lien.

9. An undertaking should also be obtained from the appointing authority where employment is sought for by the Government servant to the effect that after completion of the lien/quasi-lien period, he should immediately release the Government servant to join in his parent Department/Office unless the Government servant is permanently absorbed Under him or resigned from the post in the parent Department/Office as per terms of this O.M.

10. In respect of nomination to A.C.S.II etc. where appointment is not made on the basis of inviting applications and forwarding thereof, the reversion of such Officer to the parent Department will only be considered if they are found unsuitable by the authority where the Government servant is serving on lien.

11. These instructions will be applicable to all State Government employees of all the Departments of the State Government and all concerned are requested to follow the guidelines scrupulously.

This takes effect from the date of issue of the instructions. In respect of the persons who are already on lien/quasi-lien and completed 2 years of service there, may be asked to revert to get absorbed in the

Department/Office where they have gone on lien/quasi-lien. This Department O.M. No. FEG. 65/69/35 dated 03/01/1976 is hereby superseded.

28. Lodging Allowance.

1. O.M. NO. FEG.
83/79/2, dated
15/12/1979

Sub:- Revision of Rates.

The undersigned is directed to convey the sanction of the Governor of Assam to the modification of the rate of Lodging Allowance prescribed in this Deptt's O.M. No. FEG. 29/60/1 dated 15/09/1965 for State Government servants deputed for training as indicated below:-

- (1) Government servants will be entitled to lodging allowance at the full rate of Daily Allowance for the first 6(six) week of their training and 3/4th of the Daily allowance during the remaining period of a year as admissible while on tour.
- (2) In the cases of officers deputed on a training course in which the course fee includes boarding and lodging, no deduction in the Daily Allowance in terms of S.R.187 and S.R. 212 may be made provided, the duration of the training course does not exceed six weeks.
- (3) In the case of courses where the Government of India or the Institution concerned has fixed a lodging allowance at a certain rate, the officer deputed may opt for this Lodging Allowance in preference to the Lodging Allowance admissible as per (1) above.
- (4) In a case where the Government of India/Institution bear a part of expenditure connected with a course of training in the shape of any allowances or stipend or scholarship and the amount so allowed happens to be less than the amount of Lodging Allowance envisaged in (1) above, trainee concerned will be eligible for a Lodging Allowance equal to the difference of the Allowance/Scholarship etc. paid by Government of India/Institution and the lodging allowance admissible under these orders.
- (5) In the case of hardship lodging allowance at special rates may be prescribed after examination on merits and with the concurrence of the Finance Department.
- (6) There will be no discrimination between married officers and a bachelor so far as Lodging Allowance is concerned.
- (7) Lodging Allowance will be admissible whether the training is within Assam or outside.

This takes effect from 15/11/79 and cancels this Department O.M. No. FEG.85/79/1 dated 15/11/79.

2. O.M. NO. FEG.
83/79/10, dated
12/01/1980

Sub:- Clarification re revision of rates of Lodging Allowances.

A doubt has arisen as to whether lodging allowance would be admissible in case the training is at the headquarter station of the Government servant. It is therefore, clarified that the lodging allowance will not be admissible in cases of training imparted in the headquarter of the Government servant concerned.

It is further added that through in item(2) of the O.M. No. FEG. 85/79/2 dated 15/12/79 the term "Daily allowance" has been used, the intention behind is that there should not be any reduction in the rate of

lodging allowance, sanctioned at the admissible rate of daily allowance, in terms of S.R.187 and S.R. 212. The term "Daily allowance" used in the said item may therefore, be taken to mean lodging allowance and not daily allowance.

J. O.M. NO. FEG.
85/79/Pt.3, dated
10/07/1987

Sub:- Further revision of rates of Lodging Allowance.

The undersigned is directed to convey the sanction of the Governor of Assam to the revision of the rates of existing Lodging Allowance in supersession of this Deptt's O.M. No. FEG. 85/79/2 dated 15/12/1979, FEG. 85/79/Pt.1/1 dated 04/10/1983, FEG. 85/79/Pt.1 dated 22/03/83 for State Government servants deputed for training as indicated below:-

- (1) Where board and lodging are not provided, Government servants will be entitled to lodging allowance at the full rate of daily allowance for a period upto 180 days and no L.A. will be admissible beyond the period of 180 days. This partially modifies this department's O.M. No. FEG. 90/85/6 dated 20/02/86 so far as it relates to L.A. i.e. full L.A. will be admissible for a period upto 180 days even if the duration of the course is more than one year.
- (2) Where board and lodging are provided free of cost by the Training Institute/Government of India to the trainees, the Government servants will be entitled to lodging allowance at the rate of 1/3 (one third) of the daily allowance as admissible while on tour for a period upto 60 days and thereafter at the rate of 1/6 (one sixth) of the daily allowance for the remaining period of 120 days and no L.A. will be admissible beyond 180 days.
- (3) In the case of courses where the Government of India or the Institution concerned has fixed a lodging allowance at a certain rate, the officers deputed may opt for this lodging allowance in preference to the lodging allowance admissible as per (1) & (2) above.
- (4) In a case where the Government of India/Institution bears a part of expenditure connected with a course of training in the shape of any allowance or stipend or scholarship and the amount so allowed happens to be less than the amount of lodging allowance envisaged in (1) above, the trainee concerned will be eligible for a lodging allowance equal to the difference of the allowance/scholarship etc. paid by Government of India/Institution and the Lodging allowance admissible under these orders.
- (5) There will be no discrimination between married officers and a bachelor so far as Lodging Allowance is concerned.
- (6) Lodging Allowance will be admissible whether the training is within Assam or outside.
- (7) Lodging Allowance will not be admissible in cases of training imparted in the headquarter of the Government servant concerned.
- (8) The trainees will have to execute bond in the prescribed form as laid down in our O.M. No. FEG. 2/79/Pt.25 dated 02/08/82 FEG. 66/69/2 dated 29/12/69
- (9) Lodging Allowance is to be drawn in the pay bill form while deputed for training for a period exceeding 30 days.

This will take effect from deputation on training commencing on and from 01/06/87

Sub:- Extension to a section of trainees.

4. O.M. NO. FEG.
85/79/Pt/4, dated
16/7/87

I am directed to say that prior to the issuance of the O.M. No. FEG. 85/79/Pt.3 dated 10/07/87 the Lodging Allowance was admissible at the full rate of Daily allowance for the 1st 6(six) weeks of the training and 3/4(three forth) of the Daily allowance during the remaining period of a year vide this Deptt's O.M. No. FEG.85/79/2 dated 15/12/79 and FEG. 85/79/Pt/1 dated 22/03/83.

2. The drawal of Lodging allowance was further restricted to one year only and it was also clarified, vide this Deptt's O.M. No. FEG. 90/85/6 dated 20/02/86, that no lodging allowance should be allowed to the Government servants for the course, duration of which is more than one year. Finance Department was receiving a number of representations from the Government servants to remove the discrimination caused due to the limitation of the training course for 1 year in the matter of entitlement of L.A. This matter was considered at length taking into consideration the procedure followed by the Government of India. After considering all aspects of the matter, it was decided to accept the Government of India's procedure in this regard and accordingly O.M. No. FEG. 85/79/Pt/3 dated 10/07/1987 was issued. The benefit of L.A. which was denied to a section of the Trainees, will now be extended to all the trainees who will get full Lodging Allowance for a period upto 180 days even if the duration of the course is more than a year. No Lodging Allowance, however, will be admissible after 6 months.

3. This may kindly be brought to the notice of all concerned under your administrative control and the trainees should be apprised of the revised terms and conditions before deputing them on training.

5. O.M. NO. FEG.
85/79/Pt/32, dated
16/10/1992

Sub:- Extension to IIPA and IAS Sandwich Courses.

The undersigned is directed to refer to O.M. No. FEG. 85/79/Pt/3 dated 10/07/87 relating to the rates of lodging allowance and to say that in modification of the said O.M. the Governor of Assam is now pleased to sanction the lodging allowance for all courses covering regular IIPA course and the IAS probationers sent back to Moussorie for the Sandwich Courses.

- (1) Full Daily Allowances in the form of lodging allowance for the first 10 days.
- (2) Half Daily Allowance in the form of lodging allowance for the next 1 month.
- (3) One third Daily Allowance in the form of lodging Allowance for the next month.
- (4) There after no Daily Allowance in the form of lodging Allowance will be admissible.

This will take effect from the date of issue of this notification.

29. Lodging Allowance.

1. O.M. NO. FEG.
85/79/Pt/1, dated
22/03/1983

Sub:- Limitation of admissibility.

The undersigned is directed to refer to O.M. No. FEG. 85/79/2 dated 15/12/79 and to clarify that the limitation of the admissibility of lodging allowance for a period of one year only as laid down in para (1) of the aforesaid O.M. will not be applicable in cases where the period

of deputation beyond the prescribed limit of one year is agreed to. In other words, in such cases lodging allowance at the rate prescribed in the aforementioned O.M. will be admissible beyond the period of one year also.

30. Letter of credit.

J. No. BB. 71/87/3,
dated 04/06/87

Sub :- Heads of accounts exempted from the operation of letter of credit system.

In continuation of this Department's letter No. BB.95/81/28 dated 31/10/81, I am directed to say that the Major head of accounts/Minor head as shown in revised list enclosed are exempted from the operation of L.O.C until further orders. The L.O.C. will apply in respect of all other heads of accounts not mentioned in the exempted list of heads of account.

In no case the expenditure should however be incurred in excess of the budgetary provision vide para 95 and 104 of the Budget Manual-Vol. I read with Rule 5 of the Delegation of Financial Power Rules, 1960. In this connection, your attention is also invited to chapter XVI-watching the progress of expenditure of the Budget Manual.

List of Heads of Accounts exempted from the operation of letter of credit system.

Sl. No.	Head of Accounts exempted from Letter of Credit.
1	2
1.	2011 - State Legislature.
2.	2012 - Governor.
3.	2013 - Council of Ministers.
4.	2014 - Administration of Justice
5.	2015 - Elections.
6.	2020/2035/2040/2045 - Collection of Taxes of Income and Expenditure/Other Taxes on Property etc./Sales Tax.
7.	2030 - Stamps and Registration.
8.	2047 - Other Fiscal Services (I) Small Savings (II) Directorate of Financial Inspection.
9.	2049 - Interest Payment
10.	2051 - Public Service Commission.
11.	2053 - District Administration - A -Commissioner - 3 - Travel Expenses.
12.	2054 - Treasury and Accounts Administration.
13.	2059 - Public Works Department, (II) Assam Legislative Assembly Secretariat.
14.	2070 - Other Administrative Service -I- Vigilance/III-Motor Garages/IV-Motor Garages(GAD)/V-Guest House/VI-Training/VIII-State Lotteries.

15. 2071 - Pension and Other Retirement benefits.
16. 2075 - Miscellaneous General Services-I(Finance) State Lottery Prize money/II- (Education) Sports & Literary Pension/III-(Political) Pension for distinguished services.
17. 2211 - Family Welfare - 105 - Compensation.
18. 2245 - Relief on Account of Natural Calamities.
19. 3454 - Census Survey and Statistics.
20. 3475 - Other General Economic Services -II- Weights & measures/III- Land Ceiling/IV- Other Expenditure.
21. 2052 - Secretariat General Services -091- Attached Offices-(B) Assam Administrative Tribunal and 099-Board of Revenue.
22. 2252 - Other Social Services.
23. 2235 - Social Security & Welfare -02- Social Welfare/60- Other Social Security and Welfare programmes-200- Other Schemes.
24. 6003 - Internal Debt of State Government.
25. 6004 - Loans and Advances from the Central Government.
26. 7610 - Loans to Government Servant etc.

2. No. BB.
71/87/12, dated
27/12/88

Sub :- Revised list of heads accounts exempted from the operation of Letter of Credit.

In partial modification of this Department's letter No. BB. 71/87/5 dated 04/06/87, I am directed to say that only the Major/Minor heads of accounts as shown in revised list appended, are exempted from the operation of letter of Credit.

In no case the expenditure should however be incurred in excess of the budgetary provision as reduced by economy cut vide para 95 and 104 of the Budget Manual Vol. I read with Rule 5 of the Delegation of Financial Power Rules, 1960. In this connection, your attention is also invited to chapter XVI- Watching the progress of expenditure of the Budget Manual.

LIST OF HEADS OF ACCOUNTS EXEMPTED FROM THE OPERATION OF LETTER OF CREDIT.

Sl. No.	Head of Account exempted from the Letter of Credit.
1.	2011 - State Legislature.
2.	2012 - Governor.
3.	2013 - Council of Ministers.
4.	2014 - Administration of Justice.

5.	2015 - Elections.
6.	2020/2035/2040/2045 - Collection of Taxes, on Income and Expenditure/other taxes on property etc./Sales Tax.
7.	2030 - Stamps and Registration.
8.	2049 - Interest payments.
9.	2051 - Public Service Commission.
10.	2053 - District Administration. 101 - Commissioner - 3. Travel Expenses.
11.	2045 - Treasury and Accounts Administration.
12.	2059 - P.W. etc. (ii) Assam Legislative Assembly Secretariat.
13.	2070 - Other Administrative Services - (I) Vigilance/III-Motor Garage/TV-Motor Garage (GAD)/V-Guest House/VI-Training/VII-State Lotteries.
14.	2071 - Pensions and Other Retirement benefits.
15.	2075 - Miscellaneous General Services - (Finance) State Lottery Prize Money/II- (Education) Sports and Literary Pension/III- (Political) Pension for distinguished services.
16.	2211 - Family Welfare 105 compensation.
17.	2245 - Relief on Account Natural Calamities.
18.	2052 - Secretariat General Services - 091 - Attached Offices (B) Assam Administrative Tribunal and 099 - Board of Revenue.
19.	2252 - Other Social Services.
20.	6003 - Internal debt of State Government.
21.	6004 - Loans and Advances from Central Government.
22.	7610 - Loans to Government servants etc.
23.	Head of Account - Centrally Sponsored/Central Sector/N.E.C. Schemes.

3. No. BB.
71/87/63, dated
20/02/90

Sub :- More heads of Accounts exempted from the operation of Letter of Credit.

I am directed to say that the following minor head and detailed head of Account are also exempted from the operation of the Letter of Credit in addition to those mentioned in the letter No. BB. 71/87/19 dated 27/12/88.

(i) "2047 - Other Fiscal Services - 103 - Promotion of Small Savings."

(ii) "10 - Scholarship and Stipend" under all major/minor head of accounts.

4. No. BB.
71/87/68, dated
03/11/90

Sub :- List of scholarships exempted from the operation of letter of Credit system.

I am directed to say that the provision of scholarships under the following minor heads of accounts are also exempted from the purview of the operation of Letter of Credit system with immediate effect and until further order.

1.2202 - General Education (I)

01 - Elementary Education - "109" Scholarship and Incentives."

02 - Secondary Education - '107' Scholarship.

03 - University and Higher Education - '107' -Scholarship.

2.2203 - Technical Education

107 - Scholarship.

30.(A) Letter of credit.

L. No. BB. 45/89/7,
dated 25/04/89

Sub :- Issue of L.O.C. by Heads of Departments to Drawing and Disbursement Officers.

I am directed to say that under the existing instructions, Administrative Departments are required to issue L.O.C. to drawing and disbursing officers under their control on receipt of allocation of fund from the Finance Department. It is observed that sometimes Administrative Departments instead of issuing the L.O.C. to drawing and disbursing officers direct, allocate the fund to the Heads of Departments for issue of L.O.C to the drawing and disbursing officers.

To guard against any possibility of duplicate L.O.C. being issued, it has been decided that in future L.O.C. issued by Administrative Departments and the Heads of Departments should invariably have an endorsement from the Financial Adviser or Finance and Accounts officer as the case may be on the body of L.O.C. and the amount against different items of expenditure should be specified separately in the L.O.C. as per object classification, namely, office expense, T.A. etc. copy may be marked to the concerned Treasury.

Salary of Government Employees, and teaching and non-teaching staff of educational Institutions out of the provision of grants-in-aid have already been exempted. While drawing fund for payment of salary out of grants-in-aid provision all drawing and disbursing officers should invariably attach with the bill, a statement furnishing therein names of the employees and details of their pay and allowances in support of the bill. L.O.C. will however, continue to be applicable in respect of all other items of expenditure met out of grants-in-aid provision. Allocation of fund for distribution to drawing and disbursing officer through L.O.C. for such item of expenditures will be made by the Finance Department against specific demand received from Administrative Departments in this regard. The demand may be forwarded to Finance Department by the Administrative Department concerned indicating clearly the budget provision under the detailed Head of grants-in-aid of the relevant major Head of Account and the expenditure incurred therefrom on account of the salary, and others separately against each on the date of submitting demand.

Wages are exempted from L.O.C. subject, however, to the budget provision.

30.(B) Letter of Credit.

L. No. BB.
252/90/2, dated
13/12/90

Sub :- Submission of bills at the Treasury not covered by L.O.C.

I am directed to say that it has been brought to the notice of the Government that contrary to the Government instructions many of the Drawing and Disbursing Officers submit bills at the Treasury not covered by the Letter of Credit of the month in which such bills are presented and insist on the Treasury Officers to pass the bills for payment adjusting the bill amount against Letter of Credit of the succeeding month.

You are therefore requested to issue instructions to all the Drawing and Disbursing Officers of your District not to tender any bill at the Treasury not covered by the Letter of Credit and to pressurise the Treasury Officer to pass such bills against future Letter of Credit.

Action taken in the matter may be communicated to Government.

30(C). Letter of credit.

I. O.M. NO. BB.
56/93/2, dated
16/06/1993.

Sub:- Drawal of fund.

The system of Letter of Credit has been introduced with a view to regulating the flow of expenditure on a month to month basis and enforcing control over appropriation. But the desired result has not been achieved due to non-compliance of the instructions. To make the system effective, the following instructions should be followed scrupulously.

- (i) Finance Department will designate one officer to sign L.O.C to be issued to the Departments. The signature of the designated officer shall be furnished to the Departments who will verify the signature on the L.O.C. with reference to the signature supplied by Finance Department.
- (ii) The Administrative Department/Head of Department will also designate only one officer to sign the L.O.C to be issued to Drawing and Disbursement Officers under their control furnishing the name and designation of the officer-designate together with his signature duly attested by the Departmental Head/Head of Department to the concerned Treasury.
- (iii) On receipt of L.O.C. from Finance Department, Administrative Department/Head of Department shall distribute the fund among D.D.Os in the prescribed printed forms, which will be obtainable from the Director, Assam Government press. A copy of the prescribed form is enclosed. Till such time as the printed forms are available typed/cyclostyled copies of the form shall be used.
- (iv) A self contained register containing full and accurate records of L.O.C. received from Finance Department and thereafter distributed to D.D.Os shall be maintained in the form appended by the Administrative Department/Heads of Department. The register should be maintained Major/Sub-Major Head wise allotting more than one page where necessary for each Major/Sub-Major Head of Account.

- (v) Release of fund through L.O.C. to D.D.Os should be made detail head-wise under the relevant Major/Minor Head of Account and the amount released should be shown both in figures and words. Further, official seal of the officer authorised to sign L.O.Cs should be affixed below his signature on the L.O.C. Treasury Officer will under no circumstances accept any L.O.C which is not signed by the designated officer and countersigned by the concerned Sr. FA/FA/Sr. FAO/FAO etc.
- (vi) Under no circumstances L.O.Cs meant for the D.D.Os shall be sent through unauthorised/unofficial channels.
- (vii) Any entry in registers mentioned in the preceding paragraphs must be duly authenticated by the concerned officers.
- (viii) 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.

LETTER OF CREDIT - Form

To be used by the _____ Department/

Office of the _____ Department

L.O.C. for the month of _____ 19 _____

Name of the D.D.Os	Major Head/Su-Major Head	Minor Head	Detailed Head	Amount Rs.			
				General Area		Sixth Schedule Areas	
				Plan	Non-Plan	Plan	Non-Plan
1	2	3	4	5	6	7	8

The L.O.C. is valid upto _____ 19 _____.

Fund is released out of the allotment made by Finance Department

vide No. BB. _____ dated _____.

Counter Signature of
Sr. FA/FA/Sr. FAO/FAOSignature of the Designated
Officer with Official Seal.

Memo No. _____

Dated _____

Copy forwarded to :-

1. Concerned D.D.O.
2. Concerned Treasury.
3. Finance (Budget) Department.

Signature of the Concerned Officer with designation.

LETTER OF CREDIT REGISTER

Year 19 _____

Major Head/Sub Major Head	Budget provision		Finance Departments letter with date forwarding L.O.C.	L.O.C. issued by Finance Department				
	Original	Balance		Non-plan		Plan		Total
				General	Hill	General	Hill	
1	2	3	4	5	6	7	8	9

L.O.C. issued to D.D.Os. by the Department					Minor and detail head against which L.O.C. issued	Name of the D.D.Os.	Letter with date of issue of L.O.C. to D.D.Os.	Initial of the Departmental Officer
Non-plan		Plan		Total				
General	Hill	General	Hill					
10	11	12	13	14	15	16	17	18

31. Letter of credit - Discontinuance of issuing.

1. Notification No. BB. 36/93/137, dated 01/03/94

1. After careful consideration it has been decided that with effect from 01/04/94 the Finance Department will not issue L.O.Cs as at present. Instead the Finance Department will fix monthly ceilings for drawal of funds from treasuries by the Administrative Departments head of account-wise. The Administrative Departments in their turn will make allocations to the D.D.Os. under their administrative control against relevant heads-of-accounts within the ceilings fixed by the Finance Department for the relevant month. Such

allocations shall be made by the Controlling officers in favour of the D.D.Os. with information to the concerned Treasury officers. The Treasury officers will pass bills, cheques etc. against valid sanction and within the ceiling fixed for a particular D.D.O. against the relevant head of account.

2. The Administrative Departments will submit proposals indicating their requirement of fund head of account-wise (indicating their schematic/project priority as per cabinet decision appended at Annexure-A and proportionately to all as per C.M.'s instruction as at Annexure-B) as follows -

- (a) To the Finance Department latest by the 15th day of the preceding month in respect of non-plan expenditure, and,
- (b) To the Planning and Development Department latest by 10th day of the preceding month in respect of plan expenditure. The Planning and Development Department in turn will recommend plan ceiling for the succeeding month to the Finance Department latest by the 15th day of the relevant month.

The Finance Department after careful examination of the above proposals and recommendations and keeping in mind the resource position and the budgetary limits fix ceilings as detailed at part-1 above latest by the 20th of the preceding months.

3. The Finance Department's O.M. No. BB. 56/93/2 dated 16/06/93 stands modified to this extent.

4. For the month of March, 1994 the Finance Department will fix ceilings as above taking into account the budgetary provisions and the resource position in respect of non-plan expenditure latest by 08/03/94. Similarly for plan expenditure the Planning & Development Department will recommend head of account-wise ceilings to the Finance Department latest by 05/03/94 so that the Finance Department can fix the ceilings latest by 08/03/94.

In order to avoid last minute rush of bills during the current year in the Treasuries it has been decided that the Treasuries will not accept any bills/cheques after 27/03/94. Only exception to the above order will be cheques/bills relating to expenditure under Central Sector/Centrally sponsored schemes for which sanctions/releases from the Government of India are received after 15/03/94.

Attested copy of the (ceiling order) should go to Treasury officer with the bill/cheques.

ANNEXURE - A

ALLOCATION OF FUNDS.

The Cabinet discussed in detail the priorities which should be fixed in the allocation of funds under different heads. In this connection the papers presented on behalf of the Irrigation, Public Works Department, Flood Control, Power, Health, Public Health Engineering, Agriculture, Panchayat and Rural Development Departments were considered. The Cabinet decided that while fixing priority in the allocation of funds the order given below should be followed :-

1. Salary.

2. Central Sector, Centrally Sponsored and World Bank schemes and Programmes (conditions and interse priority to be fixed by the Planning and Development Department.)
3. Flood Damage Repair (a series of meetings to be taken by Revenue Minister for fixing interse priority and quantum of funds for individual department, special attention being given to repair of roads, bridges and embankments damaged by successive waves of floods).
4. Refund of revenue and other deposits on a selected basis in accordance with the urgency of requirement.
5. Rural Development schemes including both central and state shares; repair of roads, bridges and embankments to the extent these are not covered under FDR; health care facilities by making available medicines in PHCs, dispensaries and hospitals, and rural water supply.
6. Plan funds in accordance with the interse priority to be fixed by the Planning and Development Department.
7. Others.

ANNEXURE - B**IMPORTANT**

No.CMS 1(A)/93/33 Dated July 19,1993.

Our difficult financial situation notwithstanding, LOCs are being released to various Departments on a monthly basis. While it may not be possible to clear all pending bills of suppliers and contractors in one go it is however expected that payment of pending bills of different suppliers, contractor and other payees should be made equitably.

2. Complaints have been received from many small suppliers, contractors and other payees that they are not getting payment for their long-pending bills. You are, therefore, advised to ensure that while making payments to various suppliers, contractors and payees out of the monthly LOC allotted to your Department, the distribution is made on an equitable basis so that there can be no complains of discrimination from any quarter.

3. Further, no Department shall move any proposal for special LOC in favour of any particular supplier, contractor or payee to the Finance Department. Finance Department will also not entertain any such request for special LOCs. Finance Department will issue LOCs to Administrative Departments against the appropriate heads of accounts only.

32. Leave Travel concession.

I. O. M. No. FM.
163/83/1, dated
30/12/83.

Sub :- Visit to any place in India.

In pursuance of the recommendations of the Assam Pay Commission, 1979, the Governor of Assam is pleased to order that the Leave Travel concession as detailed below; will be admissible to the State Government servants for journey to any place in India.

1. (a) It will cover Government servants and their families as defined in para 4 below. The families need not necessarily accompany the Government servant but may precede or follow him during the same calendar year. For the purpose of deciding the number of occasions the qualifying journeys made by a Government servant and his family will be viewed as one.

(b) Where the leave applied for by the Government servant is refused in writing by the authority competent to sanction the same, in the public interest, and if, it is also certified by that authority that leave cannot be granted at any time during that calendar year, the concession may be granted in respect of the family of the Government servant during that year. In that case, the concession will be deemed to have lapsed for that concession so far as the Government servant is concerned. The members of the family availing of the concession must complete the return journey within 6(six) months from the date of commencement of the outward journey.

2. Subject to all other conditions laid down in these orders Government servants may be allowed to avail of the Leave Travel Concession for journeys to any place in India, once in a block of four calendar years, the first block commencing from 1st January, 1982. Whenever a Government servant proposes to avail of leave travel concession to visit any place in India in a block of four years either for himself and/or a member/members of his family, he has to declare the intended place of visit as and when the concession is proposed to be availed of by the Government servant and/or members of his family. After the intended place of visit is declared, he and/or member/members of his family, as the case may be must visit that place in order to be eligible for making the claim. While the Government servant and /or member/members of family is/are free to go by any route to the declared place of visit, the claim will be regulated with reference to the shortest route between the headquarter and the declared place, that is, destination.

3. The concession for travelling to any place in India, if not utilised during a block of four years, could be carried forward to the first year of the next block of four years.

Government servants who are entitled to Leave Travel Concession for journeys to their home town/village under the existing scheme will also be eligible to avail themselves of the concession to travel to any place in India once in a block of four years, subject to the condition that if this concession is utilised, it will be in lieu of and adjusted against, one or the two years block concession for visiting the home town/village.

4. The term family shall have the same meaning as given in the Rule applicable to the Government servant for the purpose of T.A on transfer. Where the wife is also a Government servant the concession will be admissible to the family on the scale admissible to the husband or the wife and not both.

5. The concession is not admissible to a Government servant who has not completed one year of continuous service on the date of journey performed by him or his family, as the case may be.

6.(a) The concession will be admissible to the Government servant for journeys performed during any kind of leave including casual leave and no minimum period of leave need be insisted upon to qualify for the concession. In the case of a Government servant serving in a vacation department, vacation will be treated as leave for the purpose of this concession.

- (b) A re-employed officer can also avail of the concession to visit any place in India provided he completes one year's continuous service after re-employment and the administrative authority certifies that he is likely to serve for a period of four years from the date of his initial re-employment. In case of re-employment immediately after retirement without break, the period of re-employed service may be treated as continuous with the previous service for the purpose of Leave Travel Concession and the concession allowed for the re-employed period, provided the concession would have been admissible to the re-employed officer had he not retired. Thus, if an officer has availed of the concession to visit any place in India in respect of a block of four years before his retirement and he is re-employed without any break, he would not be given further concession till the expiry of the particular block of four years.
- (c) State Government servants on deputation/foreign service with the public sector undertakings may be allowed to avail of LTC admissible to the employees of such undertakings if it is more advantageous. The deputationist may be given an option either to choose the Leave Travel Concession as admissible to the employees of the Public Sector Undertakings or under the State Government which is more favourable to him. However, a State Government servant deputed to a public sector undertaking would not be entitled to avail of the Leave Travel Concession from the Public Sector Undertakings concerned for self and/or his family for the duration of the block of two years, if he and/or family, as the case may be, had already availed of the concession under the State Government during the block and on reversion if the State Government employee and/or his family had availed of Leave Travel Concession under the Rules of the Public Sector Undertakings concerned, he would not be entitled to Leave Travel Concession under the State Government for the duration of the block in which he had already availed of this concession. In case where a Government servant exercised option to avail the Leave Travel Concession under the rules of Public Sector Undertakings but could not actually avail the concession during the term of service in the undertakings, the Government servant and his family on reversion will be entitled to avail the concession for that particular block as admissible under the State Government orders/rules.
7. In the case of the return journey falling in the succeeding calendar year, the concession should be counted against the year in which the outward journeys commenced.
8. The concession is admissible for journeys as follows :-
- (i) Rail journey - The class of railway accommodation to which the Government servant and his family will be entitled, will be the class to which he is entitled under the normal travelling allowance rules at the time the journeys are undertaken. It will be permissible for the Government servant and/or his family to travel in a class higher or lower than that which he is entitled. In the former case, the Government's liability will be 100% of the fare for the distance by the class to which he is entitled and in the latter, 100% of the fare for the distance by the class in which he or his family actually travelled.
 - (ii) Journeys by State Transport - For the journey performed by State Transport services the concession will be admissible on the basis of 100% of the fare for the distance by the class of accommodation to which the Government servant and his family are entitled under the normal

Travelling allowance Rules at the time the journeys are undertaken. Where there are no recognised classed of accommodation, the fare of the class actually used will be admissible.

- (iii) Journeys by Public Vehicles other than State Transport Services - A Government servant shall be entitled to one mileage allowance plus one additional mileage allowance for each member of his family at the rate applicable to his grade under the normal Travelling allowance Rules upto 100% of such mileage allowance for the distance by the shortest route.
- (iv) For the portion of the journey which is not connected by a recognised public transport system, Government assistance will be equivalent to the 100% of the road mileage as prescribed for journeys by own car under the normal T.A. rules at single rate irrespective of the number of members of the family and for private transport one mileage allowance plus one additional mileage allowance for each member of the family subject to a maximum of four mileage allowances in all.
- (v) Journey by Air - Journey by Air is not recognised for the purpose of this concession. If, however, a Government servant and/or members of his family perform the journey by Air, the Government's liability will be limited to 100% of the fare for the distance by the shortest route either by rail or by road as the case may be in the entitled class.
- (vi) In any of the cases mentioned in (i), (ii) & (iii) above, the amount of Government's assistance should be calculated on the basis of actual fares or mileage allowance at single rate, as the case may be, for the Government servant himself and each member of his family for whom full fares are payable and at half the rates of actual fare or at half the mileage rate for children of ages between 3 to 12 years for whom half fares are payable.
- (vii) No incidental expenses will be payable for the journeys performed under the leave travel concession scheme.

9. Government servants will be re-imbursed 100% (per cent) of the Rail/State Transport fares and/or of the mileage allowance mentioned in the preceding para for the journeys on presentation of claim in T.A. bill form within six months from the date of completion of return journey on the usual certificate that they actually performed such journeys.

The right of a government servant for Leave Travel concession claim shall stand forfeited or deemed to have been relinquished if the claim for it is not preferred to the controlling authority within one year of the date of completion of the return journey.

10. Certificates in the forms as in Annexure-1, should also be submitted by Government servants with their T.A. bills for leave travel concession.

11. Government servants desirous of availing the leave travel concession shall give prior information to the controlling officer before undertaking the journey for which the leave travel concession assistance will be claimed. No change to the declared place of visit for the purpose of claiming the benefit under this scheme would thus be admissible unless the same is declared to the Controlling officer prior to commencement of the journey and the Government servant and the members of his family shall invariably visit the declared place to become eligible for the Leave Travel Concession claim.

12. Advance - To enable the Government servants to avail of the leave travel concession, they will be entitled to the grant of advance on the following terms and conditions :-

- (a) The amount of advance in each case is limited to four-fifths (i.e. 80%) of the estimated amount which Government would have re-imbursed in respect of the cost of journey both ways to the destination and back.
- (b) Where the Government servants and the members of his family avail themselves of leave travel concession separately, i.e. at different times, there would be no objection to the advance being drawn separately, to the extent admissible and permitting adjustment of claims separately. Where, however, a consolidated advance is drawn by the Government servant in respect of himself and the members of his family, the adjustment claim should be preferred in a single bill.
- (c) A Government servant can draw advance in respect of the journeys proposed to be performed under the Leave Travel Concession Scheme, by himself and/or by the members of his family sixty days before the proposed date of the out ward journey.
- (d) The competent authority for sanctioning advance under these orders will be the same as in the case of advance for tour under normal T.A. Rules i.e. -
 - (i) Chief Secretary or Under Secretary, S.A (Accounts) or in his absence any other officer authorised by Chief Secretary in writing to issue necessary sanction on behalf of Chief Secretary. To all gazetted and non-gazetted officers of the Assam Secretariat (Civil).
 - (ii) Secretaries of Administrative Department. To all Heads of Department and attached Officers at Headquarters.
 - (iii) Heads of Departments. To District & other subordinate officers under them (both gazetted and non-gazetted).
- (e) The advance will have to be refunded forthwith if the out ward journey is not commenced within 60 days of the grant of advance.
- (f) The travelling allowance claim in adjustment of the advance drawn should be preferred within six (6) months of the completion of the return journey.
- (g) The following authorities will be responsible for watching the adjustment of the advance drawn by a Government servant for the journey performed.
 - (i) Heads of office - In respect of non-gazetted Government servant (including those gazetted Government servants whose pay bill is drawn in Esstt. Pay Bills).
 - (ii) Authority declared as controlling officer under the Travelling Allowance Rules. In respect of self drawing gazetted officers other than those mentioned below against item (iii).

(iii) Treasury Officer.

In respect of the gazetted officers who are their own Controlling officers for the purpose of Travelling Allowance Rules.

13 (a) A record of all assistance granted under these orders shall be suitably maintained by the Heads of offices in case of non-gazetted employees (including gazetted employees whose Pay and Allowances are drawn in establishment pay bills). In the case of Gazetted Officers, the record shall be maintained by the Controlling Officers for Travelling Allowance Rules and by the Treasury Officers in case of officers who are their own controlling officers. In the case of non gazetted staff, the record should be in the form of entries in the Service Book or other appropriate service records and should indicate the date or dates on which the journey or journeys commenced.

(b) The outstanding advances of transferred officials should be noted in the Last Pay Certificate for eventual adjustment.

14. In para 9 and 10 above it has been specifically provided that Government servants submitting claims for the leave travel concessions shall have to submit the certificates in support of their claims for the concessions. The certificates alone are not sufficient to establish the genuineness of a claim for travel concession before the controlling officers. Therefore Government servants submitting T.A. Bills for the concession should furnish the Serial Nos. of Railways/State Transport Tickets alongwith their T.A. Bills for the concession. All controlling officers must see that these Serial No. of Railway/State Transport Tickets are furnished invariably in T.A. bills of travel concessions before countersigning such bills.

15. Relaxation of minor nature, viz., in respect of production of Serial Nos. of Railway/State Transport Tickets as well as prior intimation to the controlling officer before the journeys are undertaken by the Government servant and/or member of his family under the scheme may be made by the controlling officer, if he is otherwise satisfied in regard to the genuineness of the claim and the bonafides of the journey having been performed. Such relaxation may be made purely on merit in really deserving cases only and not a general measure.

16. In case of any confusion, the matter may be referred to Finance (A.P.F) Department who are the competent authority for interpretation of these orders.

17. These order will not apply to persons who are :

- (i) Not in the whole time employment of government
- (ii) Paid from contingencies
- (iii) Eligible for any other form of leave travel concession for visiting any place in India.
- (vi) Staff borne on work-charged establishment.

These order will take effect from 1st January, 1982

ANNEXURE-I

CERTIFICATE TO BE GIVEN BY A GOVERNMENT SERVANT.

1. I have not submitted any other claim so far Leave Travel Concession in respect of myself or my family members in respect of the block of four years 19 ____ and 19 ____.
2. I have already drawn T.A for Leave Travel Concession in respect of a journey performed by my wife/myself with ____ children. This claim is in respect of the journey performed by my wife/myself with ____ children none of whom travelled with the party on the earlier occasion.
3. The journey has been performed by me/my wife with children to the declared place/places, viz. _____
4. That my husband/wife is not employed in Government service. That my husband/wife is employed in government service and the concession have not been availed of by him/her separately for himself/herself or for any of the family member for the concerned Block of four years.
5. Certified that the officer concerned have completed one year of continuous service before the date of journey performed by him or his family under the scheme and this has been recorded in the Service Book/Record.

SIGNATURE OF THE GOVERNMENT SERVANT

The terms 'once in a period of four calendar years' should be taken to mean once in each block of four calendar years starting from the year 1982. Thus the concession on the first occasion is admissible during the block of four consecutive calendar years 1982 and 1985. The concession on subsequent occasion will be admissible at any time during the calendar year 1986 and 1989, 1990 and 1993 and so on.

2. O.M. No. FM.
163/83/1, dated
09/06/87

Sub :- Satisfaction of genuineness.

The undersigned is directed to invite a reference to this Department Office Memorandum No. FM. 163/83/1 dated 30/12/83 and No. FM. 79/83/1 dated 14/12/83 regarding leave travel concession to Government servant for visiting any place in India and home town/village within the State and to say that the rules enjoin a responsibility on the controlling officer to satisfy himself about the genuineness of the evidence produced by the Government servant in support of the claim for T.A. preferred by him. If the controlling officer has any reason to doubt the genuineness of the evidence produced by the Government servant, it can ask the Government servant to produce such other evidence as may be considered necessary to substantiate his claim. If the controlling officer is still not satisfied about the genuineness of the claim, it is liable to be rejected.

Further, a Government servant has to certify about the journey having been performed by the class of accommodation/mode of conveyance for which the claim has been preferred. If this certificate is found to be false in any particular case, the Government servant concerned can be proceeded against departmentally. A full probe can also be made, wherever necessary, by the controlling authority to satisfy itself about the genuineness of the claim. If the claim is found to be false, disciplinary action can be taken against the Government servant concerned.

In this connection attention is also invited to para 12 of the O.M. of 30/12/83 referred to above for grant of advance limited to four-fifth (i.e. 80%) of the estimated amount reimbursable for the journey. It has now been decided that initially only 50% of the permissible advance or the actual cost of the ticket for the onward journey if the 50% advance does not cover cost of such journey, may be disbursed to the Government servant. The concerned Government servant should produce the ticket within ten days of the drawal of the advance. The balance of the advance should be disbursed only on production of the journey ticket. Total advance should not exceed four-fifth (i.e. 80%) of the estimated amount as contemplated under para 12(a) of the O.M. referred to above. While disbursing the balance on permissible advance on production of the ticket the Department should stamp 'L.T.C.' prominently on the reverse of the tickets. The Railway while arranging refund, if necessary, of such tickets, stamped 'L.T.C.' will insist on production of a certificate from the employee permitting cancellation and taking refund.

1. O.M. No. FM.
165/83/86, dated
02/11/88

Sub :- Further procedure thereof.

The undersigned is directed to invite a reference to this Department office Memorandum No. FM.79/83/1 dated 14/12/83, No. FM. 165/83/1 dated 30/12/83 and No. FM.165/83/83 dated 09/06/87 regarding Leave Travel Concession to Government servant, for visiting any place in India and to state that the following further procedures should henceforth be followed while clearing Leave Travel Concession claim in addition to those already laid down in the office Memorandums mentioned above.

(1) On the working day immediately preceding the date of departure on Leave Travel Concession, the employee concerned will meet Controlling officer. The Controlling Officer shall hand over to the employee the proforma (Annexure-A) with his dated initial. The employee on arrival at his declared destination shall duly fill in the proforma put his own signature and will obtain the signature/thumb impression of all his family members and send it from the place of his declared destination by post in a registered cover to the controlling officer. On return to the Headquarter he/she will produce the postal receipt of the registered letter to the Controlling officer as a token of having visited the declared place.

(2) The Controlling officer shall attach the proforma and the postal receipt with the Final T.A.Bill while presenting the same to the treasuries.

This will come into force with immediate effect.

32(A). Leave Travel Concession.

1. O.M. No. FM
165/83/89, dated
23/11/88

Sub :- Suspension of the benefit thereof.

Considering the present stringent financial position of the State, the Governor of Assam is pleased to suspend the benefit of L.T.C. for visit of any place in India (other than home town) extended vide Finance Department O.M.No. FM.165/83/1 dated 30/12/83 till 31/03/89. This order will cover all employees of the State Government as well as the employees of Public Undertakings, Autonomous Bodies and Corporations receiving financial assistance from the

Government of Assam. However, employees who are due to retire within 31/03/89 are exempted from operation of this order.

2. Leave already sanctioned for availing of the L.T.C. on a prospective date may immediately be cancelled. Amount of advance sanctioned and drawn already may immediately be got refunded. However, in case of refund of Railway Ticket booked already the charges paid to the Railways for cancellation may be refunded to the employees concerned against proper vouchers.

2. No. FM.
165/83/127, dated
29/08/89

Sub :- Extension of suspension thereof.

In continuation of this Department O.M.No. FM.165/83/89 dated November 25, 1988, the Governor of Assam is pleased to order that ban imposed for availing of the benefit of Leave Travel Concession for visit of any place in India (other than home town) will continue till March 31, 1990. The ban will cover all employees of the State Government as well as the employees of Public Undertakings, Autonomous Bodies and Corporations, receiving financial assistance from the Government. However, employees who are due to retire within 31/03/90 are exempted from operation of this order.

33. Leave Travel concession - Suspension of the benefit of.

1. No. FM.
165/83/142, dated
19/09/89

Sub :- Application to All India Services personnel.

A point has been raised whether the ban on availing Leave Travel Concession (for other than visit to home town) imposed vide No. FM.165/83/127 dated 29/08/89 will cover the All India Services Personnel or not.

It is, hereby, clarified that the ban imposed on availing of Leave Travel Concession till 31/03/90 will cover All India Services personnel also.

34. Leave Travel Concession - sanction of leave/advance

1. O.M. No. FM.
165/83/182, dated
31/12/93

Sub :- Competent authority thereof.

It has come to the notice of the Government that there has been confusion as regards the competent authority in the matter of sanction of leave/advance for the purpose of availing L.T.C.

In this connection it is clarified that L.T.C. has two components - (1) Leave and (2) T.A. The leave Component is guided by the relevant provisions of the Leave Rules, i.e., Casual leave can be granted by the Controlling authority while other types of leave are to be granted by the Head of office or Administrative department as the case may be. As for the T.A. component including granting of Advance and subsequent adjustment, the same will be guided by the relevant provisions of the L.T.C. Rules and T.A. Rules according to which the Controlling Authority is competent to sanction T.A. Advance and its subsequent adjustment. It is, however, necessary that the sanction of leave should

precede the sanction of advance T.A. to avoid the situation of refusal of leave after the L.T.C. has been availed in anticipation of granting of the leave.

35. Leave Travel Concession - Visit to hometown/village within the State.

L. No. F.M. 79/83/L,
dated 14/12/83

Sub :- Conditions thereof.

In pursuance of the recommendations of the Pay Commission, 1979 as accepted by Government, the Governor of Assam is pleased to revise the leave travel concession to Government servants as indicated below:-

(1) The concession will be admissible to Government servants whose homes are within the State of Assam, once in a period of two calendar years, for visiting their homes. It will cover Government servants and their families as defined in Clause (5) below. The families need not necessarily accompany the Government servants but may proceed or follow them during the same calendar year. For purpose of deciding the number of occasions the qualifying journeys made by a Government servant and his family will be viewed as one.

The declared home situated within the boundary of the State of Assam as it was prior to the reorganisation of States in 1971 will also be considered as home town/village within the State for the purpose of leave travel concession.

(2) Government servant whose 'homes' are within a distance of 100 Kms. from their headquarters will not be allowed the concession.

(3) Those whose 'homes' are beyond 100 K.M. from their head quarters shall themselves meet the entire cost of fares or mileage allowance or both as the case may be for the initial 100 K.M., on each of the outward and return journeys. For the remaining distance (beyond the initial 100 K.M.) the Government will meet 100% of the actual fares or mileage or both as the case may be. In every case the journeys should be to the Home and back but it need not necessarily commence from, or end at, the headquarters of the Government servant either in his own case or in the case of the family. But the assistance admissible will be the amount admissible for the actual distance travelled and limited to the amount that would have been admissible had the journey been performed between the headquarters and the home of the officer.

(4) The term 'home' referred to in this office Memorandum shall be the permanent home town or village as entered in Service Book or other appropriate official record of the officer concerned, or such other place as declared by him, duly supported by reasons (such as, ownership of immovable property, permanent residence of near relatives, for example, parents, brothers, etc.) as the place where he would normally reside but for his absence from such a station for service in Government. Persons 'displaced' from territory of erstwhile East Pakistan (now Bangladesh) or those who have recently acquired an Indian domicile or those who have not so far declared their home for any purposes in correspondence with Government, for example, service records, applications for house building advances, etc., should now make a formal declaration. In every case the declaration should be made to the authority who has been declared to be the controlling officer in respect of the officer for purposes of T.A. claims. It should

reach that authority not later than six months from the date of issue of these orders. In the case of an officer in foreign service, the period of six months should be reckoned from the date of his reversion to Government service, unless the concession is extended to him during his foreign service, in which case a declaration shall be made within six months of the date on which it is decided to extend the concession to him. Officers appointed to Government service in future should make such a declaration before the expiry of six months from the date of their entry into service.

The declaration will be subject in each case to the acceptance of the controlling officer who shall satisfy himself about the correctness thereof, after calling for such evidences as he may consider necessary. The controlling officer shall forward the declaration after due verification to the Accounts Officer who shall keep them with the officers history of service. An officer who is his own controlling officer for purpose of T.A. should make to his next superior administrative authority the initial or any subsequent declarations of his home town. In the case of non-gazetted Government servants, the declaration will be kept in their service books or other appropriate service records.

A declaration of 'Home' once made shall ordinarily be treated as final, but in exceptional circumstances, Government may make a change in such declaration which shall however, not be made more than once during the service of a Government servant.

(5) The term 'family' shall have the same meaning as given in the Rule applicable to the Government servant for the purpose of T.A. on transfer. Where the wife is also a Government servant the concession will be admissible to the family on the scale admissible to the husband or the wife and not both.

(6) The concession is not admissible to a Government servant who has not completed one year of continuous service on the date of journey performed by him or his family, as the case may be.

(7) A Government servant who has a family as defined for the purpose of leave travel concession, living away from the place of work, may, instead of having the concession for his family as well as for himself once in a block of two years, avail of the concession for himself alone once every year for visiting his home town.

(8) The Government servant and their families who are unable to avail themselves of the concession in a block of two years, may be permitted to count the next block period from the end of first year thus in the case where the Government servant and his family could not avail themselves of the concession in the 1964-65 block, they should be eligible to count the next block with effect from the first January, 1965 the concession due for the 1964-65 block must, however be availed of by them before 31st December 1966. In case they fail to avail themselves of the concession before the date they are entitled to the concession for that block, should be treated as having lapsed.

(9) The concession will be admissible to the Government servant during any kind of leave including casual leave and no minimum period of leave need be insisted upon to qualify for the concession. In case of a Government servant serving in a vacation Department, vacation will be treated as regular leave for the purpose of this concession.

(10) In the case of the return journey falling in the succeeding calendar year, the concession should be counted against the year in which the outward journeys commenced.

(11) If the leave applied for the Government servant is refused in writing by the authority competent to sanction the same, in the public interest, and if, it is also certified by the authority that leave cannot be granted at any time during that calendar year or if the government servant cannot, avail of the concession for some other reasons, the concession may be granted in respect of the family of the Government servant during that year. In that case, the concession will be deemed to have lapsed for that occasion so far as the Government servant is concerned.

(12) The concession is admissible for journeys within the State as follows :-

- (i) Rail journey - The class of railway accommodation to which the Government servant and his family will be entitled, will be the class to which he is entitled under the normal rules at the time the journeys are undertaken. It will be permissible for the Government servant and/or his family to travel in a class higher or lower than that to which he is entitled; in the former cases, the Government's liability will be 100% of the fare for the excess distance by the class to which he is entitled and in the latter, 100% of the fare for the excess distance by the class in which he or his family actually travelled.

Government's liability for the cost of railway fare between the Government servant's headquarters and his home shall be limited to the share of the fare by the shortest route.

- (ii) Journeys by State Transport - For the journey which is performed by State Transport services the concession will be admissible on the basis of 100% percent of the fare of the class of accommodation to which the Government servant and his family are entitled. Where there are no recognised classes of accommodation, the fare of the class actually used will be admissible.

- (iii) Journeys by Public Vehicles other than State Transport Services -

A Government servant shall be entitled to one mileage allowance plus one additional mileage each for each entitled member of his family at the rate applicable to his grade upto 100% percent of such mileage allowance for the excess distance.

- (i) For the portion of the journey which is not connected by a recognised public transport system Government assistance will equivalent to the road mileage as prescribed for journeys by own car under the rules at single rate irrespective of the number of members of the family and for private transport one road mileage plus one additional mileage for each member of the family subject to a maximum of four mileage in all.

In either of the cases mentioned in (i) (ii) and (iii) above, the amount of Government's assistance should be calculated on the basis of actual fare or mileage allowance at single rate, as the case may be, for the Government servant himself and each entitled member of his family for whom full fares are payable and at half the rates of actual fare or at half mileage rate for children between the ages 3 to 12 years for whom half fares are payable.

No incidental expenses will be payable for the journeys performed under the Leave Travel Concession Scheme.

(13) Government servants will be entitled to the re-imburement of 100% percent of the Rail/State Transport fares or the fares or the road mileage mentioned in the preceding para of the journeys beyond

the first 100 K.Ms. on presentation of claim in T.A. bill form on the usual certificate that they actually performed such journeys.

(14) A certificate in the form enclosed should be submitted by Government servants with their T.A bills for travel concession.

(15) Government servants should inform the controlling officer before journeys for which assistance under this scheme will be claimed, are undertaken.

(16) A record of all assistance granted under these rules shall be suitably maintained. In the case of Gazetted Officers, the record shall be maintained by the Accounts Officer concerned. In the case of non-gazetted staff, the records should be in the form of entries in the Service Book or other appropriate service records and should indicate the date or dates on which the journey or journeys to 'Home' commenced. The authority responsible for the maintenance of service record shall ensure that on every occasion a Government servant proceeds on leave which is entered in his service records, the fact as to whether or not he availed of the travel assistance under these orders is entered on that record.

(17) As provided in paras (13) and (14) above a Government servant submitting claims for the travel concession shall have to submit the certificate in support of his claims for the concession. As the certificate alone are not sufficient to establish the genuineness of a claim for travel concession before the controlling officers, the Government servant submitting T.A. bills for the concession should invariably furnish the Serial Nos. of Railway/State Transport tickets along with his T.A. bills for the concession. All controlling officers must see that these Serial Nos. of Railways/State Transport Tickets are furnished invariably in the T.A. bills of travel concessions before countersigning such bills.

(18) In the case of A.I.S. Officers, the concession will be admissible to them as per Personnel Department's O.M. No. ABI. 22/56/75 dated 14th December, 1957 and subsequent amendment issued from time to time.

(19) These order will not apply to persons who are :-

- (i) Not in the whole time employment of Government
- (ii) Paid from contingencies
- (iii) Eligible for any other form of travel concession to his home town
- (iv) Staff borne on work-charged establishment.

(20) These orders will take effect from 1st January, 1982.

CERTIFICATE TO BE GIVEN BY A GOVERNMENT SERVANT

1. I have not submitted any other claim so far for Leave Travel Concession in respect of myself or my family members in respect of the block of two year 19 ____ and 19 ____.

2. I have already drawn T.A. for Leave Travel Concession in respect of a journey performed by me/my wife with ____ children. This claim is in respect of the journey performed by my wife/myself with ____ children none of whom travelled with the party on the earlier occasion.

3. The journey has been performed by me/my wife with children to the declared home-town viz. _____
4. "That my husband/wife is not employed in Government Service. That my husband/wife is employed in Government service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned Block of two years."

SIGNATURE OF THE GOVERNMENT SERVANT

The terms 'once in a period of two calendar years' should be taken to mean once in each block of two calendar year starting from the year 1964. Thus the concession on the first occasion is admissible during the block of two consecutive calendar year 1964 and 1965. The concession on subsequent occasions will be admissible at any time during the calendar years 1966 and 1967, 1968 and 1969 and so on.

2. O.M. No. FM.
1/91/2, dated
10/01/91

Sub :- Modification thereof.

On the recommendation of the Assam Pay commission 1988 as accepted by Government vide notification No. FPC. 24/90/128 dated 06/12/90, Governor of Assam is pleased to order that all other conditions as prescribed in Finance Department's office Memorandum No. FM. 79/83/1 dated 14/12/83 remaining the same, government will meet 100% of the actual fares or mileage or both as the case may be including the initial 100 K.M. for the purpose of granting of Leave Travel Concession to Government servants for visiting their homes.

This modifies Finance Department's O.M. No. FM. 79/83/1 dated 14/12/83 to the extent aforesaid.

This will come into force with effect from the date of issue of this Office Memorandum.

36. Lunatics.

1. No. FBG.
23/63/P.1, dated
19/10/67

Sub :- Disbursement of pay and allowances in respect of.

1. Reference Rule 138 of the Assam Financial Rules, the following procedure may be adopted for the preferment, withdrawal and disbursement of sums-payable in respect of a Government servant certified to be a lunatic by a Magistrate :-

- (i) On receipt of information that a Government servant has been certified to be a lunatic, the Head of the office in which the Government servant before his being certified to be a lunatic was last employed should, on the basis of the orders issued by the appointing authority indicating the person (s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be disbursed in accordance with the provisions of Section 95 (1) of the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate bill for Gazetted or non-Gazetted as the case may be, from the treasury or other office of disbursement. The claim should be supported by all the relevant certificates which the Head of the office is required to furnish in the normal circumstances. In respect of the

certificate which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the Head of the office should record, if he is satisfied about the reasonableness of the claim, a certificate to the effect that the claim is not susceptible to verification but is considered reasonable. If the Government servant is invalidated from service, the claim would be the last one in respect of him and the requisite payment in case he was Gazetted Government servant shall be made only after the Head of the office has satisfied himself by reference to the Account General (Accounts Officer), the Departmental authorities, if any, and his own records that no Government dues are outstanding against him. In other cases payment may be made on the responsibility of the Head of the office concerned.

- (ii) The amount withdrawn in the manner stated above may be paid to the person(s) referred to in sub paragraph (i) above in the proportion determined by the appointing authority and receipts obtained, stamped where necessary.

2. Where a Government servant has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claims for pay and allowances the same may be adjusted against the amount of death-cum-retirement gratuity, if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

M

1. Misappropriation of Government money.

I. No. BB.
54/54/PLI/1, dated
19/06/55

Sub :- Preventive measures.

1. The Appropriation Accounts of the Government of Assam for the year 1951-52 revealed that a Government servant responsible for shortage of cash and stores was retained in service for some time with a view to realise the money after drawing proceedings, without obtaining Government orders. The person responsible for misappropriation was neither dismissed immediately nor the matter reported in time to Audit. The Public Accounts Committee expressed great dissatisfaction at this and felt that to keep a man guilty of misappropriation in Government service solely with a view to realise the misappropriated money was very injudicious.
2. Although Government realise that often the employees in question are temporary Government servants and that once discharged it would be difficult to realise the misappropriated Government money from them, the Department concerned should have obtained government orders.
3. The Appropriation Accounts of 1950-51 also brought out the case of a temporary officer of the Transport Department who being allowed to handle a considerable amount of cash, misappropriated it and absconded.
4. As such, the Departments should see that the persons entrusted with duties which involve handing of considerable amount of cash are permanent Government servants with a stake in service. There might be, however, some Departments where this procedure may not be possible as the whole Department may be temporary. In such cases it would be desirable to depute confirmed Government servants to fill up posts which involve handling of considerable amount of cash.

2. Medical treatment.

I. No. FM. 131/88,
dated 14/11/88

Sub :- Procedure for Treatment outside the State.

A large number of cases have been received by the Government of late seeking relaxation of the various provisions of the Assam Medical Attendance Rules, 1976. Over the years, the

- administration of the Rules has been considerably diluted virtually neutralising the Rules. It has, therefore, become necessary to restate and enforce the provisions strictly.
2. The Health Department has constituted a Medical Board, each in Guwahati, Dibrugarh and Silchar Medical Colleges under notification No. 164/88/19 dated October 6, 1988. Any reference to a hospital outside the State must be processed through these Medical Boards.
 3. Every visit of a Government servant for medical treatment outside the State must be recommended by this Medical Board. Recommendation of the consulting physicians outside the State may be produced before the Medical Board.
 4. Treatment outside the State will be admissible only in respect of ailments and in institutions listed under Rule 11. There is no provision for a second escort in the Rules and, as such, no such request will be entertained. Rule 16 provides for an advance of one month's pay for treatment of a patient. This Rule will be strictly enforced. Journey by air is not admissible for medical treatment under S.R. 287 (I). In view of the financial stringency, this provision will be strictly enforced. Any blank letter of authority in favour of hospitals outside the State will be discontinued.
 5. These restrictions shall also apply to members of All India Services, if they opt for the A.M.A. Rules and the members of the Legislative Assembly to the extent that they are governed by these Rules.
 6. Since the quality of medical treatment available within the State has considerably improved, it is hoped that the number of cases referred by the Medical Board outside the state will be few. The Board should inter alia certify that the required treatment is not at all available within the State. The Health Department may review the list of ailments and approved institutions under Rule 11 in the light of the upgradation of the facilities available in the medical institutions within the State and also fix the scale of entitlement for various ailments.



1. Natural calamities - Statistical data for Central Assistance

1. G.O.I. No. 3(9)-
P.1/62, dated
22/09/62

Sub :- Reference to Ministry of Finance.

Irrespective of whatever information furnished by the State Government such as telegraphic reports, fortnightly reports etc., on natural calamities, State Governments should make a specific reference to the Ministry of Finance in case where the expenditure on relief is likely to exceed Rs. 1 crore. While making such a reference, State Governments should indicate specific proposals of relief measures they want to undertake, also indicating the financial implications thereof and how far such measures could be dovetailed with the Plan Schemes, for the consideration of the Finance Ministry. Unless such a reference is made to the Ministry of Finance, the Government of India will not be in a position to entertain the claim of the state Government in this regard, if and when it is received several months after the occurrence of the calamity.

2. No. BB.
(1)/72/63/6, dated
31/07/63

Sub :- Formats for reporting.

1. Reference Government of India's Memo No. 3(9)-P.1/62 dated 22/09/62 above, if the expenditure on account of the floods is likely to be Rs. 1 crore or more Finance Department is required to make a specific reference to the government of India, Ministry of Finance etc. within two months of the actual commencement of the distress from the calamity together with details of the specific proposals of relief measures, financial implications etc., and whether such measures could be dovetailed with the State Plan Schemes. This information is required by the Government of India for consideration by them whether a team should be deputed to the State to study the situation.
2. All Administrative Departments should furnish details of various relief measures they have undertaken or propose to undertake, in the enclosed proforma, within the prescribed time limit.
3. The government of India have specifically mentioned that it will not be possible for them to entertain the State Government's claim in this regard, if the requisite information is not furnished to them in time.
4. The Administrative Departments should also intimate Finance Department to what extent schemes for restoration of and repairs to flood damaged public properties can be dovetailed with the plan.

Proforma - I

Name of District/ Sub-Division.	Relief items including Agril. Loans/distress loans.	Amount already spent upto 20th July, 1963	Amount expected to be spent for the remaining period of the year.
1	2	3	4

Proforma - II

Name of District or Division etc.	Test Relief Works		Amount spent on each work upto 20th July, 1963.	Estimated expenditure for the remaining period of the year.
	Name of works	Types of works		
1	2	3	4	5

Proforma - III

Name of Division	Nature of work	Type of each work	Amount spent on each work upto 20th July, 1963	Estimated expenditure for the remaining period of the year.
1	2	3	4	5

2. Natural calamities - Financial assistance from Government of India for expenditure on relief measures.

1. G.O.I. No. 8(1)-
F.63, dated
21/09/66

2. No. BB(1).
64/66/173, dated
23/10/66

The Government of India have modified the policy in regard to the grant of financial assistance by the Centre to the States towards the expenditure incurred on relief on account of natural calamities as indicated in the succeeding paragraph.

As soon as a natural calamity occurs and the expenditure on relief measures is expected to exceed the limits of expenditure allowed by the Fourth Finance Commission in para 108 of their Report, the State Government should as soon as possible send a detailed report to the Government of India in the Ministry of Finance (Department of Co-ordination). The Report should, among other things indicate the nature of the calamity, the extent of the damage caused, the details of the relief measures proposed, together with the expenditure estimated thereon, details of Plan Schemes, being or proposed to be, undertaken in the area affected and the extent to which such scheme would afford employment to persons affected by the calamity.

3. On receipt of the Report the Government of India will arrange to depute a team of officers to the affected State to make an on-the-spot assessment of the relief measures. The team will ascertain the extent to which the requirement of fund for the relief operations can be met from the Annual Plan provisions, to what extent additional expenditure on major, medium and minor irrigation works, soil conservation, forests, roads and rural works may be necessary and to what extent funds would be required for various types of gratuitous relief and unproductive works. On receipt of the report of the team, the Government of India will fix the ceilings of total expenditure on relief operations which will be taken into account for the purpose of sharing with the State. Approved additional expenditure over and above the provision, in the Annual Plan will be eligible for Central assistance as relief expenditure.

4. Subject to the ceilings of expenditure fixed on each occasion as indicated in paragraph 3 above, the Government of India would provide financial assistance to the state Governments concerned of 75 per cent of the expenditure incurred in excess of the margins of expenditure allowed by the Fourth Finance Commission in para 108 of their Report-50 per cent of the assistance being by way of grant and 25 per cent by way of loan. The balance of 25 per cent will have to be met by the State Governments themselves.

5. Expenditure on the following items will normally be eligible for the grant of assistance :

- (i) Free or concessional supply of food.
- (ii) Cash payment to indigent persons for purchase of necessities.
- (iii) Cash doles to the disabled.
- (iv) Free or concessional supply of clothing and blankets.
- (v) free or concessional supply of seeds.
- (vi) Free or concessional supply of fodder.

- (vii) free or concessional supply of medicines.
- (viii) Measures for prevention of cattle epidemics.
- (ix) Provision of drinking water.
- (x) Provision of transport facilities for goods to be moved on relief account.
- (xi) Repairs to houses damaged by the calamity
- (xiii) Relief works as indicated in para 3 above.

6. The Government of India will also consider the question of providing ad-hoc loans where the ways and means position of the State government requires it.

3. "Next below rule" - Application thereof.

1. G.O.I. No.
F.2(25)-Est.III/46,
dated 02/04/47

Sub :- Summary of decisions thereof.

1. In connection with the operation of the "next below rule", for avoidance of doubt, the extent of decisions on this subject have been summarised below.
2. The working rule subjoined to this paragraph may be taken to express the convention which is commonly known as the "next below rule" as originally approved, and its provisos, the modifications made from time to time by the Secretary of State. The intention underlying the 'rule' is that an officer out of his regular line should not suffer by forfeiting the officiating promotion which he would otherwise have received had he remained in his original line. the so-called "rule" is not a rule of any independent application. It sets out only the guiding principles for application in any case in which the Governor General in Council, or the Governor exercising his individual judgement in virtue of the powers conferred on him by the Secretary of State's rule of the 14th April 1942 published with Home Department Notification No. 195/40-Ests, dated the 9th June 1942, proposed to regulate officiating pay by special orders under the second proviso to Fundamental Rule 30(1). The condition precedent to the application of the "next below rule" must therefore be fulfilled in each individual case before action may be taken under this proviso. It also follows that the benefit of officiating promotion is to be given only in respect of the period or periods during which the conditions of the "next below rule" are satisfied.

Rule - "When an officer on a post (whether within the cadre of his service or not) is for any reason prevented from officiating in his turn in a post on a higher scale or grade borne on the cadre of the Service to which he belongs, he may be authorised by special order of the appropriate authority pro forma officiating promotion into such scale or grade, and thereupon be granted the pay of that scale or grade, if that be more advantageous to him, on each occasion on which the officer immediately junior to him in the cadre of his service (or if that officer has been passed over by reason of inefficiency or unsuitability or because he is on leave or serving outside the ordinary line or forgoes officiating promotion of his own volition to that scale or grade then the officer next junior to him not so passed over) draws officiating pay in that scale or grade :

Provided that all officers senior to the officer to whom the benefit under the substantive part of this rule is to be allowed are also drawing, unless they have been passed over for one or other of the reasons aforesaid, officiating pay in the said or some higher scale or grade within the cadre :

Provided further that, except in cases covered by any special orders of the Secretary of State, not more than one officer (either the seniormost fit officer in a series of adjacent officers outside the ordinary line, or, if such an officer either forgoes the benefit of his own volition or does not require the benefit in virtue of his holding a post outside the ordinary line which secures him at least equivalent benefits in respect of pay and pension then the next below in the series) may be authorised to draw the pay of the higher scale or grade in respect of any one officiating vacancy within the cadre filled by his junior under this rule".

3. The "next below rule" set out in the preceding paragraphs should be applied with due regard to the rulings or decisions mentioned hereunder:-

- (i) A purely fortuitous officiating promotion given to an officer who is junior to an officer outside the regular cadre does not in itself give rise to a claim under the "next below rule".
- (ii) The expression "outside the ordinary line" and occurring in Fundamental rule 30(I) is not intended to be rigidly interpreted as necessarily involving a post either "outside the cadre and service" or "outside the ordinary time-scale".
- (iii) Although certain special posts in a cadre may be considered to be posts outside the ordinary line of a service for the purpose of applying the "next below rule", there are no orders to cover the converse type, viz., the treating as cadre posts of those posts created by Governments in India which are declared to be equivalent in status and responsibility to permanent posts included in a Secretary of State's cadre. Now that the powers of Government in India to and temporary posts to the cadre of a Secretary of State's Service have been withdrawn under the Constitution Act of 1935, the benefit under the "next below rule" may not be allowed, without the sanction of the Secretary of State, to an officer outside the ordinary line if an officer junior to him is appointed to a post created and declared by a Government in India to be so equivalent.
- (iv) If Government have approved in any department a list of officers in order of merit for promotion to administrative rank or a selection grade, then that order will prevail as the order of seniority for the purpose of the "next below rule" over the order of seniority of the officers in the ordinary gradation list of their cadre.

4.1. The Secretary of State has held that holders of special (e.g. tenure) posts such Secretaryship to a Governor a Provincial Government should be ready to accept loss of officiating promotion for short periods to posts on a higher scale or grade in the ordinary line in consequence of their incumbency and that, when the stage is reached at which their retention involves loss of substantive or lengthy officiating promotion, the proper course is to make arrangement to release them from the special posts rather than to compensate them for the loss of officiating promotion under the "next below rule". "Short periods" should be interpreted as meaning periods not exceeding three months.

4.2 If in such a case the conditions of the "next below rule" are not satisfied and an officer is deprived of officiating promotion owing to its being impracticable for the time being to release him from the special posts, he may be granted with the approval of the Governor General in Council or of the Governor acting in his individual judgements. According as the officer concerned is serving at the Centre or in the Province, such compensation for loss of officiating promotion as would have been admissible under the "next below rule" for the period in excess of the first three months of his retention in the special post in the public interest. No specification or declaration in terms of the second proviso to Fundamental Rule 30(I) by the Governor General in Council or the Governor will be necessary in these cases and it will suffice if those authorities issue the requisite orders granting the officers concerned the compensation on that basis. As in the case of the "next below rule" the periods for which compensation equivalent to the "next below rule" benefit is allowed will count for increment in the higher scale or grade in which the officer would have officiated, had he not been holding the special post in the public interest.

4.3 If, however, in such a case the conditions of the "next below rule" are satisfied, the officer concerned may be granted under the second proviso to Fundamental Rule 30(I), the concession admissible under the "next below rule", but, save in exceptional circumstances, such an officer should not be retained in the special post if the pay attached thereto is lower than that admissible to him under the "next below rule" for more than 6 months beyond the date from which the "next below rule" begins to operate. The sanction of the Secretary of State is however unnecessary for exceeding this time limit in individual cases in exceptional circumstances.

2. No. AAA.
97/42/60, dated
18/07/43

Sub :- Clarifications thereof.

1. The implication of the "next below rule" - which is not a rule but a guiding principle as defined by the Government of India - is that a special appointment of an officer outside the regular line of his service should not cause to suffer if he would have been otherwise promoted, and he should therefore be allowed to draw the pay of the post to which he would have been promoted had he been spared. A claim on this account cannot be established until all members of his service who are above him and at least the one next below have received promotion. It does not matter whether the post is held outside the regular line is one in the cadre or one outside the cadre. In respect of the All India Services it has been made plain that the principle cannot be applied without the sanction of the Secretary of State to any case but that generally the same result can be procured under the second proviso of the Fundamental rule 30(I), i.e., if Government specify the post outside the ordinary line of the Service as one of the holder of which can be given any officiating promotion in the cadre of the Service which the promoting authority may consider proper. Take, for instance, a post from which the holder could not be spared when he became eligible for consideration for a vacancy in the post.

2. The Government of India have, however, pointed out the necessity of not unduly pressing this principle. They consider that if the officiating appointment is only for a short period and it is undesirable on grounds of exigency to allow the holder of a particular post who has claim to the promotion to occupy it, he should be expected to waive his prospects for period like three months. Ordinarily however an officer with such claim should be allowed to take the officiating promotion and should be appointed to any substantive vacancy rather than being kept in his post outside (or indeed

inside) the ordinary line and deprived of the promotion but given compensatory pay. It has been suggested that normally therefore the "next-below" principle in this form ought not to be applied except in the case of vacancies for six months or so, and this Government have accepted the formula.

3. It is, therefore, clear that no officer has a claim to be given compensatory pay merely because his junior has for a few months been acting on the superior scale. If the vacancy is likely to continue for a considerable period the proper course would ordinary be to appoint the senior fit officer to it, even if this involves some dislocation.

O

1. Officiating benefit.

I. O.M. No. FEG.
12/74/135, dated
10/05/83

Sub :- Removal of anomalies concerning drawal of higher pay by a junior over his senior in the Secretariat cadres.

The undersigned is directed to say that instances have come to the notice of Government where certain junior Government servants in the Secretariat are drawing higher pay than their seniors in the same cadre consequent upon officiating against higher posts in the direct line of promotion by the junior government servants against leave or other short term vacancies, being the senior most Assistants/Typists in the Department in which the vacancy occurs, even though they are not the seniormost incumbents in the particular cadre concerned.

2. With a view to removing this anomalous position, the Governor of Assam has been pleased to decide that the pay of the senior incumbents in a cadre shall be stepped up to a figure equal to the pay as fixed for the junior incumbent in the same cadre. The stepping up shall be done with effect from 02/01/73 or from the date a junior incumbent gets, on regular promotion, a higher pay, as the case may be, subject to the following conditions :-

- (a) Both the senior and junior incumbents should have been similarly appointed to the concerned cadre and should belong to the same cadre and the posts from which they have been promoted should also be borne in the same cadre.
- (b) the scales of pay of the lower and higher posts in which they are entitled to draw pay should be the same.
- (c) The principle of stepping up of pay shall not operate in a case where the junior Government servant has been in receipt of a higher pay owing to grant of advance increment (s) under FR 27 for any other reason.

3. The orders refixing the pay of the senior Government servants borne in different cadres of the Secretariat in accordance with the provisions of this O.M. shall be issued under FR 27.

4. The Governor of Assam is further pleased to order that w.e.f. 01/04/83, the practice of making officiating arrangement in different cadres of the Secretariat due to occurrence of short term vacancies

shall be dispensed with. However, if the charge of any vacant post of a Department is required to be entrusted to any Assistant/Typist in the interest of public service, a special pay shall be allowed to the Government servant holding the charge of such a post at the rate prescribed below :

- | | |
|--------------------|--|
| (i) Rs. 75/-p.m. | When an Upper Division Assistant is allowed to hold charge of the post of Superintendent. |
| (ii) Rs. 50/-p.m. | When a Lower Division Assistant is allowed to hold charge of the post of Upper Division Assistant. |
| (iii) Rs. 35/-p.m. | When a Typist is allowed to hold charge of the post of Lower Division Assistant. |

The benefit of Special pay at the rate prescribed will be admissible only in a case where the period involved is over 15 days.

P

1. Pre - audit bills-Furnishing of particulars on the body of the.

1. No. FM.
106/62/2, dated
13/12/62

The following particulars should be furnished on the body of bills as without this information it become difficult for Administrative Department or the Finance Department to scrutinise the bills.

- (a) Non-drawal certificate, i.e. (Certified that the claim was not drawn previously).
- (b) Adequate reasons for delay in preferring the claims.
- (c) Budget provision in the current year for the purpose i.e. (by filling up the budget provision in the allotment column if any in the bill. In case no such column is provided in the bill by a certificate in writing on the body of the bill to the effect that "certified that there is a budget provision in the current year to meet the expenditure").
- (d) Proper head of accounts to which the expenditure is debitable.

2. Paise - Method of differentiating figures of paise from those of whole rupees.

1. O.O.I. No.
F.2(29)-CAC/61,
dated 02/05/62
2. No. BB(7). 34/62,
dated 29/06/62.

There need not be any change in the present practice of separating the figures of Paise from those of whole rupees by means of a dot (.). However, in order to safeguard against any possible confusion, it has been decided that the following procedure should henceforth be adopted by all Government offices :-

- (a) In cases where costs are considered purely as estimates, amounts should ordinarily be expressed in terms of whole rupees only and figures representing Paise should be omitted.
- (b) In accounting matters or in any other context, where the paise have to be indicated the significance of the last two figures appearing after the dot (.) should be highlighted by adding the letters 'P' after them, as in : Rs. 15,000.75 P.

3. Paise - Change to paise from Naya paise.

1. G.O.I. No. F.
2(25)-CAC/64,
dated 15/06/64.
2. No. FTC.
4/63/14, dated
23/06/64

With the change in the designation of the decimal coins from naya paisa to paisa, the Government of India have decided to adopt the small letter 'P' to represent the paisa or its plural paise where over amounts involving fractions of a rupee have to be expressed in figures.

4. Paisa - Method of representing figures of.

1. G.O.I. No. F.
1/38/65-Coin,
dated 25/02/66
2. No. FTC.
4/63/61, dated
28/05/66.

The proper method of expressing the amounts of rupees and paisa in the decimal system is as shown in the examples below :-

1. For rupees one hundred and eighty and paise sixty Rs. 180.60.
2. Sixty paise Rs. 0.60 or 60 paise.
3. Six Paise Rs. 0.06 or 6 paise.

5. Pass Books - Entries in treasury pass books.

1. No. BB(I).
311/61/114, dated
03/10/64.

Treasury officers should ensure that correct entries are made in the Treasury Pass Books relating to the various P.W.D. Divisions and that the Pass Books are returned to the Drawing Officers concerned within one week of receipt of the same in the Treasury office.

6. Pay - Fixation of officiating pay under FR 31.

1. No. FEG.
58/60/154, dated
15/06/60

1. With reference to clause (2) of F.R.31 as inserted by correction Slip No. 147 to the F.Rs and S.Rs, the manner in which the officiating pay is to be regulated, in a case where an increment in the substantive post falls due during a period of leave and the refixation of officiating pay is to the Government servant's advantage, is given below.

2. In the case of a person proceeding on leave, if the period of leave counts for increment in the officiating post either under F.R.26(bb) or 26(b) as revised from 23/5/60 (vide this Department Notification No. FEG. 58/60/1 (Part II) dated the 23rd May 1960) subject to the fulfilment of the conditions and production of the necessary certificates, his officiating pay may be refixed under F.R. 31(2) from the very date of increment or increase in the substantive pay as if he was appointed to officiate in that post on that date. The benefit of the increase in officiating pay can be had by him only from the date of resumption of duties but his next increment in the officiating post will accrue to him from an earlier date in the next year calculated with reference to the date of refixation of pay.

3. If the period of leave does not count for increment in the officiating post the Government servant loses all connection with that post during that period and he will be entitled to get his officiating pay

refixed only from the date he returns from leave in which case the next increment will fall due only after completion of one year's duty from the date of resuming charge unless he becomes entitled to refixation of pay under F.R.31(2) once again from an earlier date.

N.B. : F.Rs. 22-C, 30 and 31 stood deleted with effect from 01/01/1989 vide C.S. No. 250 and O.M. No. FEG. 25/87/16 dated 08/08/1992.

7. Pay - Fixation of pay on expiry of period of reduction.

1. No. FEG.
58/60/P/33, dated
29/08/63

1. The pay of a Government servant on the expiry of the period of reduction should be decided as follows :-

- (i) If the order of reduction lays down that the period of reduction shall not operate to postpone future increments, the Government servant should be allowed the pay which he would have drawn in the normal course but for that reduction. If, however, the pay drawn by him immediately before reduction was below the efficiency bar, he should not be allowed to cross the bar except in accordance with the provisions of F.R.25 ;
- (ii) If the order specifies that the period of reduction was to operate to postpone future increments for any specified period, pay of the Government servant shall be fixed in accordance with (i) above but after treating the period for which the increments were to be postponed as not counting for increments.

2. In order that there may not be any controversy in regard to orders passed by a competent authority reducing the pay of a Government servant to a lower stage in a time-scale as to whether they have the effect of denying the intervening increments as contemplated by F.R. 29 (1) or of authorising increments during the period specified, it should be ensured that in every such order imposing on a Government servant the aforesaid penalty the actual stage in terms of rupees to which the Government servant concerned is reduced is invariably specified in accordance with the instructions contained in sub-paragraphs (a) (i) and (a) (ii) of paragraph 1 of this Department office Memorandum No. FEG. 50/56/61 dated the 26th September 1960, as in the following form :-

"The _____ has decided that Shri _____ should be reduced to a pay of Rs. _____ for a period of _____ with effect from _____."

8. Pay - Fixation of pay of Industrial and Work-charged employees.

1. No. FEG.
33/61/78, dated
28/06/64

Fixation of pay of industrial and work-charged employees on their appointment, promotion, etc., or on transfer from one post to another, should be regulated under the relevant provisions of the Fundamental Rules as amended from time to time.

8.(A) Pay - Drawal of pay and allowances on promotion under

Regulation 4(d).

1. O.M. No. FEG.
9/86/4 dated
15/02/86

Sub :- Regularisation of appointment under Regulation 4 (d) extending the term of appointment.

It has been reported by A.G. Assam that various departments of Government are taking recourse to Regulation 4(d) for promotion against regular vacancies and appointments thus made are remaining unregularised for years. Moreover, the orders extending the terms of appointment under 4 (d) are mostly issued after the expiry of the last sanction resulting in-ordinate delay in getting pay etc.

In order to avoid undue harassment to such officers in the matter of pay and increments, it has been decided to impress upon all concerned that all officer may continue to draw his last pay till receipt of authorisation to draw pay on promotion under Regulation 4(d) of A.P.S.C. Besides, officer holding posts under Regulation 4(d) will continue to draw his increments in a routine manner unless prevented by a specific orders by competent authority.

2. O.M. No. FEG.
9/86/9, dated
10/06/86

Sub :- Regularisation of appointment under Regulation 4(d) extending the terms of appointment.

In continuation of O.M.No.FEG.9/86/4 dated 15/02/86, it is further clarified that all officers may be allowed drawal of pay and allowances, till receipt of authorisation to draw pay on promotion under Regulation 4(d) of A.P.S.C., at the stage at which they drew their last pay, prior to the date of promotion. In cases of those officers who had earlier been allowed to draw pay at the stage at which their payslips were issued, but were held up for want of regularisation of their promotions, may also be allowed the pay at the stage at which the pay-slips were issued by the Accountant General, Assam. Besides, only in cases where Accountant General has indicated the date of increment in the authority slip of the officers, they may be allowed to draw increments unless otherwise prevented by a specific order of the competent authority.

9. Pay - Fixation of pay etc., in case of erroneous confirmation, appointment or promotion.

1. G.O.I. No.
32/334-Extr(A),
dated 24/11/34

Sub :- Pay and increment of Government servant in case of erroneous confirmation, appointment or promotion.

1. When competent authorities have issued orders confirming temporary or officiating employees in permanent posts, even though the employees concerned were not qualified in all respect for such confirmation under the relevant statutory rules, executive orders or administrative instructions, the confirmations so made have often had the effect of depriving or postponing confirmation of other employees who were qualified in all respect for confirmation.

2. In consultation with the Ministry of Law, it has been decided as follows :-

- (a) An order of confirmation which is clearly contrary to the relevant statutory rules may be cancelled by the competent authority straightaway. Here the order of confirmation was ab-

initio void as it was ultra-virus of the relevant rules and cancellation of the order would be justified on the ground that there was no valid subsisting order at all and the act of cancellation is a mere formality. The effect of cancellation would be to put the employee concerned in a position of never having been confirmed.

- (b) An order of confirmation which is contrary to executive orders of administrative instructions may be cancelled by the competent authority, if such erroneous order of confirmation has operated to the prejudice of some identifiable person who would otherwise have been confirmed, if the orders had been correctly applied. Here the order of cancellation would be just and equitable as the confirmation of the employee concerned operates unfairly to the detriment of another employee who would have otherwise been confirmed. Such cancellation will not have the effect of doing any injustice to the employee whose confirmation is cancelled, since he was under the executive orders or instructions in force, not entitled to confirmation. It would however be in concurrence with the principles of natural justice that a notice to show cause why the orders of confirmation should not be cancelled be given to the affected party in both cases specified above.

2. No. FEG.
36/63/78, dated
16/06/64

1. In pursuance of F.R. 31-A, the following provisions will govern the pay and increment of a Government servant whose appointment or promotion in a substantive or officiating capacity to a post is later found to be erroneous on the basis of facts.

2. The orders of notification of promotion or appointment of a Government servant should be cancelled as soon as it is brought to the notice of the appointing authority that such a promotion or appointment has resulted from a factual error and the Government servant concerned should immediately on such cancellation be brought to the position he would have held but for the incorrect order of promotion or appointment. However, in the case of a Government servant who has been erroneously promoted or appointed to a post in a substantive capacity, the procedure prescribed in Government of India, Ministry of Home Affairs Office Memo No. 32/5/54/Ests(A) dated 24/11/1954 for reconfirming the Government servant should be followed and only thereafter the Government servant concerned should be brought down to the position he would have held but for the erroneous promotion or appointment by the issue of the orders as mentioned above.

Service rendered by the Government servant concerned in the post to which he was wrongly confirmed or appointed as a result of error should not be reckoned for the purpose of increment or for any other purpose in that grade or post to which he would not normally be entitled but for the erroneous appointment or promotion.

(3) Any consequential promotions or appointments of other Government servants made on the basis of the incorrect promotion or appointment of a particular Government servant will also be regulated in the lines indicated in the preceding paragraph.

(4) The question whether promotion or appointment of a particular Government servant to a post is erroneous or not should be decided by the authority next higher than the appointing authority in accordance with the established principles governing appointment and promotion, except where the appointing authority is the Governor, where the decision should rest with the Governor and should be

final. In cases of doubt on any point in the matter, the Appointment (A) Department should be consulted.

(5) Cases of erroneous promotion or appointment in a substantive or officiating capacity should be viewed with serious concern and suitable disciplinary action should be taken against the officers and staff responsible. The orders re-fixing pay should be issued expressly under F.R. 31-A and a copy thereof should be endorsed to the Finance Department.

10. Pay - Condonation of resignation for the purpose fixation of.

1. No. FEG
36/65/31, dated
27/06/67

Normally, the benefit of past service is given only in those cases where such service has not been terminated by resignation/removal/dismissal. In cases where Government servants apply for posts in the same or other Departments through proper channel and on selection, they are asked to resign the previous posts for administrative reasons, the benefit of past service may, if otherwise admissible under rules, be given for purposes of fixation of pay in the new post treating the resignation as a "technical formality". The pay in such cases may be fixed under F.R.27.

11. Pay - Fixation of.

1. O.M. No. FEG
23/37/16, dated
08/08/92

Sub :- Amendment of F.Rs and S.Rs.

Presently, for the purpose of fixation of pay for promotion/appointment, cases are decided following the principles contained under F.R.22 including F.R.22(C) etc., read with F.Rs. 30 and 31, where necessary. F.R.22(a) is applied in cases of fixation where provision of 22 (C) is not applicable because of non-fulfilment of certain conditions made under F.R.22(C). These conditions which prohibit application of F.R.22(C), adversely affect the interest of Government servants.

After considering all aspects of the matter, Government has decided to amend the existing F.Rs and S.Rs. in this regard, in order to remove the adverse affects of the existing rules and accordingly necessary corrections has been made under correction slip No.250.

CORRECTION SLIP TO THE ASSAM FUNDAMENTAL RULES

Correction slip No. 250.

Substitute the following for existing F.R.22.

"22(I) The initial pay of a Government servant who is appointed to a post on a time scale of pay is regulated as follows :-

(a)(I) Where a Government servant holding a post, other than a tenure post, in a substantive or temporary or officiating capacity is promoted or appointed in a substantive, temporary or officiating capacity, as the case may be, subject to the fulfilment of the eligibility conditions as prescribed in the relevant recruitment Rules, to another post carrying duties and responsibilities of greater importance

than those attaching to the post held by him, his initial pay in the time scale of the higher post shall be fixed at the stage next above the notional pay arrived at by increasing his pay in respect of the lower post held by him regularly by an increment at the stage at which such pay has accrued. Save in cases of appointment on deputation to an ex-cadre post, or to a post on ad-hoc basis, the Government servant shall have the option, to be exercised within one month from the date of promotion or appointment, as the case may be, to have the pay fixed under this rule from the date of such promotion or appointment or to have the pay fixed initially at the stage of the time scale of the new post above the pay in the lower grade of post from which he is promoted on regular basis, which may be refixed in accordance with this rule on the date of accrual of next increment in the scale of the pay of the lower grade or post. In cases where an ad-hoc promotion is followed by regular appointment without break, the option is admissible as from the date of initial appointment/promotion, to be exercised within one month from the date of such regular appointment :

Provided that where Government servant is, immediately before his promotion or appointment on regular basis to a higher post drawing pay at the maximum of the time scale of the lower post, his initial pay in the time scale of the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing his pay in respect of the lower post held by him on regular basis by an amount equal to the last increment on the time scale of the lower post.

(2) When the appointment to the new post does not involve such assumption of duties and responsibilities of greater importance, he shall draw as initial pay, the stage of the time scale which is equal to his pay in respect of the old post held by him on regular basis, or, if there is no such stage next above the stage his pay in respect of the old post held by him on regular basis ;

Provided that where the minimum pay of the time scale of the new post is higher than his pay in respect of the post held by him regularly, he shall draw the minimum as the initial pay ;

Provided further that in a case where pay is fixed at the same stage, he shall continue to draw that pay until such time as he would have received an increment in the time scale of the old post in cases where pay is fixed at the higher stage he shall get his next increment on completion of the period when an increment is earned in the time scale of the new post.

On appointment on regular basis to such a new post, other than to an ex-cadre post on deputation the Government servant shall have the option, to be exercised within one month from the date of such appointment, for fixation of his pay in the new post with effect from the date of appointment to the new post or with effect from the date of increment in the old post.

(3) When appointment to the new post is made on his own request under sub-rule (a) of Rule 15 of the said rules, and the maximum pay in the time scale of that post is lower than his pay in respect of the old post held regularly, he shall draw that maximum as his initial pay.

(b) If the conditions prescribed in clause (a) are not fulfilled, he shall draw as initial pay on the minimum of the time scale ;

Provided that both in cases covered by clause (a) and in cases, other than the cases of re-employment resignation or removal or dismissal from the public service, covered by clause (b) if he :- (1) has previously held substantively or officiated in (i) the same post, or (ii) a permanent or

temporary post on the same time scale, or (iii) a permanent post or a temporary post (including a post in a body, incorporated or not, which is wholly or substantially owned or controlled by the Government) on an identical time scale; or

(2) is appointed subject to the fulfilment of the eligibility conditions as prescribed in the relevant recruitment rules to a tenure post on a time scale identical with that of another tenure post which he has previously held on regular basis ;

Then the initial pay shall not, except in cases of reversion to parent cadre, governed by proviso (1) (iii) be less than the pay, other than special pay, personal pay or any other emoluments which may be classed as pay by the Governor under Rule 9(21) (a) (iii) which he drew on the last occasion and he shall count the period during which he drew that pay on a regular basis on such last and any previous occasions for increment in the stage of the time scale equivalent to that pay. If, however, the pay last drawn by the Government servant in a temporary post had been inflated by the grant of premature increments, the pay which he would have drawn but for the grant of these increments shall, unless otherwise ordered by the authority competent to create the new post, be taken for the purposes of this proviso to be the pay which he last drew in the temporary post which he had held on a regular basis. The service rendered in a post referred to in proviso (i) (iii) shall, on reversion to the parent cadre count towards initial fixation of pay, to the extent and subject to the conditions indicated below :-

- (a) The Government servant should have been approved for appointment to the particular grade or post in which the previous service is to be counted.
- (b) all his seniors, except those regarded as unfit for such appointment, were serving in post carrying the scale of pay in which benefit is to be allowed or in higher posts, whether in the Department itself or elsewhere and at least one junior was holding a post in that Department carrying the scale of pay in which the benefit is to be allowed; and
- (c) the service will count from the date his junior is promoted on a regular basis and the benefit will be limited to the period the Government servant would have held the post in his parent cadre had he not been appointed to the ex-cadre post.

(II) The governor may specify posts outside the ordinary line of service the holder of which may, notwithstanding the provisions of this rule and subject to such conditions as the Governor may prescribes, be given officiating promotion in the cadre of the service which the authority competent to order promotion may decide, and may there upon be granted the same pay whether with or without any special pay attached to such post as they would have received if still in the ordinary line.

(III) For the purpose of this rule, the appointment shall not be deemed to involve the assumption of duties and responsibilities of greater importance if the post to which it is made is on the same scale of pay as the post other than a tenure post, which the Government servant holds on a regular basis at the time of his promotion or appointment or on a scale of pay identical therewith.

(IV) Notwithstanding anything contained in this rule where a Government servant holding an ex-cadre post is promoted or appointed regularly to a post in his cadre, his pay in the cadre post will be fixed only with reference to his presumptive pay in the cadre which he would have held but for his holding

any ex-cadre the post outside the ordinary line of service by virtue of which he becomes eligible for such promotion or appointment.

Rules 22-C, 30 and 31 stand deleted. The amendment will take effect from 01/01/89.

11.(A) Pay - Fixation of.

1. O.M. No. FEG.
25/87/26, dated
17/12/92

Sub :- Exercising of option for fixation of pay as stipulated in Finance Department O.M. No. FEG. 25/87/16 dated 8th August, 1992 clarification thereof and also extension of time limit for exercising option to persons promoted/ appointed with effect from 1st January, 1989 to 7th August, 1992.

Attention of all concerned is invited to the provision of exercising option for fixation of pay on promotion/appointment under the provision of FR. 22(I) (a) (1) within one month from such promotion/appointment as stipulated in this Department O.M. No. FEG. 25/87/16 dated 8th August, 1992. It has clearly been spelt out in the said O.M. that on promotion pay may be fixed under the provision of FR. 22(I) (a) (1) at the stage next above the notional pay arrived at by increasing his/her pay in respect of the lower post held by him regularly by an increment, at which such pay has accrued.

It is clarified that on promotion/appointment to a higher post from a lower post for fixation of pay of promotional post under the provision of FR. 22(I) (a) (1) all Government servants have to exercise an option as under :

either (a) his pay in the higher post may be fixed on the basis of F.R. 22(I) (a) (1) straightway on the date if joining the promotion post ;

or (b) his pay on promotion, may be fixed initially at the stage of the time scale of the new post above the pay in the lower grade/post from which he is promoted, on the date of joining the promotion post, which may be re-fixed on the basis of the provision of F.R. 22 (I) (a) (1) on the date of actual of next increment in the pay scale of lower post.

(i) The date of next increment will fall due on completion of 12 months qualifying service from the date of fixation/joining, if pay fixed as per (a) above, and if fixed as per (b) above then from the date of re-fixation. (ii) The option has to be exercised within one month from the date of promotion to the higher post/grade and the option once exercised will be final (iii) Those who will not at all exercise any option during the stipulated period their pay will be fixed straightway as per (a) above.

All administrative Departments are requested to note and to impress upon all subordinate offices to make it a mandatory provision in all promotion orders to ask the promotees/appointees to higher posts to furnish option for fixation of their pay either in the line of (a) or (b) within one month of such promotion.

Your attention is also invited to this Department O.M. No. FEG. 25/87/21 dated 4th September 1992 wherein the time for exercising option was extended for those who have been promoted during the period from 1st January, 1989 to 7th August, 1992 which is hereby extended for a further period upto 31st March, 1993.

2. O.M. No. FEG.
69/72/9, dated
15/03/78

Sub :- Disbursement of salary on the Last Working day of the month.

The question of disbursement of pay and allowances of Government servants on the last working day of the month has been under consideration of Government for some time past.

After careful consideration the Governor of Assam is pleased to order drawal of pay and allowances of the Officers and Staff of the State Government on the last working day of the month by the labour of which such pay and allowances are earned except in the month of March, on experimental basis, in relaxation of Rule 135 of the A.F.Rs.

This will come into force with immediate effect.

3. O.M. No. FEG.
69/72/32, dated
22/03/79

Sub :- Disbursement of salary on the last working day of the month.

The undersigned is directed to invite a reference to the O.M. No. FEG. 69/72/9 dated 15/03/78 and to clarify the 'wording days' occurring therein as follows :-

Working day shall be deemed to be a day on which the offices in which disbursement is to be made and treasury or, in case of a bank treasury the bank are both open for transacting their respective ordinary business so that withdrawal of moneys and disbursement thereof become practicable on the same day.

4. O.M. No. FEG.
25/87/PLI/21,
dated 25/09/93

Sub :- Mode of fixation of pay on appointment to Selection Grade Posts in the context of amendment of F.R. 22 with effect from 01/01/89 vide O.M. No. FEG. 25/87/16 dated 08/08/92.

1. Of late, it has come to the notice of the Government that fixation benefit under F.R. 22 (1) (a) (i) (or under pre-amended provision of F.R. 22 (c)) were extended wrongly by some Departments, in case of appointment to the "Selection Grade" (in cases Pay Commission has recommended renaming as "Senior Grade") posts, in Grade - III services. It is once again brought to the notice of all concerned that appointment to "Selection Grade" posts does not imply promotion because such appointment does not involve assumption of higher duties and responsibilities. So, fixation of pay in such cases cannot be regulated either under F.R. 22 (1) (a) (1) or earlier provision of F.R. 22 (c). The undersigned is directed to say that on appointment to the Selection Grade posts on 01/01/89 or thereafter, pay will be regulated under the provision of F.R. 22 (1) (a) (2) and not under any other provision.

2.1. The undersigned is further directed to say that all Administrative Department will review fixation cases of Government employee on appointment to Selection Grade post on 01/01/89 and thereafter and to fix pay as per provision of F.R. 22 (1) (a) (2), in all such cases with effect from the respective date of joining, if fixed under different provisions of F.R. and they should be allowed to draw henceforth, only the emoluments, admissible to them on the basis of such fixation with effect from 01/01/89 or thereafter.

2. 2. However, Government have been pleased to decide that in order to avoid undue hardship to such Government servants, who were enjoying undue financial benefit due to fixation under non-applicable

provision and now on fixation under the provision of F.R. 22 (1) (a) (2), recovery becomes certain with effect from his/her date of joining to the Selection Grade posts. In such cases Government have agreed to waive excess emoluments drawn upto 7th August, 1992 that is upto the date precedent to the amendment of F.R. 22.

2. 2. The review and fixation of all past cases as stated in para 2.1. above should be completed by 31/10/95 and the concerned Head of Office through the Head of Department, the Secretary of his Administrative Department will confirm compliance with the same to the Secretary to the Government of Assam, Finance Department within 30/11/95 positively. It will also be the responsibility of the concerned Head of Department and the Secretary of the concerned Administrative Department to ensure this.

12. Pay bill - Drawal of pay in establishment pay bill by Inspector of Taxes.

I. No. FEG.
23/66/49, dated
07/08/68

Pay and allowances of all Inspectors of Taxes who have been granted gazetted status shall continue to be drawn in establishment pay bill forms in the same manner as in the case of non-gazetted Government servants without any specific authority from the Accountant General. This procedure has been adopted purely on an experimental measure and until further orders.

This will take effect from the 1st of August, 1968, i.e., with the drawal of pay and allowances for the month of July, 1968 payable on the 1st day of August, 1968.

13. Pay bill - Prevention of overpayment through pay bills of Gazetted Officer.

I. No. BB.
(1)29/71/6, dated
06/01/72

Over payments to a particular Gazetted Officer on account of pay, leave salary, etc., totalling to Rs. 17,842 due mainly to the incorrect procedures, mentioned below, being followed by the Treasury concerned, namely :-

- (a) The Treasury concerned was not maintaining the Gazetted Officers payment Register in proper form with the result that records of payment made in the register are not clear and it is very difficult to relate the pay payments made with the payment authorised by the Accountant General.
- (b) The Treasury did not exercise proper check at the time of passing the bills presented by the officer.
- (c) The Treasury did not also insist on the officer to attach a statement of pay and allowances already drawn by the officer quoting the voucher No. and date for verification. This is normally required for passing of bills in which arrears pay and allowances for any period are claimed by an officer.
- (d) The bills were presented by the officer without their entry in the transit register of the office to which he was attached with the result that it is not possible to ascertain what bills he presented

from time to time from any office record. It is not also understood how the department exercise any control over the progress of expenditure when they were not aware about the bills that were being presented by the officer to the treasury.

2. To avoid recurrence of such incidents henceforth, all Gazetted Officers must submit their bills to the concerning treasury through the office transit register prescribed in vide U.O.D.A. 11/62/27 dated 30/05/62 (para 2) from Director of Accounts, Assam and BB(I) 55/62/6 dated 24/09/62. Gazetted Officers who make their own arrangement for drawal of bills or those for whom it is not possible to submit bills through office transit register shall maintain a separate transit register and submit all his bills duly entered into the transit register and signed by the drawing officer through the office to which he is attached. The office will keep necessary accounts regarding progress of expenditure.

The office to which an officer is attached will also ensure that the bill extracts relating to all the bills presented by the Gazetted officers are obtained from the treasury for record and facility of preparing the monthly expenditure statements.

13.(A) Pay bill - Revised form for Gazetted Officers.

*J. O.M. No. BB.
108/88/47, dated
07/09/89*

Sub :- Revision of pay bill for self drawing Gazetted Officers.

The existing pay bill form for self drawing gazetted officers has out-lived its utility for various changes that have taken place since its introduction. The matter regarding revision of the form in the light of such changes, has been under consideration of the Government for some time past.

In consultation with the Accountant General (A & E) Assam, the existing pay bill form has been suitably revised, a copy of which is enclosed hereto.

The revised pay bill form will come into force with effect from January 1990.

Assam Schedule III (Section I) Form No. 1 TR Form No. 7 (Revised) (See T.R. 16, S.O. 64).

Note :- Government accepts no responsibility for any fraud or mis-appropriation in respect of money or cheques or bills made over to meanger.

Name of Gazetted Government Servant.

District/Audit No.	Head of Service.	Voucher No. and date			
		Monthly rate Amount			
		Rs.	P.	Rs.	P.
Received for the month of					
My pay and allowances as ____ 19					
Basic Pay					
Special pay					
Personal Pay					

Rupees _____ (in words)

Please pay to (Banker or Agent)

Date :-

Received payment

Signature of Officer

REVENUE STAMP

For use in Treasury

For use in Audit Officer

and by transfer	Pay in cash	Rs. _____ (in words) Credit to "8011- Insurance and pension"			
		Rs. _____ Credited to "8011- Postal Life Insurance".			
		Rs. _____ Credited to "0021- Income Tax".			
		Rs. _____ Credited to "0028- Professional Tax".			
		Rs. _____ Credited to "0216- Housing".			
		Rs. _____ Credited to			
		Rs. _____ Credited to			
	Total	Rs. _____			
		Officer	Auditor	Officer	Audit
			Sr. Auditor	Asstt. Audit Officer	

Accountant

Treasury Officer

Accountant General (Audit)

DIRECTION FOR NOTE

1. An officer drawing salary for the first time at any treasury should present, with his salary bill, last pay certificate from Treasury where he last drew pay :
2. An increased or changed rate of salary cannot be passed by the Treasury Officer except on the special order of the Comptroller previously receipt. The Treasury Officer cannot act on any other Orders.

3. A pay bill may be presented at a District Treasury four days before the last working day of the month by the labour of which the pay is earned.
4. A pay bill may, if desired, be enforced for payment to a Banker or Agent and submitted for collection through such banker or agent, this will obviate the necessity of the Officer's attendance in person or by messenger, as payment may then be made direct to the banker or agent. The receipt of the Banker cannot be accepted as a final acquaintance unless the bill itself is endorsed in favour of his Banker or Agent by means of a distinct pay order which need not be stamped. The receipt of the Banker or Agent will be stamped whether it is in the bill itself or separate.
5. The period of which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

NOTE :- Treasury and Audit Officer should see that all compulsory deductions are duly made and that schedules regarding General Provident Fund etc. when such schedules prepared by the Officers themselves are attached to the pay bills.

14. Pay bill - Drawal of pay in establishment pay bill form by Superintendents, Under Secretary and Gazetted Stenos of Assam Secretariat including Registrar of Heads of Departments.

1. No. FEG.
23/66/4, dated
23/04/67

Sub :- Pay bill form for Secretariat Superintendents and Gazetted Stenographers.

Pay and allowances of all Superintendents and Gazetted Stenographers of the Assam Secretariat (Civil and P.W.D.) shall be drawn in establishment pay bill form in the same manner as in the case of non-Gazetted Government servant without any specific authority from the Accountant General, Assam and Nagaland, Shillong.

The revised procedure of drawing pay and allowances for the aforesaid Gazetted Officer has been adopted purely on an experimental measure and until further orders.

This took effect from 1st June 1967, i.e., withdrawal of pay and allowances for the month of May, 1967 payable on the first of June 1967.

2. No. FEG.
23/66/31, dated
21/03/69

In exercise of the powers conferred by Rule 22 of the Treasury Rules and the Subsidiary Orders, the Governor of Assam is pleased to order that pay and allowances in respect of the following Officers shall be drawn in establishment pay bill forms in the same manner as in the case of Non-Gazetted Government servants without any specific authority from the Accountant General, Assam and Nagaland, Shillong.

- (1) All Under Secretaries to the Government of Assam borne in the Assam Secretariat Services.
- (2) All Registrars in the offices of the Heads of Departments.
- (3) All Political Assistants to the Deputy Commissioner, Mizo District.

The revised procedure of drawing pay and allowances for the aforesaid Gazetted Officers has been adopted purely on an experimental measure and until further orders.

This will take effect from the 1st July, 1969, i.e., with the drawal of pay and allowances for the month of June, 1969 payable on the 1st of July, 1969.

The Governor of Assam is also pleased to declare the Under Secretary to the Government of Assam, Secretariat Administrative Department (Accounts) as the Drawing and Disbursing Officer in respect of pay & allowances of the Officers noted against serial (1) above and respective Heads of Offices in respect of Officers noted against serials (2) & (3) above subject to the fulfilment of the condition as laid down in S.O.214 of the Treasury Rules & Subsidiary orders.

Memo No. FEG. 23/66/51-A dated 21/05/1969.

- (1) The A.G. Assam & Nagaland, Shillong in continuation of this Department Memo No. FEG. 23/66/4-A dated 25/04/67 and with reference to his letter No. TM/8-5/65-66/Vol.1/3674 dated 21/02/66.
- (2) All Deputy Commissioners and Sub-Divisional Officers.
- (3) All Financial Advisers
- (4) Organisation & Method Division.
- (5) The Superintendent, Assam Government Press, Shillong for publication in the next issue of the Assam Gazette and furnishing this Department with 10(ten) spare copies.
- (6) All Administrative Departments.
- (7) All Heads of Departments.
- (8) All Treasury Officers.

The following procedure should be observed while drawing pay and allowances of the categories of officers mentioned in letter of even numbers in establishment pay bill forms :

(1) Bills of all types of claims should be drawn by the Head of Office in the same manner as he does for the non-gazetted establishment. The claims, however, shall not be drawn alongwith those of non-gazetted Government servants, but a separate bill for their claims will be drawn in the same form in which such claims of non-gazetted Government servants are drawn. In order to distinguish the bills in respect of claims of the Gazetted officers from those of non-gazetted personnel, the words "Gazetted Officer's Bill" should be written prominently at the top of the front page of the bill. Further, all certificates which are required to be given in a bill in support of a claim will be given by the Head of the Office. Thus for regular monthly pay and allowances of all the aforesaid categories of Officers, whose pay and allowances are to be drawn in establishment bill forms in an office, the Head of office will draw a consolidated bill, present it at the treasury, and, after obtaining payment, disburse the amount thereof to the officers concerned after obtaining their acquaintance.

(II) The above procedure will also be followed in the case of all payments i.e., duty pay & allowances, leave salary, honorarium etc. Travelling Allowance claims will also be drawn by the Head of the Office and disburse to the Gazetted officers.

(III) At present the Service Records including History of services, leave account etc. of these officers are being maintained by the Accountant General, Assam & Nagaland, Shillong. Since the Accountant General will, with the introduction of the new Scheme, be no longer required to authorise payments to them or to certify the leave at their credit, the said records, duly completed, will be transferred by the Accountant General, Assam & Nagaland, to the Heads of offices concerned, who will thereafter be responsible for their proper maintenance, and for the correctness of the rates of pay and allowances drawn by them and for effecting necessary deductions from their bills. The Head of office will also maintain such other records - like register of bills etc. separately for these categories of gazetted officers in the same forms in which these are maintained by him for non-gazetted establishment.

(IV) In order to enable the Head of Office to start drawing funds for disbursement of claims of the officers, who will come under the purview of the Scheme, the Treasury officer will issue last pay certificates immediately in duplicate, one copy to the officer concerned and another copy to A. G., Assam after he has made the payment of the monthly pay and allowances for the month of May, 1969 to the officers concerned. The charge reports of these officers will there after not be sent to the treasury officer. However, there will be no change in the existing procedure of communicating to audit orders or notifications regarding appointment, transfer, promotion etc. of these officers.

(V) On receipt of the Government order regarding the first appointment/posting of the officer which will indicate the post to which he has been appointed, and the pay & allowances to which the officer will be entitled to, and as soon as the officer takes charge of the post, the Head of the office will fix his pay under the relevant rules, draw the pay and allowances of the officer and disburse it to him in the manner indicated above.

(VI) The increments of the officers will also be authorised by the Head of the Office in the same way as he authorises the increments of the non-gazetted Government servant working in his office and an increment certificate will be attached to the bill. If, however, such increments are subject to the orders of the higher authority, the increment due to the officer will be got sanctioned by the competent authority and a copy of the order of the said authority sanctioning the increment will be enclosed to the bill.

(VII) When the leave salary claim of an officer is included in a bill, a statement regarding the calculation of the leave salary and a copy of the sanction of the leave by the competent authority will be attached to the bill.

(VIII) The statement of service and leave accounts maintained by the Heads of Offices will be test-checked during local audit. Advances for the House building, purchase of motor car etc. will also be drawn by the Head of the Office in the relevant bill forms and disbursed to the officers, attaching to the bill sanctions of competent authority for the advances.

(IX) The Accountant General, Assam & Nagaland, Shillong may be requested by the receptive Head of office for sending the Service Book of the officer/officers who come under the purview of the Scheme.

15. Pay bills - Passing of salary bills against temporary post.

**1. O.M. No. FEB.
135/91/161, dated
16/08/93.**

Sub :- Passing of salary bill against temporary post.

It has been observed that despite clear instructions conveyed through W.T Message No. FEB. 135/91/100 dated 30/07/92 and No. FEB. 60/83/198 dated 27/08/92 to all Treasury Officers not to pass salary bills against temporary posts unless the bills are supported by upto date sanction for retention from the competent authority, salary bills are being passed by some Treasury Officers without upto date sanction being furnished by the Drawing and Disbursing Officers in violation of the Government instructions contained therein. Payment of salary against temporary posts without upto date sanction of post is not only irregular but also open to adverse report by the Audit. This has also discouraged the Head of Offices to move the competent authority for annual retention of temporary posts.

It is, therefore, once again impressed upon all Treasury Officers that salary bills against temporary posts should not be passed without upto date sanction for retention from the competent authority and the instructions contained in this O.M. should be strictly adhered to. Any violation of the instructions shall be seriously viewed.

16. Pay Bill Register - Maintenance of.

**1. O.M. No. FEB.
74/79/34, dated
03/09/86**

Sub :- Maintenance of Pay Bill Register.

The question of introduction of the Pay Bill Register in Government offices for recording drawal of salary, advances etc. for Government employees, on the lines of similar Register maintained by the Central Government for their offices (vide rule 66 of the Central Government Account (Receipts and Payments) Rules 1988) has been under consideration of the State Government for sometime. The object of introducing the Pay Bill Register is to maintain permanent record of payments to Government employees in one register for easy availability of information and to eliminate the necessity of consulting various separate registers and records, each monthly pay bill etc. whenever any information is required. The P.B.Register will thus help in reducing the difficulties that are at present being experienced in verifying the service particulars and in maintaining the Service Books/History of Services etc. of the employees.

2. Government, after careful consideration, have decided that the Pay Bill Register system will be introduced in the State Government office in phases.

3. When the pay will be drawn for a group of non-gazetted officers or such gazetted officers whose pay is drawn in non-gazetted pay bill form, the details of pay, allowances, recovery etc. GPF/Group Insurance contribution etc. will first have to be noted for each employee in the ledger of the permanent Pay Bill Register first before presentation of the pay Bill to the Treasury. Maintenance of Pay Bill Register and upto date Service Book would therefore be of utmost importance.

4. It has been decided that the above procedure will be introduced in phased manner by the State Government. Initially the permanent Pay Bill Register, as per specimen form enclosed will be

introduced in limited offices namely in the Assam Secretariat (Civil) and in the offices of the Examiner of Local Accounts, Guwahati, Director of Accounts Assam, Guwahati, and the Director of Geology and Mining, Assam, Guwahati, for the present as a trial measure which may be extended gradually to other offices in Guwahati, and to other Districts. The Assam Secretariat (Civil) will not for the present include P.W.D. Secretariat, Irrigation & Flood Control Department.

5. The Pay bill Register for each financial year will be bound and maintained as permanent document for all employees in the office - both gazetted and non gazetted. There may be separate such bound registers for each financial year for specific category of Gazetted and Non-Gazetted officers, like IAS, ACS, Secretariat Gazetted Officer, other gazetted officer like Research officers, Upper Division Assistant, Lower Division Assistant, Typist, Peons, Malis, Chowkidars etc., each individual, both gazetted and non-gazetted, who is serving against a sanctioned post in any office and whose pay/Leave salary is drawn from the establishment of that office, shall be allotted a ledger page in the Pay Bill Register wherein his name, date of birth, post held, scale of pay, General Provident Fund Account No., present pay, allowances, excluding T.A. but including fixed monthly T.A., conveyance allowance etc. L.T.C etc. drawn, various advance granted, recoveries made, General Provident Fund contribution, recovery of advance, contribution for Employees' Group Insurance, any Income Tax, Professional Tax, house rent etc. paid from salary will be noted in the concerned ledger page for the individual employee in the Pay Bill Register in appropriate column whenever occasion arise. Pay of one category of officer or a group of officers of same cadre drawing pay from one service head of account, excepting self-drawing officers may be drawn at a time in one non-gazetted pay bill form as far as practicable, by the Head of Office.
6. Each pay Bill register will also contain some pages of Abstract Bill form (Specimen enclosed). Whenever in one month any pay bill or bill for advance etc. in respect of an employee is drawn, in addition to the entries made in the ledgers in Pay Bill Register, the abstract of the bill drawn, with Bill No. and date shall be entered in the Abstract Bill page according to No. of Bills drawn and the Abstract particulars of the bill drawn with Bill No. & date shall be noted in the appropriate column of the Abstract Bill form and signed by the Drawing Officer. Each Register may be paged, total page number noted and an index attached showing names of Officers/Staff and page number of the ledger of the officer in the register.
7. Acquaintance of all officers in respect of all disbursements to both gazetted and non-gazetted officer shall continue to be in the existing Acquaintance Roll form.
8. The pay bill form or other bill forms for actual drawal of salary of Government servant, General Provident Fund, House Building, M.C. advance etc. through treasury shall remain unchanged. No such bill shall however be passed by the Treasury unless it is certified on the body of the bill that the full particulars of the drawal/recoveries as in the bill have already been noted in the ledger and Abstract Bill pages in the relevant number of the Pay Bill Register. Same procedure shall be followed by the drawing officer when money is drawn by cheque by drawing authority in Forest and other Departments.
9. The Gazetted officers of these offices shall continue to make self drawal of their bills as per entitlements, as at present but they shall before presentation of any bill to the Treasury for drawal of money, submit the bill to the Head of Office, or other authorised officer acting as drawing and

disbursing officer on behalf of the Head of Office, and the Head of Office shall then get the particulars of bill noted in Ledger and Abstract Bill in the Pay Bill Register in the same manner indicated earlier for non-gazetted staff and sign an endorsement on the body of the bill to that effect for the satisfaction of the Treasury Officer that the Bill for the self drawing officer has been duly entered into Pay Bill Register.

10. The procedure outlined above shall come into force with effect from 1st October, 1986 in respect of the offices mentioned in para 4 pending extension of the same to other offices. All Gazetted self drawing officers may also be apprised of the change in procedure for compliance.

2. No. FEG.
74/79/70, dated
03/09/86

Sub :- Maintenance of Pay Bill Register.

In pursuance of this Department's O.M. No. FEG.74/79/34 dated 03/09/86, I am directed to say that the procedure for maintenance of Pay Bill Register has already been introduced in the Assam Secretariat and office of the Examiner of Local Accounts, Assam, Guwahati, Director of Accounts, Assam, Guwahati, Director of Geology and Mining, Assam, Guwahati and the same is being maintained w.e.f. 01/01/87. However, in respect of different advances and deposits etc., that can be noted in the Pay Bill Register only after receipt of the balance standing against the incumbents as on 31/12/86 from your office. In order to have a complete picture, you are requested kindly to furnish the balance as maintained in your office urgently to the Heads of Offices mentioned in para 4 of this Department's O.M. referred to above.

You are further requested to accept the records of Accounts maintained in the Pay Bill Register whenever such occasion arises.

3. O.M. No. FEG.
74/79/73, dated
08/10/87

Sub :- Maintenance of Pay Bill Register.

Attention of all concerned is invited to this Department's O.M. No. FEG. 74/79/34 dated 03/09/86 and O.M. No. FEG. 74/79/40 dated 25/10/86 in the matter of maintenance of Pay Bill Register. It has now been decided to introduce the new system of maintenance of Pay Bill Register in respect of all State Government offices with effect from 01/04/88 i.e. the pay to be drawn for the month of March, 1988. All Department of the Secretariat/All Heads of Departments/Deputy Commissioner and Sub-divisional Officers are required to take immediate necessary steps for introduction of the same in their respective offices including the subordinate offices under their administrative control on the specified date mentioned above. A specimen copy of the new Pay Bill Register form along with Abstract of Pay Bill Form was supplied earlier vide O.M. No. FEG. 74/79/34 dated 03/09/86.

2. Two separate columns 38 and 39 have been inserted in the Pay Bill Register form in place of remark column No. 38 of the form earlier supplied with heading as T.V.No. and Date in column 38 and initial of Drawing and Disbursing Officers in column 39. All concerned are invariably requested to ensure that T.V. No. and date are correctly entered and the signature of Drawing and Disbursing Officer is taken in the Pay Bill Register form in order to reconcile the figures maintained in the Accountant General's office in case of discrepancies.

3. It is further clarified that Licence fee as appeared in column No. 20 of the Pay Bill Register Form is meant for entering the recovery of house rent for occupation of Government Quarter by the Government servants.

4. All concerned are advised to obtain directly the new Pay Bill Register Forms and Abstract Bill form according to their requirements from the Superintendent of Forms under the Directorate of Printing and Stationary, Guwahati-21.

16. (A) Pay and allowances - Permission for drawal by Gazetted Officers upto 3 months after expiry of last sanction

I.O.M. No. FEG.
35/74/11, dated
07/01/75

Sub :- Provisional payment of Pay and Allowances to Gazetted Government Servants holding temporary posts - curtailment of delay.

The question of liberalising the provisions in regard to provisional payment of pay and allowances to Gazetted Government servants holding temporary posts, who are put to great hardship for their inability to draw pay etc. for want of authority from Accountant General, Assam arising out of delayed issue of sanctions for the posts, has been under consideration of Government for sometime past. The Governor of Assam is now pleased to decide that in a case where continuance of temporary post beyond the period of existing sanction is already proposed but the competent authority has not accorded sanction, the Gazetted Government servant holding such temporary post may draw his pay and allowances upto a period of 3 (three) months after the expiry of last sanction at the same rates as he has been drawing in that without any authority from the Audit. The Government servant shall, however, be required to attach to the pay bill, claiming provisionally payment of pay and allowance, a certificate signed by the controlling officer who is authorised to sign his T.A. bills indicating that the Government servant in question has actually been holding the post and that the sanction for continuance of the temporary post has been applied for. In a case where the Government servant himself is controlling authority for his T.A. claims the certificate may be obtained from his next higher authority.

In cases, where further delays are anticipated in the issue of sanctions extending the period of the temporary posts necessitating continuance of provisional payment beyond the period of three months it shall be necessary for the Government servants to approach the Audit office through his controlling authority for authorisation of provisional pay and allowances offering adequate explanation for the delay in the issue of the sanction.

17. Pay and allowances of deceased Government servants - drawal of.

I. No. FEG.
46/64/13, dated
31/08/67

Reference Rule 136 (b) of the Assam Financial Rules (as substituted by Correction Slip No.223), the following procedure should be followed in regard to the preferment, withdrawal and disbursement of claims of deceased Government servants (gazetted and non-gazetted) to their rightful claimants :-

On receipt of the claim for the payment of arrears of pay and allowances on behalf of a deceased Government servant

17.(A) Pay Research unit - Creation of.

I. No. AR. 52/E3/I,
dated 02/07/84

The Governor of Assam is pleased in the interest of Public Service to order the creation of a new unit namely "Pay Research Unit" under Finance Department to deal with the following subjects with effect from the date of issue of this Notification

1. Collection and compilation of necessary statistics/information relating to wages, salaries with their different components, functions, duties, responsibilities and promotional avenues etc. of the various posts/services under the State Government, qualification required for entry to such posts, risk or hazard in performance of duty etc. which are always necessary for proper determination of any pay scale.
2. Analysis of the materials collected and reprocessing them in a suitable manner for their utilisation as and when necessary.
3. To maintain liaison with the Government of India and other State Government on above matters.
4. Determination of pay scale for
 - (i) Employees who might not have been covered by the recommendations of the Pay commission within the prescribed pay structure ;
 - (ii) Posts to be created in future for which there is no prescribed pay scale.
5. Residual work of the Pay Commission.
6. To maintain a Library.
7. Any other allied matters relating to pay scale etc.

18. Pay slips - General instructions regarding issue of

I. No. AAA.
152/56/7, dated
16/02/57

Sub :- Delay in issue of pay slips-Expediting issue of pay slips - general instructions.

All Departments and officers should ensure punctual submission of the full particulars as mentioned in the Memorandum below :-

Memorandum on essential audit requirements in connection with the issue of pay slips to Gazetted offices.

A pay slip is required to be issued on each of the following occasions :-

1. First Appointment to Government service.
2. Crossing of an Efficiency Bar.
3. Transfer to a higher post.
4. Transfer to a temporary post.
5. Continuance of a temporary post.
6. Proceeding on leave
7. Return from leave.
8. Suspension.
9. Reinstatement on termination of suspension.
10. Return from foreign service.
11. Deputation for training.
12. Return from training.
13. Transfer from another audit circle.
14. appointment on contract service terms

Detailed below are the essential audit requirements for the issue of pay slips on each of the above occasions-

1. First appointment to Government service

- (i) There should be a sanctioned post against which the appointment is made.
- (ii) The order of appointment should be communicated to audit by the appointing authority.
- (iii) The officer concerned must furnish the audit office with a certificate of taking over charge in the form prescribed.

2. Crossing of Efficiency Bar

A pay slip is issued up to the stage of efficiency bar only. For stages beyond the bar pay slips can be issued only on receipt of an order from the competent authority allowing the officer concerned to cross the bar.

3. & 4. Transfer to a higher post or to a temporary post

- (i) There should be a sanctioned post to which the transfer is made.
- (ii) The order of transfer should be communicated to the audit office by the appointing authority.
- (iii) The officer concerned must furnish the audit office with the required certificates of handing over charge of the old post and of taking over charge of new post in the prescribed forms.

- (iv) If the transfer is made from a non-gazetted post, the officer's service book and a copy of the last pay certificate from his last head of office are required to be sent to the audit office.

5. Continuance of a temporary post

The pay slip of the incumbent of a temporary post is limited up to the date to which the post is sanctioned. If the term of the temporary post is extended and the officer is allowed to continue to hold that post, both the sanctions to the extension of the post and to the continued employment of the officer in that post should be communicated to the audit office by the competent authority.

6. Proceeding on leave.

The sanction to the grant of the leave by the competent authority and the officers certificate of making over charge in the prescribed form must be received by the audit office before a leave salary certificate can be issued.

7. Return from leave

When an officer returns to duty on the expiry of his leave, his pay slip for duty pay and allowances can be issued only after receipt of the relevant notification of his posting and his certificate of taking over charge of duties. A formal notification of posting in such cases is not necessary when an officer returns from leave not exceeding four months.

In both cases, viz., when an officer proceeds on leave from a remote place of duty or returns from leave to a similar place on duty and he is entitled to joining time under Fundamental Rule 105 (d), the officer concerned must communicate to the audit office the date and hour when he crosses the specified fixed point. This is necessary in order to enable the audit office to calculate the joining time admissible to him and to determine the date from which his leave should start or on which his leave should end.

8. & 9. Suspension and Reinstatement on termination of suspension

When an officer is suspended, the order of suspension together with necessary orders specifying the rates of subsistence grant and dearness allowance should be communicated to the audit office by the appropriate authority and the officer concerned should also report the date and hour of making over charge before a pay slip for subsistence grant and other allowances may be issued. In the case of reinstatement on termination of suspension, similarly the order of reinstatement and posting together with the reinstated officer's report of taking over charge should be furnished to audit office before a pay slip for the pay and allowances from the date of assumption of charge may be issued to him. As regards the pay and allowances to be given to him for the period of suspension, no fresh pay slip can be issued unless and until orders from the Government in terms of Fundamental Rule 54 are received in the audit office.

10. Return from foreign service.

When an officer returns to duty in government service or goes on leave from foreign service the necessary pay slip for duty pay and allowances or for leave salary can be issued only after the orders of his reversion to Government service or sanction to leave as the case may be, his Charge Report in prescribed form and a Last Pay Certificate from the foreign employer are received in the audit office.

11. & 12. Deputation for training and Return from training

The following particulars and information are required for the issue of pay slips in respect of such training :-

- (i) The orders of deputation to be communicated to the Audit Office should contain in specific terms the period of deputation, the rates of pay and allowance to be drawn during training and a declaration as to whether the period of training should count as duty for the purpose of Fundamental Rule 9 (6) (b).
- (ii) The officer must report to the Audit Office the dates and hours of his making over charge, of the commencement of his training, of the termination of his training and of taking over charge of his duties. In addition he should also report the routes and modes of conveyance adopted by him while proceeding for and returning from training.

13. Transfer from another audit circle.

When an officer is transferred from another audit circle to Assam his pay slip can be issued only when, in addition to the usual notification of appointment and Charge Report, his Last Pay Certificate also is received from his last Audit Officer.

14. Appointment on contract service terms.

For a pay slip to be issued to an officer appointed on contract service terms, not only the usual orders of appointment and the certificate of taking over charge are necessary, but a copy of contract deed is also required to be furnished to the Audit Office before a pay slip can be issued.

2. It often happens that sanctions relating to creation of posts are accorded by the Administrative Department of the government and communicated by them to the officers concerned immediately after such sanctions are accorded. But pay slips can only be issued on such sanctions when these are received with an endorsement by the Finance Department and are accepted in audit. If, therefore, there is a time lag between the issue of the sanctions by the Administrative Department and their endorsement by the Finance Department, delay in the issue of pay slips on those sanctions is inevitable.

2. A.G's. No. GA.
1/1103/ dated NH

3. No. FBG.
17/61/P/23, dated
13/07/62

Sub :- Expeditions issue of Last Pay Certificates and pay slips in respect of officers transferred from one Audit Circle to another

1. In several cases an officer who is transferred from one audit circle to another is put to hardship due to delay in getting pay slip from the new Audit Officer. According to the procedure obtaining in this regard the pay slips in such cases of transfer can be issued only on receipt of last pay certificates duly countersigned by the Audit Officer from whose Circle the officer is transferred to a new Circle, with all possible promptitude in the office. For transmission of Last Pay Certificate, experience shows that delay is more due to the following handicaps:-

- (a) Late receipt of Notification regarding transfer/appointment from Government/ Administration/Department concerned.
- (b) Late receipt of charge report from the officers concerned.

- (c) Delay in receipt of L.P.Cs. from the Treasury Officers concerned ; and
 - (d) Issue of defective L.P.C. by Treasury Officers with incomplete or inaccurate details/very often without recording the details regarding Life Insurance Policies, amount of premium, due date of payment of premium, for the policies financed from G.P.Fund.
2. Therefore, the Government/Administration/Departments, may issue necessary instructions to the Departments/Treasury Officers concerned regarding the need of complying with the following requirements which alone may go a long way in giving prompt service to an officer in the event of his transfer to a new Audit Circle :-
- (a) It may be ensured by the Government/Administration/Department that Notification of Transfer/Appointment of Gazetted Officer in the event of his transfer from one Audit Circle to another is sent to A.G.'s office with the least possible delay. A copy of this notification may simultaneously be furnished to the Treasury Officer as well asking him to forward the L.P.C. of the Officer to the office of the Accountant General for onward transmission to the new Audit Circle, as soon as the Treasury Officer receives a copy of the charge report of handing over charge from the officer concerned.
 - (b) Instructions may be issued to the Officers to the effect that as soon as they are transferred from one Audit Circle to another they should intimate the date and hour of their making over charge both to the office of the Accountant General and Treasury officer concerned with a view to expediting transmission of the statement of service and Leave account to the new Audit Officer.
3. They may also be instructed to take their own copy of L.P.C. from that Treasury Officer without fail before leaving their old headquarters.
4. The Treasury officers may ensure that L.P.Cs. furnished to the office of the Accountant General are invariably made complete in all respect including details of Life Insurance Policies financed through the G.P.Fund Account.

18.(A) Pay Commission, 1988 - Correction of Schedules

I. O.M. No. FPC.
1/91/2, dated
03/01/91

Sub :- Incorrect entry in the Schedule to the Assam Services (Revision of pay) Rules, 1990.

Instances have come to the notice of the Government where the existing scale of pay in respect of certain posts (as on 31st December, 1988) have been shown incorrectly in the Schedule appended to the Assam Service (Revision of pay) Rules, 1990 rendering thereby the revised scale prescribed against such posts inapplicable to them. The result is that the holders of such posts will have to go without the benefit of the revised scale till suitable revised scales are prescribed.

It is, therefore, requested that all appointing authorities should immediately go through the relevant pay schedules carefully and report such cases, if any, to their Administrative Departments through their immediate superior authority as per proforma below. The Administrative Department on receipt of particulars of such cases, should prepare a consolidated statement of all such posts under their

administrative control, using the same proforma, as referred to above, with utmost care and then forward the same to the Finance (pay Research Unit) Department on or before 15th February, 1991 for prescribing the appropriate revised scale.

It has been noticed in the past that whenever particulars of the nature of above are called for from the Administrative Department the same starts pouring in the Finance (Pay Research Unit) Department from the subordinate authorities direct causing much administrative difficulty to the Finance Department which delays matters much to the inconvenience of the Government servants involved.

To avoid such a situation, it is requested that the instructions contained in this Office Memorandum be faithfully adhered to and no authority other than the Administrative Department should act on its behalf in the matter Receipt of this may please be acknowledged.

PROFORMA

Name of the Administrative Department	Designation of the post	Existing scale as on 31/12/1988	Existing scale appearing in Col.(2) of the pay schedule
1	2	3	4

18.(B) Pay Commission, 1988 - Constitution of and terms of reference.

1. No. FPC.
17/81/29, dated
02/03/88

Resolution.

The Government of Assam have been considering for some time past the changes that have taken place in the relativities the structure of emoluments of Government employees over the years since the last revision made with effect from 1st January, 1981 on the recommendation of the Assam Pay Commission, 1979. Conditions have also changed in several respects since the last Pay Commission made its report. Accordingly, it has been decided to constitute a Pay Commission consisting of the following.

- | | |
|---|-------------------|
| 1. Shri B.N.Sarma, Retired Judge of Gauhati High Court. | Chairman |
| 2. Chief Secretary to the Government of Assam. | Member |
| 3. Shri Parameswar Sharma, Retired Vice-Principal, B.Barua College, Guwahati. | Member |
| 4. Shri Dinabandhu Choudhury, M.L.A. | Member |
| 5. Shri Abdul Muhib Mazumdar, M.L.A. | Member |
| 6. Shri Shanti Ranjan Dasgupta, M.L.A. | Member |
| 7. Shri Gunin Hazarika, M.L.A. | Member |
| 8. Financial Commissioner and Secretary to the Government of Assam, Finance Department. | Member Secretary. |

2. The terms of reference of the Commission will be as follows :-

- (1) To examine the principles which should govern structure of emoluments and conditions of service of the State Government employees.
- (2) To examine and recommend changes in the structure of emoluments and conditions of service of different classes of State Government employees which are desirable and feasible keeping in view the historical back-ground, the economic condition in the country and the State, the implications and requirements of development planning additional resources for investment against expanding requirement of employment in the State, financial position of the State, the recommendations made by the Fourth Central Pay Commission in respect of the Central government employees and all other relevant factors.
- (3) to suggest re-organisation of the existing services with a view to rationalisation of work-load and efficiency.
- (4) To examine the existing amenities and facilities, etc., given to State Government employees such as death-cum-retirement benefits, special pay, compensatory allowance, medical benefit, travelling allowance, daily allowance, etc. and to make such recommendations as are considered desirable and feasible.
- (5) To examine and suggest the principles to be followed in granting relief, due to increase in consumer price index, to the State Government pensioners.
- (6) To examine such other connected and incidental questions as may be referred to the Commission by the Government.

3. The Commission will devise its own procedure. It may call for such information and take such evidence as may be considered necessary. All Departments and offices under the State Government will furnish such information and documents and other assistance as may be required by the Commission. The Government trust that the service associations and others concerned will extend to the Commission their fullest co-operation and assistance.

4. The Commission will submit its report as soon as practicable, preferably within a year from the date of Constitution of the Pay Commission.

Order.

Ordered that the Resolution be published in the Assam Gazette.

Ordered also that a copy of Resolution be forwarded to all the Departments of Government, all Heads of Departments, Deputy Commissioners and Sub-Divisional Officers, etc.

2. No. RPC.
17/87/138, dated
18/11/89

Resolution.

The Government of Assam have decided that the terms of reference of the Assam Pay Commission, 1988 as contained in this Department Resolution No.

FPC.17/87/29 dated 02/05/88 and subsequently modified vide this Department Notification No. FPC. 17/87/38 dated 23/06/88 shall be further amended by addition of a new para 5 below para 4 of the Resolution as under :-

"5. To study the existing organisational structure, pay structure, fringe benefits, service conditions, service rules including pensionary and group insurance benefits for employees of the State Public Enterprise.

To recommend rationalisation, standardisation and redesignation of posts on the basis of existing scales of pay and recommend necessary pay revision."

The recommendation of the Commission will not cover the Assam State Electricity Board which has already revised the scales of pay of its employees.

While making their recommendations, the Commission will also, inter alia, keep in view the wage agreements, if any, already entered into prior to the date of issue of this Resolution.

ORDER.

Ordered that the Resolution be published in the Assam Gazetted.

Ordered also that a copy of the Resolution be forwarded to all Departments of Government, all Heads of Department, all Public Enterprises under the State Government.

18.(C) Pay Commission, 1988 - Resolution on.

1. O.M. No. FPC.
41/90/1, dated
15/12/90

Sub :- Government Resolution on the Report of the Assam Pay Commission, 1988.

The undersigned is directed to refer to para 18(12)B of the Government Resolution on the report of the Assam Pay Commission, 1988 notified under FPC. 24/90/128 dated 06/12/1990, and published in the Extra-ordinary issue of the Assam Gazette dated 11/12/90, wherein it has been laid down that the arrears arising out of the revision of pay scales etc. for the period from 01/01/89 to 31/07/1990 is to be credited to the General Provident Fund/Special Deposit Fund account and to say that the matter is currently under review of Government. Pending review and further orders issued in this regard, arrears payable in cash from 01/08/1990 (for the salary of August 1990) onwards as provided under para 18(12) C of the aforesaid resolution may be drawn without incorporating the certificate (ii) stated thereunder after adjustment of 50% of half months total emoluments sanctioned under office Memorandum No. FEG. 6/90/47 dated 04/09/1990.

The aforesaid decision will equally apply to self drawing gazetted Government servants. Orders regarding the drawal of arrears will be issued separately.

2. No. FPC.
41/90/2, dated
08/01/91

Sub :- Government Resolution on the Report of the Assam Pay Commission, 1988.

The undersigned is directed to refer to the O.M. quoted above and to say that

Government are receiving references from different quarters seeking clarification as to whether a separate Government order will be necessary for cash drawal of arrear from 01/08/90 onward. It is clarified that no separate order will be necessary for cash drawal of the arrear from 01/08/90 (for the salary of August '90) onwards.

Government decision will, however, be communicated in due course in the matter of drawal of arrear for the period from 01/01/89 to 31/07/90.

18.(D) Pay Commission, 1988 - Recommendations on reorganisation of services.

1. U.O. No. FPC.
40/90/26, dated
28/2/91

Sub :- Recommendations of the Assam pay Commission, 1988 - Reorganisation of services etc.

The Assam Pay Commission, 1988 made a number of recommendations relating to certain important re-organisation in the case of some services/cadres etc. and these recommendations have been accepted by Government with modification where considered necessary.

Government decisions on the above recommendations have been incorporated in para 15 of the Government Resolution No. FPC. 24/90/128 dated 06/12/90 copies of which have already been sent to you separately.

Government desire that the recommendations of the pay commission, as accepted by Government, should be implemented early. In view of this, you are requested to take immediate necessary action to implement the recommendations, in so far as you are concerned, if not already done. Two copies of orders/notifications issued by you may be furnished to this Department.

18.(E) Pay Commission, 1988 - Constitution of Anomaly Committee.

1. No. FPC.
35/90/17, dated
05/02/91

After acceptance of the Report of the Assam Pay Commission, 1988 by the Government a number of representations from the Service Associations/ Government Departments/individuals alleging anomalies in the recommendations of the Commission have been received.

2. To look into such alleged anomalies the Governor of Assam is pleased to constitute a One Man Anomaly Committee consisting of Shri S.D. Phene, I.A.S., Chairman, Assam Administrative Tribunal. The Service Association(s)/Government Departments/individual(s) may submit representations indicating the anomalies to the Anomaly Committee in writing within 1 (one) month from the date of issue of this notification.

3. The One Man Anomaly Committee will undertake a comprehensive study of the anomalies keeping, however, in view the terms and reference of the Assam Pay Commission, 1988 and submit its report within 6 (six) months.

18. (F). Pay Commission, 1988 - Clarification on DA/Special relief.

1. O.M. No. FPC/
41/90/6, dated
01/02/91

References are being received seeking clarification as to the amount of dearness allowance/special relief that are to be reckoned for the purpose of emolument as defined under Rule 5(iii) of the Assam Services (Revision of pay) Rules 1990 in respect of Government servants whose pay in the revised scale is required to be fixed taking into account the increment in the existing scale falling on 1.1.89 in terms of Note (i) below Rule 9 (3) of the aforesaid Rule and also in respect of those who opt to come over to the revised scale on the next/subsequent date of increment (s) under Rule 6.

2. It is clarified that for the purpose of fixation of pay so far as above types of cases are concerned in the revised scale dearness allowance/special relief are to be computed as below:-

(a) In respect of Government servant whose pay is required to be fixed taking into account the increment due on 01/01/1989 or thereafter as a result of option dearness allowance/special relief are to be computed on the basic pay as on 31/12/1988 at the rate admissible on that day i.e. 31/12/88 and not on the basic pay that may be arrived at with increment (s).

(b) In respect of Government servant appointed on or after the 1st January 1989 but before the date of publication of the Assam Services (Revision of pay) Rules, 1990 i.e. 11/12/1990 and who opts to retain the existing scale till the next date of increment (s) the dearness allowance/special relief will be computed on the basic pay on the date of his entry into the service at the rate admissible on 31/12/88.

3. Illustrations of dearness allowance/special relief in the matter of fixation of pay in the revised scale of the above categories of cases are stated below.

4. (i) Pay to be fixed taking into account the increment falling on 01/01/89.

A Government servant with his basic pay at Rs. 660/- p.m. on 31/12/1988 in the existing scale of pay of Rs. 580-1165/- with his date of next increment on 01/01/89 raising the basic pay to Rs. 680/- P.M.

Existing scale of pay -	Rs. 580-20-680-EB-25-805-EB-30-1165
Revised scale of pay -	Rs. 1285-30-1435-40-1635-50-1735-EB-50-2035-60-2395-80-2875-100-3075
Basic pay	Rs. 680.00
D.A. at the index average 776	Rs. 679.00 (on basic pay of Rs. 660)
Special relief	Rs. 28.00
Interim relief	Rs. 80.00
Existing emoluments	Rs. 1467.00
Additional 20% of basic pay	Rs. 136.00

Total Rs. 1603.00

Pay to be fixed in the revised scale on 01/01/1989 Rs. 1635.00

Date of next increment 01/01/1990

(ii) Opted to come over to the revised scale after 01/01/1989.

A Government servant with his basic pay at Rs. 1195 on 31/12/1988 in the existing scale of pay of Rs. 1075-1725 retaining his existing scale till the date of his next increment on 01/07/1989 raising the basic pay to Rs. 1235.

Existing scale of pay	Rs. 1075-40-1275-EB-45-1725
Revised scale of pay	Rs. 2215-60-2395-80-2795-EB-80-2875-100-3575-125-4075
Basic pay	Rs. 1235.00
D.A. at index average 776	Rs. 1083.00 (on basic pay of Rs. 1195)
Special relief	Rs. 44.00 (on basic pay of Rs. 1195)
Interim relief	Rs. 80.00
Existing employment	Rs. 2442.00
Add 20% of basic pay	Rs. 247.00

Total- Rs. 2689.00

Pay to be fixed in the revised scale on 01/07/1989 Rs. 2715.

Date of next increment - 01/07/1990.

(iii) Appointed on or after 01/01/1989 but before the date of publication of the A.S (ROP) Rules, 1990 (i.e. 11/12/1990)

A Government servant appointed on 01/09/1989 in the scale of pay of Rs. 670-1500 retaining his existing scale till the date of his next increment on 01/09/1990 raising his existing basic pay to Rs. 705.

Existing scale of pay -	Rs. 670-35-845-EB-35-1020-EB-40-1500
Revised scale of pay -	Rs. 1475-40-1635-50-2035-EB-60-2395-80-2875-100-3575-125-3825
Basic pay	Rs. 705.00
D.A. at index average 776	Rs. 689.00 (on basic pay of Rs. 670)
Special relief	Rs. 28.00
Interim relief	Rs. 80.00

Total- Rs. 1502.00

Pay to be fixed in the revised scale on 01/09/1990 Rs. 1515.

Date of next increment - 01/09/1991.

19. P.O.L. charges - Drawal of advance in A.C. bills for payment of.

I. No. FM.
87/73/16, dated
28/12/73.

Consequent upon the decision of the petroleum dealers to discontinue supply of P.O.L. on credit with effect from the 1st January, 1974, the various departments of the Government will have to purchase Petrol Oil and Lubricants on cash payment for the Poll Vehicles at the disposal of various departments for official use.

In order to facilitate drawal of lump sum amounts for purchase of P.O.L. on cash payment from time to time, all Drawing and Disbursing Officers in charge of Government Pool Vehicles of different departments are authorised to draw money in Abstract Contingent Bills to be followed by submission of Detailed Countersigned Contingent Bills. A.C. Bills drawn for this purpose should not include any item of expenditure other than P.O.L.

In case of tours in the interior or long distance tours necessitating further intake of Petrol etc. outside the headquarters, the officers using the vehicles may for the sake of convenience carry with them "Travellers Cheques" purchased from the State Bank of India or a Nationalised Bank duly signed by the Drawing and Disbursing officer and the same will be acceptable to all dealers on presentation.

There may be occasions when even the A.C. Bills can not be drawn in time because of valid reasons like intervention of holidays preventing drawal of money from the Banks or other extraordinary urgency : in such cases the dealers will be agreeable to supply P.O.L. on credit provided the bill is settled in full by cash payment within seven days, from the date of supply. If there is failure to settle such bills within seven days, the officers/departments will run the risk of being denied this temporary credit facility in future.

All drawals of A.C. Bills in a particular month should be followed by submission of D.C.C. Bills within the following month. While drawing A.C. Bills for purchase of P.O.L., a certificate to the effect that no A.C. Bill is pending for adjustment due to non-submission of D.C.C. Bills for more than two months should be appended on the body of the A.C. Bills. The drawal of A.C. Bills for purchase of P.O.L. will not be subject to prior allotment of funds under the letter of credit but the amount drawn will be adjusted against the allotment made for the month in due course.

In order to enable the Government to keep watch over the progress of expenditures on P.O.L. and the regularity of submission of D.C.C. Bills, every Drawing and Disbursing Officer, should in the first week of every month submit a special report to the Controlling Officer indicating the total amount drawn during the previous month by A.C. Bills for P.O.L. purchase, the amount remaining unspent at the end of that month. The Controlling Officer should submit a consolidated report in respect of all officers under his control to the Finance Department by the 3rd week of the month.

These instructions will come into force with effect from 1st January, 1974.

20. Pension - Classification as 'charged' and 'voted'.

1. G.O.J. No.
F.1(79)-B/64,
dated 01/10/63

2. No. BB. (I)
62/64/140, dated
29/11/63

According to the Articles of the Constitution quoted against each the pension payments are required to be treated as "Charged" expenditure in the following cases :-

(i) Judges of Supreme Court	Article 112(3)(d)(i) of the Constitution
(ii) Judges of Federal Court	Article 112(3)(d)(ii) of the Constitution
(iii) Judges of High Courts	Article 112(3)(d) of the Constitution
(iv) Comptroller and Auditor General	Article 112(3)(e) of the Constitution
(v) Officers and Servants of the Supreme Court	Article 146(3) of the Constitution
(vi) Persons serving in Comptroller and Auditor General's Office	Article 148(6) of the Constitution
(vii) Officer and servants of High Courts	Article 229(3) of the Constitution
(viii) Members and Staff of Union Public Service Commission and State Public Service Commissions.	Article 322 of the Constitution

The pensions payable to or in respect of the Judges of High Courts, Federal Court and Supreme Court, Comptroller and Auditor General and Members of the Public Service Commission (both Union and State) do not present any problem and these are required to be "Charged" on the Consolidated Fund of India or the States, as the case may be. In the case of Officers and staff of the Courts, Public Service Commissions and Comptroller and Auditor General however, it is not possible to follow a uniform procedure applicable in all cases in view of the difference in the working of the relevant Articles in the Constitution. Having regard to the Constitutional provision, the entire pension of the Officers and staff of the High Courts, Supreme Court, Union Public Service Commission and State Public Service Commissions should be treated as "charged" expenditure only in cases in which the employees hold a lien on a post in these organisations or in the case of temporary employees if they do not hold a lien on a post in any other organisation. In the case of the office of the Comptroller and Auditor General, however, in view of the working of Article 148 (6) of the Constitution, pension of all officers and staff serving in that office immediately before retirement or proceeding on leave preparatory to retirement from that office should be treated as "Charged" expenditure irrespective of the office or service to which they may belong.

A question has also been raised in this connection whether, in cases in which the officers and staff, whose pension represents "Charged" expenditure in terms of the preceding paragraph have served under two or more Governments or Departments of the same Government, and the pensions are

allocable amongst different Governments and Departments in accordance with the incidence of pension Rules, the portions of pensions attributable to service in an office or organisation other than that mentioned in the preceding paragraph should be separately dealt with and classified as "Voted". It is observed in this connection that, according to Article 290 of the Constitution, contributions payable in respect of pensions which are "Charged" under the Constitution are also required to be charged on the Consolidated Fund of the Union or State, as the case may be. Accordingly in respect of officers and staff mentioned in the preceding paragraph, the entire pension should be treated as "Charged" expenditure and debited as such to the accounts of the respective Governments or Departments. In other words, a pension will either be wholly "Charged" or wholly "voted" and the fact that the same is allocable between different Government or Departments, service under one or more of which does not by itself qualify for a "Charged" pensions should not make any difference.

The revised arrangement was given effect from 1st April, 1966 and applied to pensions sanctioned on or after that date.

21. Pension - Family pension for Government servants killed while on duty.

I. O.M. No. FMP.
48/83/7, dated
26/05/83

Sub :- Special family pension for the State Government employees killed in discharge of duties or in connection with discharge of duties.

The question of providing adequate financial benefits to the relatives/next of kin of State Government servants killed in discharge of his/her duties has been engaged the attention of the Government. After careful consideration the Governor of Assam is pleased to order that the next of kin relatives of the deceased regular Government servants, whether permanent or temporary, who is killed while engaged in discharge of duties or for reasons connected with the discharge of duties, will be entitled to draw a special family pension from the day following the date of death of the Government servant at the rate full monthly salary including the increment, dearness allowance and all other allowances as were admissible to the deceased employee at the time of his/her death. The special family pension equivalent to last monthly pay and allowances shall be admissible and allowed to be drawn till the date on which the deceased employee would have normally attained the superannuation age had he remained in service. The special rate of family pension under this O.M. will be in substitution of the normal family pension admissible under the Assam Services (Pension) Rules, 1969 and not in addition to the normal family pension admissible thereunder. From the date following the notional date of superannuation of the deceased employee the family pension would be admissible at the rates and under condition at which it would have normally been admissible under the provisions of the A.S.(P) Rules 1969. No extra-ordinary family pension under the provision of the Assam Services (Extraordinary Pension) Rules, 1963 will be admissible to the family of the deceased employee in such a case.

The special family pension under this O.M. will be admissible, until the date on which the deceased would have attained the age of superannuation, to the following relative as may be applicable, according to the order of priority and conditions mentioned below :

1. Widow, in case of male officer, till her death or remarriage whichever is earlier.

2. Husband, in the case of female officer, till death or remarriage whichever is earlier.
3. In the absence of widow/husband, minor sons and unmarried daughters below the age of 18 years and 21 years respectively.
4. In the absence of eligible children under 3 above, parents if they were dependent on the deceased officer.
5. In the absence of any one under 4 above, brothers below the age of 18 years and unmarried sisters below the age of 21 years if they were dependent on the deceased employee.

Normal terms and conditions of family pension as per the Pension Rules will thereafter apply from the date on which the deceased would have attained the superannuation age.

Relief as admissible on normal family pension on the date the special family pension is granted in individual case under this O.M., will not be allowed over and above this special family pension equivalent to last emoluments of the deceased officers. But any new instalment of relief granted on normal family pension and effective from any date after the grant of special family pension in individual case, will be admissible on this special family pension also. On expiry of the period of eligibility of special family pension on the date on which the deceased officer would have attained the age of superannuation, the usual family pension under the normal pension rules, would be admissible to the family along with relief on family pension as may be in force at that time on normal family pension.

All such cases will be considered on merit and sanctioned by the Administrative Department concerned with the prior approval of Finance (A.P.F) Department for which purpose the proposals with relevant details should be sent to Finance (APF) Department.

The benefit of special family pension as extended above shall also be granted to the A.I.S. Personnel serving in the State and killed in similar circumstances after obtaining clearance of Government of India.

Other procedure for drawal and disbursal of family pension as prescribed in relevant Pension Rules/Treasury Rules shall apply in case of drawal of special family pension under this O.M. also.

This order shall come into force with effect from the date of issue of this Office Memorandum ; but the families of police personnel killed in the disturbances in the Assam Nagaland border in June, 1985 will also be entitled to the benefit of the special family pension under this O.M.

2. O.M. No. FMP.
40/85/24, dated
22/05/87

Sub :- Special family pension for Government servant killed while on duty.

In terms of this Department's Office Memorandum No. FMP. 40/85/7 dated 26/08/85 the special family pension, where there is no surviving widow/widower, minor sons, unmarried daughters below the age of 21 years, may be granted to the parents/minor brothers or unmarried sisters below the age of 21 years if such member was actually dependent on the deceased Government servant. It is therefore clarified that where the deceased officer had left no widow/widower, or minor sons or unmarried daughter below the age of 21 years and the claim is from any of the parents, or minor brother or unmarried sister, the applicant shall also furnish a reasonable proof that he/she was actually dependent on the deceased officer. The Head of office before forwarding

the case to the Administrative Department shall verify the statement of dependency and if satisfied, certify that the parent/minor brother/sister was dependent on the deceased.

If the certificate of the head of Department is accepted by the Administrative Department the formal sanctioning order for family pension should specifically mention the same in the order.

The application form for special family pension under the O.M. No.FMP, 40/85/7 dated 26/08/85 is enclosed.

**FORM OF APPLICATION FOR SPECIAL FAMILY PENSION (UNDER O.M. No. FMP,
40/85/7, dated 26/08/1985)**

Application for a Special Family Pension for the family of Late Shri/Shrimati
Office/Department of _____ Designation _____ in the

1. Name of the applicant
2. Relationship to the deceased Government servant.
3. Normal date of superannuation
4. Date of death of the deceased Government servant.
5. Names and ages of surviving kindred of the deceased.

- | | | <u>Name</u> | <u>Age</u> |
|-----|-------|---------------------|------------|
| (a) | (i) | Widow | |
| | (ii) | Husband | |
| | (iii) | Sons | |
| | (iv) | Unmarried daughters | |
| (b) | (i) | Father/Mother | |
| | (ii) | Brother/Sister | |
6. Name of Treasury/Sub-Treasury at which payment is desired
 7. Descriptive Roll of applicant i.e. date of birth, height and personal mark, if any :-
 8. Proof of dependency on the deceased in case the application is from any one under item

5(b) (i) and (ii)

9. Full address of the applicant

10. The following documents are also enclosed.

- (i) Death certificate
- (ii) Three copies of passport size photograph duly attested by a Gazetted Officer
- (iii) Guardianship certificate where pension is admissible to the minor children
- (iv) Dependency certificate where necessary.
- (v) Specimen signature or left hand thumb impression in case of illiterate person in two separate sheets duly attested by Gazetted Officer.

Signature or left hand thumb impression of the applicant.

Memo No. _____

Dated _____

Forwarded to :- (Administrative Department) _____

The particulars furnished above are verified and found correct.

Signature with Designation
(Head of Office/Department).

J. O.M. No. FMP.
40/85/76, dated
13/03/89

Sub :- Special Family Pension for the State Government Employees killed in discharge of duties or in connection with discharge of duties-clarification thereon.

A reference is invited to this Department's Office Memorandum No. FMP. 40/85/7 dated 26th August, 1985 on the subject noted above, according to which special family pension at the rate of full monthly salary including increments, dearness allowances and all other allowances as was admissible to the deceased Government employee who is killed while engaged in discharge of his duties or for reasons connected with discharge of his duties was admissible. However, the word "killed" having not been defined clearly in the aforesaid O.M., a number of cases of death due to Motor accident/other accident/drowning have been referred to Finance Department for sanction of Special Family Pension in terms of the aforesaid O.M.

2. It is now clarified that cases of death, injury, disablement caused due to accident or otherwise are covered by the Assam Services (Extraordinary) Pension Rule 1963 and are therefore, not entitled to special family pension in terms of the aforesaid O.M. Only the families of Government servants who die, while performing duties 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 antisocial elements will be entitled to the Special Family Pension in terms of the O.M.No.FMP. 40/85/7 dated 26th August, 1985.

3. Similarly the Ex-Gratia grants @ Rs. 1,00,000.00 for Gazetted Government servants and Rs. 50,000 for non gazetted Government servants in terms of Finance Department O.M.No.FMP. 13/85/6 dated 14th June 1985 will be admissible in respect of families of Government servants killed in the manner mentioned in para 2 above.

22. Pensioners - Payment of relief to.

I. O.M. No. FMP.
/89/3, dated
07/03/89

Sub :- Simplified payment of relief to pensioners.

In pursuance of Government Resolution No. FPC. 49/82/93 dated 27th June 1986 published in the Assam Gazette (Extraordinary) dated 22nd July, 1983, the Government accord sanction of relief to its pensioners including family pensioners from time to time. Such relief is at present drawn by the pensioners/family pensioners on issue of drawal authority by the Accountant General. This procedure causes delay in receipt of the benefit by the pensioners. To mitigate the inconvenience of the pensioners/family pensioners, the Governor of Assam is pleased to order that henceforth, no authority will be required from Accountant General for drawal of relief by pensioners/family pensioners. The Treasury Officers will allow drawal of the relief on receipt of the Government sanction on the basis of calculation of additional entitlement appended to the sanctioning letter.

The present procedure of drawal of relief by pensioners/family pensioners drawing pensions from a Treasury outside Assam will continue. This order shall come into force with immediate effect.

The relevant provision in the Assam Treasury Rules and Subsidiary Orders stands amended to the extent aforesaid.

23. Purchase Board - Purpose of.

I. No. AAM.
1/64/33, dated
01/02/66

The object of constituting "Purchase Board" by Government is not merely that members comprising the Board should get together at a meeting, open tenders and accept the lowest rates. On the contrary, the real purpose is that the members should bring their collective wisdom and experience to bear upon the matter under consideration in such a manner as to ensure purchases on behalf of the Government in an economical and business-like manner.

The following instructions are therefore issued in addition to the existing instructions and rules, if any, in so far as they conform to these. Any instructions and rules which are not consistent with these instructions should be suitably amended where necessary.

- (1) System of registration of suppliers and acceptance of tenders only from among them should be abolished. It not only limits the number of competitors and excludes some firms of repute but also encourages conspiracy amongst them. The utility of inviting tenders lies in enlarging the field of competition and not restricting it.
- (2) Each "Purchase Board" should equip itself with the price list of manufactures and also send tender notices to them as that will enable the Board to determine whether or not the rates quoted by the tenderers are fair and reasonable.
- (3) In case of any item of store manufactured by several firms, the tenderers should be asked to mention in their tender the name of the manufacturer and to furnish the sample or specification/design along with the tender with the rate to facilitate cross checking.
- (4) It would also be advisable to make local enquires about the prices of articles to be brought as a measure of abundant caution that the quotations accepted in tender are reasonable.

The above instructions should be strictly adhered to by each Purchase Board and each individual member of the Board will be held responsible for any contravention of these instructions.

2. O.M. No. BB.
50/94/38, dated
07/10/93

Sub :- Procurement of construction materials viz. cement, steel materials and Bitumen by the Public Works Department.

1. The undersigned is directed to say that, for sometime past, the Government of Assam have been considering the procedure to be followed by the Public Works Department for the procurement of construction materials viz. cement, steel materials and Bitumen against the 'Stock Suspense Account' for facilitating smooth and expeditious execution of the construction of buildings, roads, bridges, etc., by the Public Works Department of the State Government with due regard to the budgetary allotment. It has not been decided by the State Government that the existing system of bulk purchase of these construction materials viz. cement, steel materials and Bitumen by the Public Works Department against the provision under the 'Stock Suspense Account' under the Non-Plan Budget of the Public Works Department will be henceforth allowed under the conditions, stated hereafter.
2. (a) Order for purchase may be placed directly on the manufacturers for the purchase of the materials strictly conforming to the ISI specifications and at the prevailing declared sale rate of the manufacturers.
(b) Order for purchase may also be made through the DGS & D rate contract basis.
3. Before placing any order for purchase under 2(a) and 2(b) above, the Public Works Department will submit specific proposal to the Finance (Budget) Department indicating, inter alia, the total value of all orders placed by the Public Works Department against purchase 2 (a) and 2 (b) above, out of the 'Stock Suspense Account' during the financial year stating clearly, whether it is below the total budget provision under the 'Stock Suspense Account' for the financial year.

4. (a) After necessary scrutiny, the Finance (Budget) Department will communicate its approval after satisfying itself that the total value of the orders, placed by the Public Works Department during the financial year upto date for purchase under 2 (a) and 2 (b) above does not exceed total budget provision against the 'Stock Suspense Account' in the relevant service head of the P.W.D. for the financial year.
- (b) To the extent of the values of the orders, placed by the P.W.D. for purchase out of fund under 'Stock Suspense Account' as per procedure under 2 (a) and 2 (b), the fund under the 'Stock Suspense Account' in the budget of the financial year gets committed.
5. All proposals from the P.W.D. to the Finance (Budget) Department shall be submitted under the signature of the Commissioner and Secretary/Secretary of the department (viz. the seniormost officer in the P.W.D.), as the case may be.
6. Generally speaking, on an average, the cement and steel materials account for 25% of the total cost of construction of building. In view of this, out of the fund, released by the Finance (Budget) Department through 'Ceiling' in respect of 'Work' (Buildings), amount, not exceeding 25% of the whole 'Ceiling' amount but corresponding to the 'Committed' amount out of the 'Stock Suspense Account' on the purchase of cement/steel materials for building construction schemes/project vide para 4 (b) above will be drawn from the budget by the DDOs of the P.W.D. on receipt of specific ceiling from the P.W.D. and the amount, so drawn from the budget will be kept by them in '8443-Civil Deposits-108-Public Works Deposits- (Class V)'. On receipt of proforma bills from the Central Division of P.W.D. against supply of the cement/steel materials to them from the Central Division, the payment of the proforma bills will be made out of the amount, kept in the Public Works Deposit, adjusting the cost of Stock materials in the specific building construction works, in which the cement/steel materials, purchased out of the "Stock Suspense Account" have been utilised, such adjustment being to the extent of the value of the cement/steel materials used. No approval shall be necessary from the Finance Department for withdrawal of this amount from '8443 Civil deposits - 108- Public Works Deposit - (Class-V)' for the purpose of making payment of the proforma bills by way of adjustment as indicated above.
7. Similarly, speaking, on an average, cement, steel materials and Bitumen account for 20% of the total cost of construction of roads and bridges. In view of this, out of the fund, released by Finance (Budget) Department through 'Ceiling' in respect of the 'Works' (roads and bridges), amount not exceeding 20% of the whole "Ceiling" amount but corresponding to the 'committed' amount out of 'Stock Suspense Account' on the purchase of cement/steel materials / Bitumen for roads and bridges construction schemes/projects vide para 4(b) above will be drawn from the budget by the D.D.Os. of the Public Works Department on receipt of specific ceiling from the P.W.D. and the amount, so drawn from the budget will be kept by them in '8443-Civil Deposit-108-Public Works Deposit' (Class - V). On receipt of proforma bills from the Central Division of the P.W.D. against supply of cement/steel materials/Bitumen to them from the Central Division, payment of the proforma bills will be made out of the amount, kept in the public works deposit, adjusting the cost of Stock materials in the specific roads and bridges construction work, in which the cement/steel materials/Bitumen, purchased out of 'Stock Suspense Account' have been utilised, such adjustment being to the extent of the value of the cement/steel materials/Bitumen used. No approval shall be necessary from the Finance Department for withdrawal of this amount from "8443-Civil deposits-108-Public Works Deposit- (Class - V)" for the purpose of making payment of the proforma bills by way of adjustment as indicated above.

8. All purchases of cement/steel materials/Bitumen by the P.W.D. henceforth against the "Stock Suspense Account" will be governed as per this circular in supersession of all existing executive instruction of the Government in this regard.

9. This instruction comes into force with immediate effect.

24. Purchase Board - Purchase, contract etc. should be processed through the.

**I. O.M. No. 88,
30/9/93, dated
09/06/94**

It has been decided by the Government that henceforth proposal for any purchase, any supply, any construction work or any contract involving Rs. 50 lakh (Rupees fifty lakhs) and above is to be processed by all Departments of the State Government in their respective Purchase Board and then the Commissioner and Secretary/Secretary of the concerned Department will submit the proposal to the Additional Chief Secretary, Finance Department for examination at his level. The Additional Chief Secretary, Finance Department will, then, place the same proposal to the Chief Secretary for his order and then the same proposal would be sent to the Minister in charge of the Department for further action.

This will come into force with immediate effect.

24.(A) Pension and Public Grievances Department - Creation of .

**I. No.A.R. 52/83/7,
dated 02/09/86.**

The Governor of Assam, in the interest of public service, is pleased to order the creation of a new department, viz. - "Pension and Public Grievances Department" with immediate effect to deal with the following subjects

1. Administration of all legislations rules etc. relating to Pension, Provident Fund and Group insurance ;
2. All matters presently dealt with in Finance Department regarding pension, gratuity, family pension, extra-ordinary pension, special family pension to families of officers killed on duty, commutation of pension, grant from the Compassionate fund, Provident Fund matters, Group Insurance Scheme in respect of Government employees ;
3. To follow-up and monitor the following :-
 - (a) Payment of cash in lieu of unutilised earned leave ;
 - (b) Sanction of pension and D.C.R.G., including family pension etc. ;
 - (c) Condemnation of break in service for the purpose of pension and other allied matters such as counting of past service for the purpose of pension.
4. Registration of all public grievance petitions received through the Government of India and other sources ;
5. To monitor and follow-up the action for redressal of public grievances ; and
6. Any other allied matters relating to the aforesaid subjects.

2. No. AR. 52/83/7,
dated 02/09/86

Grievances, the
Department.

Consequent upon the creation of the new department of Pension and Public Finance (APF) Department may be re-named as Finance (Audit and Fund) Department.

24.(B) Pension and Public Grievances Department - Delegation of powers to.

1. No. FMP.
51/86/13, dated
10/02/87

Sub :- Delegation of powers to Pension and Public Grievances Department.

Consequent upon the creation of the "Pension and Public Grievances Department" vide A.R. Department Notification No. AR. 52/83/7 dated 02/09/86 for administration of all legislation, rules etc. relating to Pension, Provident Fund and Group Insurance Scheme, the Governor of Assam is pleased to empower with immediate effect, the said Pension & Public Grievances Department to exercise the financial powers so far exercised by Finance (AF) Department as Administrative Department in respect of the :-

- (1) Assam Service (Pension) Rules, 1969.
 - (2) Assam Service (Commutation of Pension) Rules, 1965.
 - (3) Assam Service (Extra-ordinary) Pension Rules, 1963.
 - (4) Assam Service (Compassionate Fund) Rules, 1962.
 - (5) G.P.F. (AS) Rules.
 - (6) State Government Employees Group Insurance Scheme.
 - (7) Special family pension to the families to officers killed while on duty.
2. Special Family Pension and Extra-ordinary Pension shall be sanctioned with the concurrence of Finance Department
 3. Relaxation or amendment of any rule where necessary shall be done in consultation with Finance Department.
 4. The Secretary, Pension & Public Grievances Department is also declared as Controlling Authority in respect of Budget grant under the Head "266 Pension and other Retirement Benefits" for the current financial year and the Head of Account "2071 Pension and other Retirement Benefits" with effect from the financial year 1987-88 together with corresponding receipt head of account.

2. No. FMP.
51/86/22, dated
24/02/92

Sub :- Delegation of Powers to Pension and Public Grievances Department.

In partial modification of this Department's notification No. FMP. 51/86/15 dated 10/02/87, the Governor of Assam is pleased to empower the Pension & Public Grievances Department to exercise the financial powers in respect of the followings:-

1. Sanction of special family pension and extra-ordinary pension.
2. Relaxation or amendment of any rule mentioned in the aforesaid Notification where necessary.

This will come into force with immediate effect.

J. No. FMP.
51/86/27, dated
06/07/92.

Sub :- Delegation of powers to Pension and Public Grievances Department.

After careful consideration of all aspect, the Governor of Assam is pleased to empower the Pension and Public Grievances Department in the matter of relaxation of the provision of the All India Services (General Provident Fund) Rules 1955.