

Q

1. Quarters (Government) - Vacation of.

I. No. FMP.
11/35/1, dated
06/12/1955

Sub:- Officers having own house occupying Government residences.

Under rule 382 of the Assam Financial Rules, house building advances are admissible only for the construction of houses required by officers for personal residence. An officer having built a house with Government advance refuses to occupy his own house, it must be presumed that he was not actually in need of a house for his residence when he applied for the advance and that the plea of dearth of a house for residential purpose, must have been a misrepresentation. Government have therefore decided that officers who have been granted house building/ purchasing advances by the Government and have constructed their own houses with the advances should be asked to vacate the Government residences and occupy their own houses immediately.

2. Quarters - Construction of.

I. No. BB.
(D)211/60/U.O.,
dated 30/10/1961

Sub:- Construction of quarters.

1. In future all proposals for construction of quarters for officials of all categories should be taken up by G.A.D. so that construction may be made in a co-ordinated manner on a planned basis by effecting economy in use of land and economy in construction cost. The feasibility of constructing two storied buildings and joint flats may be considered. Necessary schedules for the purpose will be submitted by G.A.D. in a comprehensive proposal.

2. Proposals for construction of officers quarters in the compounds of existing institutions, e.g., in the compounds of dispensaries, hospitals, and jails, etc. will however continue to be submitted by the Administrative Departments concerned. In case of sites outside such compounds proposals should be submitted by G.A.D. and the connected departments will in their turn send such proposals to G.A.D.

3. Quasi-Lien - Grant of.

1. O.M. No. FEG.
65/69/2, dated
03/10/1969

The Government have been considering for some time past the question of protecting the interests of temporary Government servants who go for better appointments elsewhere on their own application after considering all aspects of the matter the Governor of Assam is pleased to order that a person who has put in at least 3(three) years of temporary service in a scheme which is not purely temporary or experimental in nature should be given quasi-lien in the post when he takes up appointment elsewhere as under the F.Rs. such Government servants are not entitled to get lien. This would mean that if the person wants to return to the same post and that post is still in existence, he should be allowed to join it. If the post is made permanent in the meantime, confirmation should be offered to him, even though he is on quasi-lien.

This takes effect from the 1st April, 1967, except where the post has been filled substantively in the meantime.

2. O.M. No. FEG.
65/69/33, dated
03/07/1976

Some time past Government have been considering about the time upto which quasi lien can be granted to a Government servant in terms of O.M.NO.FEG.65/69/2 dated 3rd October, 1969. After considering all aspects of the matter the Governor of Assam is pleased to decide that in usual course quasi lien can be granted for 3 years only in instalment of one year at a time and any extension beyond that should be decided in consultation with Finance.

This takes effect from the date of issue.

4. Quasi-Lien-Payment of leave salary and pension contribution.

1. O.M. No. FEG.
65/69/28, dated
11/02/1974

The undersigned is directed to say that the Governor of Assam is pleased to order that the officers who are released on lien/quasi-lien for appointment under the Public Sectors (Central and State Government) autonomous bodies and the like will have to bear the leave salary and pension contributions and other financial liability during the period of their service thereunder by them.

This decision will cover the earlier cases as well and persons concerned may be informed accordingly.

2. O.M. No. FEG.
65/69/105, dated
31/12/87

Sub :- Forwarding of applications of Government servants working in a Department/Office of the State Government to posts in other State

Government Departments/Offices, Central Government Offices and in Public Sector Undertakings, Autonomous Bodies etc., both under State and Central Governments - Question regarding the retention of lien etc. in the parent department.

The question as to what procedure should be followed in respect of Government servants working in a particular Department or Office who apply in response to advertisements or circulars 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 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 undertakings/organisations or by the Government servant concerned himself. This Department's O.M. No. FEG. 65/69/28 dated 11/02/1974 is hereby superseded.
5. If it is proposed to absorb the Government 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. If 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 Departments/ Offices including Public Sector Undertakings etc. to permanently absorb such Government servants due to administrative reasons, the Government servants on permanent posts 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 quasilien.

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/Offices 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 (two) years of service there, may be asked to revert or 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 03/07/1976 is hereby superseded.

R

1. Refund-Unutilized amount of grant made by Central Ministries, I.C.A.R. etc.

I. No. BPC.
33/38/323, dated
13/02/1939

Sub:- Refund of unutilised amount of grant made by Central Ministries, I.C.A.R. etc.

Before communicating any surrender of unutilised balance of grant made by the Central Ministries, the I.C.A.R. and other Central Committees, the concurrence of Finance (Economic Affairs) Department should be obtained and the necessary details furnished to the Finance (E.A) Department.

2. Retention- Renewal of sanction of posts.

I. No. FEG.
102/37/1, dated
22/07/1937

Sub:- Renewal of sanctions for temporary posts.

1. The practice of submitting proposals for renewal of sanctions for temporary posts after the date of expiry of the present sanction, is not only highly irregular as it contravenes the provisions of sub-rules 5 and 6 of Rule 475 of the Assam Financial Rules, but puts Government in an awkward position as the temporary Government servants are to go on without pay for months together.

2. As it is quite possible for the Heads of Departments and District Officers to foresee the necessity for the continuance or otherwise of a particular post or posts beyond the date of expiry, there is hardly any justification, whatsoever for submitting such belated proposals on the assumption that Government would condone the irregularity by according ex-post-facto sanction as a matter of course. It is again emphasised that no expenditure from the public exchequer should be incurred without prior concurrence of the proper authority.

3. To avoid any dissatisfaction amongst the temporary staff due to the non-receipt of pay in due time, it is requested that the renewal for sanction of temporary posts expiring on the 28th February of every year should be sent to the Finance Department invariably on or before the 31st December preceding. Similarly, the sanction for which expires on a different date the proposals for renewal of such

temporary posts should be submitted to the Finance Department at least two months ahead of the date of expiry of the previous sanction. Unless the above instructions are strictly adhered to, it may entail inordinate delay in the disposal of such sanctions and the Controlling Officer concerned will be held responsible for the inconvenience caused to incumbents of the temporary post. Any deviation from the above procedure will be viewed as a serious irregularity against the Department concerned.

3. Retention (Permanent)- Delegation of power regarding permanent retention of posts.

I. No. FEB.
93/77/40, dated
06/03/1978

Sub:- Delegation of power of sanctioning permanent retention of temporary posts.

In supersession of this Department letter No.FE.1163/75/1 Dated 05/08/76, I am directed to say that in pursuance of the Government assurance, the Governor of Assam is pleased to delegate the powers of sanctioning permanent retention of temporary posts continuing for 5 years or more in the manner prescribed below and subject to fulfilment of the conditions indicated thereafter.

POWERS DELEGATED

1. In case of any post for which the appointing authority is at the District Level, the power of permanent retention of temporary post is delegated to the District Authority.
2. In case of any post for which the appointing authority is the Head of the Department, the power of delegation of permanent retention of temporary post is delegated to the Head of the Department.
3. In case of any non-Gazetted post for which the Government is the appointing authority, the power of delegation of permanent retention of temporary post is delegated to the Administrative Department.
4. In case of Gazetted post like Registrar in the Heads of Departments the power of delegation of permanent retention of such temporary post is delegated to the Secretary of the Administrative Department of the respective Heads of Departments.
5. In case of some Gazetted posts, namely :-
 - (i) Administrative Officer in the Heads of Departments.
 - (ii) Superintendent in Assam Secretariat.
 - (iii) Stenographer Grade I in the Assam Secretariat, the power of delegation of permanent retention of such temporary post is delegated to the Chief Secretary to the Government.
6. In case of any other Gazetted post for which the Government is the appointing authority, the existing procedure of the Administrative Department making the post permanent with the approval of the Finance Department may continue.

CONDITIONS TO BE FULFILLED

The above delegations are subject to fulfilment of the following conditions :-

1. The Department/Office itself must be a permanent one.
2. The posts to be retained permanently must have continued for 5 years or more from the date of their original sanction.
3. The posts should not be temporary nature sanctioned for specific work and for a specific period.
4. The posts are not against any scheme which is taken up purely on an experimental measure or on an ad-hoc basis.
5. A copy of the orders sanctioning permanent retention must be endorsed to the Heads of Department (if the appointing authority is subordinate to him), to the Administrative Department (if the Appointing Authority is the Heads of Department), to the Finance Department (if the Appointing Authority is the Governor) together with a statement as per proforma given below :-

Sl. No.	Category of posts	No. of posts	No. and date of the letter/letters under which the post/posts was/ were originally created.	Remarks.
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This will take effect from the date of issue.

2. O.M. No. FEB.
95/77/33, dated
13/02/1980

Sub:- Delegation of powers of sanctioning permanent retention of temporary Gazetted posts.

In pursuance of the Government assurance the Governor of Assam is pleased to modify the provisions of para 6 of this Department letter No.FEB.95/77/40 dated 06/03/78 in the matter of delegating the powers of sanctioning permanent retention of temporary Gazetted posts continuing for 5(five) years or more in the manner prescribed below and subject to fulfilment of the conditions indicated in this Department letter No.FEB.95/77/40 dated 06/03/78.

POWER DELEGATED

"6-In case of any other Gazetted posts for which the Government is the appointing authority the power for sanctioning permanent retention is delegated to the Administrative Department of the Government subject to fulfilment of the conditions as indicated in Finance (Estt.-B) Department's letter No. FEB.95/77/40 Dated 06/03/78 and submission of the report as per proforma given below as and when such posts are permanently retained."

Sl. No.	Category of post	No. of posts	No. & date of the letter/ letters under which the post/posts was/were originally created	No. & date of the letter of the last renewal	Remarks if any
1	2	3	4	5	6

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

3. O.M. No. FEB.
75/79/69, dated
30/07/1981

Sub:- Delegation of Powers of sanctioning permanent retention of temporary post- both Gazetted and non-gazetted.

The undersigned is directed to refer to this Department's letter No.FEB.95/77/40 dated 06/03/78 together with this Department O.M.NO.FEB.95/77/55 dated 15/02/80 and say that it has been observed that lots of confusion arising out of the conditions set forth in this Department letter No.FEB.95/77/40 dated 6/3/78 are hindering the permanent retention of the posts specified under conditions No.2,3 and 4 in relation to condition No.1 mentioned therein and the Departments are taking recourse to condition No.2 in making the posts specified under condition No.3 and 4 permanent just after normalisation which is irregular.

The following clarification is given in respect of condition Nos. 1 and 2 of this Department letter No.FEB.95/77/40 dated 06/03/78 for general information in order to allay the confusion and remove irregularity as pointed out above-

(1) The expression "Department/ Office" in the condition No.1 of this Department letter No. cited above means that the Department or the office to which the posts belong, either gazetted or non-gazetted, must be a permanent one and the posts to be made permanent are not covered by the conditions No.3 and 4 or the letter cited above.

(2) The following sentence is to be added after closing of the condition No. 2 with the word "Sanction" against condition No.2. "In case of a temporary post sanctioned for any specific work for a specific period (vide condition No.3) or created against any scheme on an experimental nature (vide condition No.4), the period of 5(five) years cited above should be calculated with effect from the date of normalisation of the schemes under which the post was created."

The above instruction should be strictly followed in making any post permanent.

4. Retention - Relating to temporary post.

1. O.M. No. FC.
(1)29/87/1, dated
23/08/1988

It has come to the notice of the Government that many Administrative Departments fail to issue sanction for retention of posts in spite of financial powers delegated to them under provision(a) and (b) of the Sl. 2(1) of the D.F.P. Rules, 1960. As a result of this it has become usual to find Departments moving Finance Department for ex post facto sanction for retention. This is against existing norms of financial administration. Such irregularities should be avoided and Administrative Departments are requested to ensure their avoidance in future. Timely action must be initiated for issuing necessary sanction for retention of those posts for which Administrative Departments are competent under the D.F.P. Rules. To avoid such situation and irregularity in future, it is suggested that each Administrative Department maintain a register of posts under them in the form as prescribed in the Manual of Office Procedure, Secretariat 1981 under para 229.1, to ensure timely action for retention and regular annual sanction.

2. O.M. No. FC(I)
18/89/1, dated
20/04/1989.

Of late it has been observed that most of the Administrative Deptts. have been retaining posts in a routine manner, as a matter of course. Finance, therefore emphasise that in case of retention of posts, the following basic requirements be examined :-

- (i) Justification for retention.
- (ii) Whether the posts and budget provision for them actually exist.
- (iii) Whether the posts have been filled up.
- (iv) Whether the scheme under which the posts were originally created, is of temporary nature. If so, the full-strength of posts may not be necessary for further retention upto end of the period of the scheme and then only the barest minimum need based staff may be retained.

All Administrative Deptts. are therefore requested to carefully scrutinise the matter of retention of each and every post as aforesaid to ensure justification for requirement of posts from period to period, before agreeing to retention. In case the posts are surplus, attempts should be made to adjust them against new creation under different schemes.

Proposals requiring Finance's concurrence may also be scrutinised accordingly before sending such proposals to Finance for retention.

3. O.M. No. FC(I)
18/89/2, dated
24/10/1989.

It has come to the notice of Government that inspite of powers delegated under serial Nos.2(i)(a) and 2(i)(b) of the Delegation of Financial Powers Rules, 1960 and instructions issued vide O.M.NO.FC(I) 29/87/1 Dated 23/08/88 regarding avoidance of delay in issuing sanction for retention of temporary posts and O.M.NO.FC(I)18/89/1 dated 20/04/89 regarding justification for retention etc., the practice of submitting proposals to Finance to concur to ex-post-facto sanction for renewal of temporary posts after lapse of several years since the date of last sanction, is still continuing. Seeking ex-post facto approval is irregular and needs to be avoided.

Delay in renewal of posts also causes hardship to Govt. employees who may have to go without salaries for several months. Actual need for the posts, has invariably to be evaluated, however, before agreeing to retention.

2. In order to avoid delay, it is emphasised that proper co-ordination between the Administrative Department and Heads of Departments should be maintained and that renewal for sanction of temporary posts expiring on 28th February (or 29th) of every year, requiring Finance's concurrence, should be sent to the respective control Branches of Finance invariably on or before the 31st December, preceding.

Proposals for renewal of temporary posts for which sanction expires on different dates, should be sent to Finance, if so required under the D.F.P. Rules, 1960, at least two months ahead of the date of expiry of the current sanction. Similarly, cases for renewal of posts falling within the purview of the Administrative Departments, may be evaluated on the basis of actual need well ahead of the date of

expiry of current sanction to ensure proper analysis of needs and if retention is decided on, action under the D.F.P. Rules, 1960 may be taken well in time.

The decision to retain a post requires the fulfilment of the following basic conditions :

- (i) Justification for retention keeping in view the temporary nature of the scheme and the conditions under which the posts were created, whether such conditions still exist or not;
- (ii) Whether all the posts are in existence and were filled up;
- (iii) Whether budget provision would be available and included in the next year's estimates;
- (iv) Whether the Register of posts have been maintained upto-date, checked and timely action initiated for all the temporary posts (Ref. para 229 of the Manual of Office Procedure-Secretariat, 1981) at least 3 months ahead of dates of expiry of the current sanction.

3. All Administrative Departments are therefore requested to carefully scrutinise the matter of retention of each and every temporary post and in case the posts appear surplus, attempts should be made to adjust them against new creation under different schemes. These instructions should be strictly adhered to so as to avoid delay or requirements of ex-post-facto sanction. It is impressed upon all concerned that flimsy grounds such as non-receipt of proposals from Directorates, loss of documents, oversight etc. will not be considered by Finance Department and in future condonation of such irregularity by according ex-post-facto sanction will not be made. It is also emphasised that no expenditure from the public exchequer should be incurred against posts wanting sanction for renewal from the proper authority.

4. O.M. No. FEC(I)
18/39/21, Dated
13/06/1994

Sub:- Retention of temporary posts.

Financial powers have been delegated to the Administrative Departments of the Government to sanction annual retention of temporary posts under them for five years, following the year, in which the posts are created with the concurrence of Finance Department. The concurrence of the Finance Department is necessary for retention of the posts for one year after every five years retention by the Administrative Depts. in exercise of the above mentioned delegated powers. However, the Administrative Depts. do not have the delegated powers to sanction any annual retention ex-post-facto.

It is found that many Administrative Departments fail to issue sanction for annual retention of temporary posts in time and then move Finance Department for concurrence to ex-post-facto retention of such posts, sometimes for several years at a time. This not only puts the incumbents of these posts into great hardship, but also adds unnecessarily to the volume of works of the Finance Department. The Government attach utmost importance to the timely retention of temporary posts and for this purpose, all the Administrative Departments are requested to exercise their delegated powers for annual retention in time.

In those cases, where the Finance Department's concurrence is necessary for any regular or ex-post-facto retention of posts, the Administrative Department should furnish the following documents/

information, while moving any file to Finance Department, so that such proposals can be cleared by the Finance Department promptly without any further reference to the Administrative Department.

- (i) Original file, wherein the posts were created.
- (ii) Full justification for further retention of the temporary posts, taking into account, the temporary nature of the scheme and the conditions, under which the posts were created.
- (iii) Views of the Sr. F.A/F.A. and the approval of Departmental Commissioner & Secretary/Secretary on the proposal.
- (iv) If the relevant file wherein the posts were created is not handy, the original sanctioning letter and also the retention orders, issued after the creation of the posts or after the last retention issued with the concurrence of Finance Department.
- (v) The Register, maintained as per the provision of para 229.1 of the Manual of office Procedure-Secretariat, 1981.
- (vi) Specific fund provision under plan/non-plan with detailed head of account in the Budget with page number.
- (vii) Incumbency list, in case of a proposal for ex-post-facto retention.

Each proposal for retention should cover all the posts created/retained with the concurrence of Finance Department under one sanction.

Posts, not retained continuously for consecutive five years from the year of creation/last retention with the concurrence of Finance Department automatically stand abolished. For revival of the Post(s), so abolished, the Department should submit fresh proposal to the Finance Department with full justification. If the expenditure for the posts is to be met from plan provision, the approval of the Planning & Development Department should be obtained before moving the Finance Department.

In respect of a proposal for retention of posts under a centrally sponsored scheme/central sector scheme, etc., intimation received from the Government of India regarding the continuation of the scheme and also the position of reimbursement by the Government of India should be indicated.

A proposal for the retention of posts under the Education Department should show clearly the break-up of each category of posts in respect of concerned offices/schools/colleges etc., indicating the names of the institutions, separately for each district/sub-division.

Proposals for regular retention of posts for a particular year should be sent to the Finance Department immediately after the Budget for the said year is passed by the Assembly and in no case, later than the 30th June of the year.

To ensure the timely issue of retention order of posts, the Treasury Officers have been instructed not to pass the pay bills of the incumbents of the temporary posts without proper retention order supported by incumbency list.

In case of surplus staff, arising out of discontinuance of any scheme, the Department should examine the matter and try to adjust such surplus staff against the creation of new posts under new schemes, if any.

S. O.M. FEB.
26/4/93, dated
05/01/93

Sub :- Sanction for retention of temporary posts.

There are a large number of temporary posts of the State Government. Sanction for retention of these posts is required to be issued every year. As reference to the Finance Department every year for each post will consume a lot of time, the Finance Department, vide Sl. No. 2 of schedule-I of Delegation of Financial Power Rules, 1960, (Extract at Annexure-1) has delegated power to the Administrative Department to issue sanction for the retention of the temporary post for one year at a time for a period of five years subject to admissibility. As sanction for retention of such temporary posts expires at the end of February every year, fresh sanction for retention is required to be issued immediately after February every year to keep the continuity of the drawal of pay and allowances by the temporary employees regularly.

It has, however, come to the notice of the Finance Department that most of the Administrative Departments either do not exercise this delegation of power and issue sanction for the retention of the temporary posts or take action very late, some departments, particularly Education Department and Animal Husbandry and Veterinary Department have been found to have not issued sanction for the retention of the temporary posts under them for years together and approach the Finance Department for ex post facto sanction for many years at a time.

For want of retention orders the temporary employees face hardship. At the same time it is needless to emphasise that any drawal of pay without Government sanction is a serious financial irregularity.

It is, therefore, urged upon all Administrative Departments to take this matter most seriously and start processing of proposals for the retention of all temporary posts subject to admissibility in the month of February/March and issue sanction immediately after the budget for the following financial year is passed by the State Assembly.

Where a reference to the Finance Department is necessary due to expiry of five year term or for any other reasons, the Administrative Department will submit their file to the concerned Control Branch of the Finance Department with the information and within the time schedule, prescribed in the Finance Department O.M. No. FEC(I) 18/89/21 dated 13/06/1994.

The Special Commissioner/Special Secretary/Commissioner and Secretary/Secretary of every Administrative Department of the State Government are requested to ensure strict compliance with this Government circular.

ANNEXURE - I

NATURE OF POWER

EXTENT OF POWER

GENERAL CONDITION, IF ANY

2. (b) Renewal of sanction for staff (both plan and non-plan) sanctioned by Finance Department

(a) For one year at a time for the full period of the sanctioned scheme in respect of posts under "Plan".

(i) Availability of funds by valid appropriation.

(b) Subject to a maximum period of five years. (ii) Conformity with original sanction.

(iii) Circumstances which weighed in creating the posts still exists.

5. Refreshment- Quantum of fund admissible to different categories of officers.

**1. No. FC(III).
49/81/6, dated
24/09/1984**

Sub:- Allotment of fund for meeting expenditure in connection with light refreshment by the Secretaries of the Department etc.

I am directed to say that in view of the circumstances to meet expenditure for light refreshment for meeting, discussion/conference by Secretaries etc., certain amount were to be allotted to the Secretaries of the Departments, Commissioners, Additional Chief Secretary and Chief Secretary to meet the same and you were also requested to allot the fund. But certain Secretaries etc. are holding charges of more than one Departments and as a result some more amounts than actually allotted, are required for meeting the expenditure.

In consideration of the same and in partial modification of the letter No. FC(III). 49/81/1 dated 01/09/84, it has been decided to allot the following amounts to Secretaries/Commissioners/Additional Chief Secretary/Chief Secretary for meeting the expenses on light refreshments charges of one or more Departments. This takes effect from 01/09/84.

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| 1. Chief Secretary/Additional Chief Secretary | Rs. 800/-p.m. |
| 2. Commissioner | Rs. 200/-p.m. |
| 3. Secretaries/Additional Secretaries | Rs. 150/-p.m. |

**2. NO. FC(III)
49/81/23, dated
19/08/1985**

Sub:- Allotment of fund for meeting the expenditure in connection with light refreshment by the Joint Secretary to the Department etc.

In continuation of this Department letter No. FC(III). 49/81/6 dated 24/09/84, I am directed to say that Joint Secretaries of the Government of Assam, had to held discussion, meeting and conference in their Office Room by virtue of their official position where light refreshments are served. In consideration of the same, it has been decided to allot the following sum to the Joint Secretaries having charges of one or more Departments for meeting the expenses on Light Refreshment charges and the same may be allotted to the Officers concerned for refreshment charges. Accounts may be maintained as usual.

This takes effect from 01/08/85.

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| 1. Joint Secretaries to the Government of Assam | Rs. 100/- p.m. |
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Sub:- Entitlement of light refreshment charges- revision of.

3. O.M. No.
FC(III). 49/81/37,
dated 30/07/94

Consequent upon the increase in the number of meetings/discussions etc. and in view of increase in the cost of tea, snacks etc., the Governor of Assam is pleased to refix the ceiling of entitlement of refreshment charges of the following officers at the rates as indicated against each w.e.f. 01/08/94.

Designation of the officials	Ceiling of entitlement of refreshment charges effective from 01/08/94.	Remarks
1. Chief Secretary	Rs. 2500/- p.m.	This revised rate will be admissible to the officials of the rank of Chief Secretary also.
2. Additional Chief Secretary	Rs. 1500/- p.m.	This revised rate will also be admissible to Special Commissioners.
3. Commissioners & Secretaries	Rs. 500/- p.m.	
4. Secretaries	Rs. 350/- p.m.	
5. Additional Secretaries	Rs. 250/- p.m.	
6. Joint Secretaries	Rs. 150/- p.m.	

This supersedes this Department O.M.NO.FC(III)49/81/36 dated 29/07/94.

6. Refreshment-Quantum of fund admissible to different categories of Ministers.

1. No. S(N)55/92/6,
dated 05/08/1994

The monthly ceiling of entertainment of refreshment charges in respect of Ministers/State Ministers is revised as under w.e.f. 01/08/1994-

- (1) Minister of Cabinet rank from existing rate of Rs. 1500/-p.m. to Rs. 3500/-p.m.
(2) Minister of State from existing rate of Rs. 1000/-p.m. to Rs. 2500/-p.m.

The other terms and condition as communicated earlier vide this Department letters No.S(N) 55/92/4 dated 03/06/92 and No.S(N)55/92/5 dated 06/07/92 will remain unchanged.

This issues with the concurrence of Finance EC(III) Department vide their U/O endorsement No. Finance EC(III)500/94 dated 28/07/94.

7. Remuneration/fee- For Chairmen/Members of Committees/Commissions etc.

1. O.M. No. FEB.1
2/79/2, dated
22/3/1979

Sub:- Uniform rates of remuneration/fees to the Chairman/Members of various Committees/ Commissions etc.

The question of fixing an uniform rate of remuneration/fees to be paid to non-official

Chairman/Members of various Commission/Committees has been under consideration of Government for sometime past, in order to standardise the quantum of rates of such remuneration and to see that neither under favour is shown nor injustice is done to anyone, the Government after careful consideration have fixed certain uniform rates as shown in Appendix (A) of the enclosed statement for information and guidance of all concerned.

It is requested that henceforth, the rates as shown in the enclosed annexure should be strictly followed while submitting such proposals to Finance Department in future.

This cancels this Department's O.M.NO.FEB.12/79/1 dated the 13th March, 1979.

APPENDIX-(A)

ALLOWABLE SITTING FEES TO THE CHAIRMAN/MEMBERS OF VARIOUS COMMISSION/COMMITTEE

Category I	Category II	Category III
(1)	(2)	(3)
1. Retired High Court Judge	1. Retired District Judges	1. Ex-M.L. As.
2. Retired High Commissioner/Ambassadors of Cabinet Ministers or Chief Secretary's rank and officers of equivalent rank including ex-Chief Secretaries and ex-Secretaries to the Government of India.	2. Retired High Commissioners/Ambassadors, other than those mentioned at SL 1, 2 of category 1.	2. Retired Magistrates and S.D.O. etc.
3. Top ranking Lawyers/Advocates practising in High Court etc.	3. Retired District Magistrates.	3. Advocates/Lawyers in Lower Court
4. Ex-Chief Minister/Minister	4. M.L. As.	4. Other non-officials members of different spheres of activities
	5. Retired Vice-Chancellors of Universities	
	6. Retired I.A.S./I.P.S./I.F.S. Officers etc.	
	7. Retired Chief Engineer	
Chairman @ Rs. 100/- per day	@ Rs. 75/- per day	@ Rs. 50/- per day.
Member @ Rs. 75/- per day	@ Rs. 45/- per day	@ Rs. 35/- per day.

2. O.M. No.
FEB. 250/95/1,
dated 30/11/95

Sub :- Uniform rates of remuneration/fees to the Chairman/Member of various Committees/Commissions etc.

The question of enhancing the rate of remuneration/fees to be paid to non- official Chairmen/Members of various Commission/Committees has been under consideration of Government for sometime past. The Government after careful consideration is pleased to refix the rates of remuneration/fees as shown in Appendix (A) of the enclosed statement with effect from 01/11/1995

This supersedes this Department's O.M. No. FEB. 12/79/2 dated 22/03/1979.

8. Remuneration - Admissible to Paper-Setters/Examiners/Supervisors etc.

1. O.M. No. FEB.
32/80/49, dated
14/12/1987

Sub:- Remuneration for Paper Setters/Examiners/Supervisors etc.

The question of fixing a uniform rate of remuneration to be paid to the Paper Setters/Examiners/Supervisors etc. of various Departments for conducting Departmental and other recruitment examinations was under consideration for some time past. The Government after careful consideration and in supersession of earlier orders have fixed the rates for examinations conducted in the Secretariat/ Heads of Department Office as indicated below:-

Designation	Rates
1. Supervisor	Rs. 60/- per day for all examinations
2. Assistant Supervisor (Where necessary depending on the number of candidates appearing in a particular venue).	Rs. 50/- per day for all examinations
3. Invigilator	Rs. 20/- per shift. Rs. 40/- per day. Rs. 20/- per shift for single shift examination.
4. Treasury Officer	Rs. 40/- per day.
5. Treasury Assistant	Rs. 20/- per day.
6. Assistant	Rs. 25/- per day.
7. Paper setters for examinations	Rs. 100/- per question paper.
8. Paper setters in composition General English/Language for Stenographer/Typist examinations.	Rs. 50/- per question paper.
9. Examination of answer script of examinations.	Rs. 2.50 per script.

10. Examination of answer script in general English/Language (for Stenography/Typist examinations).	Rs. 2/- per script.
11. Examination of dictation script	Rs. 2/- per script.
12. Examination of typing script for Typist Examination.	Rs. 1.50 per script.
13. Head examiner for Examinations.	Rs. 150/- as Head Examiner (Rs. 3.00 per script if examined).
14. Head Examiner of Stenography Examination.	Rs. 150/- as Head Examiner (Rs. 2.50 per script if examined).
15. Head Examiner of Typist Examinations.	Rs. 150/- as Head Examiner (Rs. 2/- per script if examined).
16. Scrutinised for answer scripts of examinations.	Rs. 0.50 paise per script.
17. Scrutinizer of dictation script/Type script.	Rs. 0.50 paise per script.
18. Dictator for stenography speed test.	Rs. 30/- per dictation.
19. Tabulator incharge	Rs. 150/- as incharge.
20. Tabulator	Rs. 0.10 (ten) paise per script.
21. Grade IV staff	Rs. 15/- per day.

This will come into force with immediate effect.

3. No. FEB.
32.80.70, dated
11/01/1989

Sub :- Remuneration to the Paper setter(s)/Examiners etc. for conducting recruitment examination.

I am directed to invite a reference to the subject cited above and to say that the rate of remuneration to the paper setters/examiners etc., for conducting the examination for recruitment to the posts of Junior Accounts Assistant in the Treasuries will be the same as prescribed under O.M. No. FEB. 32/80/49 dated 14/12/87.

There should be one Supervisor for each centre and one Assistant Supervisor for each additional building where examination is held. The number of Invigilators should be the barest minimum. This is for information and necessary action.

9. Retirement-Calculation of the date of.

1. No. FEG.
15/91/7, dated
11/09/1991

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 "Explanation" shall be inserted below F.R.56(a) in Chapter IX of the Assam Fundamental Rules and Subsidiary Rules.

"Explanation- For the purposes of this sub-rule, a Government servant whose date of birth falls on the first day of any month shall have attained the age of 58 years on the afternoon of the last day of the preceding month."

2. O.M. No. FE.
87/92/38, dated
18/05/1993

Sub:- Calculation of date of retirement.

The undersigned is directed to invite a reference to this Department Notification No.FEG.15/91/7 dated 11/09/91 clarifying the date of retirement of a Government servant after attaining the age of 58 years.

In case any Government servant moves the Hon'ble High Court challenging the spirit of Notification, the concerned Department should contest the case in the light of the direction embodied in the aforesaid Notification. If, however, any adverse orders is passed by the Hon'ble High Court the Department concerned with legal opinion from the Judicial Department shall prefer review petition before the Hon'ble High Court/Special Leave petition before the Hon'ble Supreme Court.

10. Retirement (voluntary)- Conditions for the grant of.

1. O.M. No. FEG.
118/75/P6/4, dated
12/09/1984

Sub:- Voluntary retirement with weightage of 5 years service.

At present a Government servant may, by giving atleast 3 months notice in writing to the appropriate authority, retire from service after he has attained the age of 50 years or after he has completed 25 years of service, whichever is earlier as per provision of F.Rs 56(c). Pursuant to the recommendation of the Pay Commission 1979, it has been decided by the Government that the minimum requirement of qualifying service for the purpose of voluntary retirement be reduced to 20 years from 25 years with weightage of 5 years of service, other conditions remaining unchanged. Accordingly the Governor of Assam is now pleased to order as follows :-

A Government servant may, by giving notice of not less than 3 months in writing to the appropriate authority, retire from service at any time after he has attained the age of 50 years or after he has completed 20 years of qualifying service, whichever is earlier.

In the case of a Government servant retiring on completion of 20 years of qualifying service, the qualifying service in his case for the purpose of pensionary benefit shall be increased by a period not exceeding 5(five) years subject to the condition that the total qualifying service rendered by the

Government Servant does not in any case exceed 33 years and also it does not take him beyond the date of superannuation.

Notional increase in the qualifying service shall not entitle a Government Servant to any notional fixation of pay for the purpose of calculating Pension and Death-cum-Retirement Gratuity, which will continue to be regulated on the basis of the emoluments with reference to his actual date of retirement as defined in the Assam Service (Pension) Rules, 1969.

The benefit envisaged above will not, however, be admissible to Government servants retiring on attaining 50 years of age having less than 20 years of qualifying service at their credit and also to those who are prematurely retired by the Government in the public interest under F.R.56(b) of F.Rs and S.Rs.

The relevant provision of the State F.R. & S.Rs and Assam Services (Pension) Rules, 1969 may be deemed to have been amended to the extent of the provisions of this Office Memorandum. Formal amendment to the relevant Rules will be issued in due course.

This will take effect from 1st September, 1982.

11. Regularisation - Absence of Government servants who were dismissed /removed from service during emergency.

I. O.M. No. FEG,
16/79/1, dated
31/03/1979.

Sub:- Regularisation of the period of absence of Government servants who were dismissed/removed from service during Emergency.

The period of absence of those Government servants who were dismissed/removed from service with the aid of provisos (a), (b) & (c) to Article 311 (2) of the Constitution of India during the period of internal emergency and who have since been reinstated or will be reinstated in service will be regularised as follows:-

In a case in which a person is re-instated and the disciplinary authority decides not to proceed further against him, the person concerned may be deemed to have been fully exonerated and the case may be regularised as per provision of F.R.54 (2).

In a case in which a person is re-instated but the competent authority decides to proceed further against him in accordance with the provision contained in Government O.M.NO.ABP.69/78/Pt/49 dated 29/07/78, it may be regularised as per F.R.54 (4).

The cases of persons who are deemed to be placed under suspension in terms of rule 15(A) (4)(iii) of A.S.(Discipline and Appeal) Rules, 1964 will be decided on the final outcome of the proceedings.

11.(A). Re-imbursement - Due from Central Government.

I. No. FEA,
13/83/70, dated
03/11/88.

Sub :- Reimbursement due from Central Government delay - therein.

It appears that reimbursement from Government of India due to the State Government on account of Central Sector Schemes, Centrally Sponsored Schemes and other business

transactions such as sale of timbers to the railways has not been sorted out by several departments. For example, Public Works Department is to receive about Rs. 9 crores on account of national highways, Forest Department is to receive about Rs. 7 crores from the DGS&D and the Industries Department is to receive about Rs. 9 crores on account of subsidies.

2. The delay in reimbursement has severely affected ways and means position of the State Government. The Chief Minister has taken a very serious note of the delay in the reimbursement and he has desired that all the administrative department may be requested to take up the matter with the Government of India both at the official level and the ministerial level. A letter may go from the Chief Secretary to the concerned Secretary to the Government of India and from Chief Minister to the concerned Union Minister.

3. All the departments are requested to furnish the list of reimbursement due from Government of India by November 10, 1988. This information is required for the ensuing discussion of the Chief Minister with the Prime Minister scheduled for November 22, 1988.

12. Remittance- Procedure regarding remittance of money by postal money order.

1. G.O.I. No. F.10
(59)-B/69, dated
18/09/1969

2. No. BB(I)
44/68/P1/51, dated
14/10/1969

Sub:- Remittance of moneys by postal money order consequent on printing of blank money order forms- procedure regarding.

It has now been decided, in consultation with the Comptroller and Auditor General of India, that the following procedure may be adopted in remitting dues payable by Government by postal money order :-

(a) Remittance by a Treasury Officer-

Blank Postal Money Order Forms are made available to Treasuries free of cost by the Posts and Telegraphs Department. Hence there will be no difficulty in arranging remittance by postal money order by a Treasury Officer. Money Order commission charges including the cost of Blank Money Order Form will be adjusted by Book Transfer in the usual manner according to the existing procedure.

(b) Remittance by a Departmental Officer at payee's cost-

In cases where remittances are made by a Departmental Officer by postal money order, the cost of remittance of which is borne by the payee concerned, the Departmental Officer may purchase a Blank Money Order Form from any Post Office and remit the amount after deducting the Money Order commission, including the cost of purchasing the Blank Money Order Form. The cost of the Form and the Money Order commission will be treated as forming one transaction, and entries will accordingly be made in the cash book.

(c) Remittance by a Departmental Officer at Government cost-

In case of remittance of amount payable by a Departmental Officer, where the cost of remittance is borne by the Government, the Blank Postal Money Order Form may be purchased from the Permanent

Advance, the expenditure being treated as final charge of the office on the date of purchase. As and when the amount is remitted to the payee by Postal Money Order, the net commission paid to the Post Office (the total amount of commission as reduced by the cost of Blank Money Order Form) as also the amount remitted will be treated as expenditure on the day of remittance. Entries will be made in the Cash Book as and when the transaction takes place.

In offices, where remittances of amounts payable by Government at the latter's cost is a common feature, it is permissible to purchase out of Permanent Advance Blank Postal Money Order Forms in bulk from Post Offices, an account of Blank Money Order Forms being kept in the same form as the account of Service Postage stamps.

13. Re-appropriation- Delegation of power to Administrative Departments.

I. No. BB(T).
40/67/5, dated
09/06/1967

Sub:- Delegation of financial powers to the Administrative Departments in respect of re-appropriation.

In supersession of BB(T)40/67/1 dated 31st May, 1967, the following instructions for re-appropriation are issued:-

2. Under Rule 111 of the Budget Manual all Administrative Departments are competent to sanction re-appropriation between Heads subordinate to Minor Head subject to the provisions of Rules 107 to 110 of the said Manual. Any proposal for re-appropriation from one Minor Head to another Minor Head within a grant requires the prior sanction of the Finance.

3. The powers of re-appropriation within a grant, hitherto exercised by the Finance Department under Rule 107((II) of the Budget Manual, read with Rule 35(I) (i) of the Assam Rules of Executive Business is delegated to the Administrative Departments of the Government subject to the fulfilment of the following conditions:-

- (1) The provision under any Sub-head shall not be increased by more than 25 percent of the original provision by re-appropriation and subject to an overall ceiling of 25 per cent under any Minor Head.
- (2) No new service will be introduced by the re-appropriation whatsoever.
- (3) The re-appropriation should not have any effect of undertaking of recurring liability.
- (4) No re-appropriation will be permitted for increasing the budgetary provision for travelling allowance of officers and establishment and contingencies.
- (5) Subject to the "Explanation" given below, the provision under a Sub or Minor Head effected by the re-appropriation will not be restored in subsequent years.
- (6) Subject to the "Explanation" given below, the re-appropriation should not affect or reduce the volume or physical target of work originally contemplated to be done.

- (7) Subject to the "Explanation" given below, the re-appropriation will not have the effect of restoring a cut or reduction made by the Finance Department after scrutiny of the budget proposal.
- (8) No re-appropriation can be made from a Sub-Head accommodating expenditure which is, or is likely to be, re-imbursed by the Government of India or any other agency, to any Sub-head which does not accommodate such re-imbursable expenditure.
- (9) No re-appropriation can be made from the Plan budget to the normal budget.
- (10) No re-appropriation can be made from a Head accommodating a Centrally sponsored scheme.
- (11) No re-appropriation will be allowed to enhance provision under a works project or under a Suspense Head only to purchase materials unless such materials are required for use during the year.
- (12) The following restrictions as laid down in Rule 107 to 111 of the Budget Manual will be scrupulously observed :-
 - (a) No re-appropriation will be sanctioned from a charged Head to a Voted Head and vice versa.
 - (b) No re-appropriation will be sanctioned from a provision made for Sixth Schedule areas to General and vice versa.
 - (c) No re-appropriation will be sanctioned out of provision obtained through Supplementary Demand for specific purposes.
 - (d) No re-appropriation will be sanctioned to increase the provision under secret services beyond a limit of 25 per cent of the original provision.

Explanation:- When there are two schemes both of which can be completed by alteration of time-schedule and increasing or reducing the provision in a particular year, without affecting the total approved expenditure of both the schemes, re-appropriation can be made. For instance, if scheme "A" with a production target of 50 units is time-scheduled for completion in 4 years and scheme "B" is scheduled for completion in 3 years with a production target of 60 units, and if the Administrative Department feels that by re-appropriation of funds from scheme "B" to Scheme "A", the Scheme "A" can be completed in, say, two years, without reducing the targeted unit-production of 50, and if it is felt that by reducing the approved funds for Scheme "A" in the last two years and adding to scheme "B", the same targeted production of scheme "B" can be fulfilled, so that the total expenditure over the period as approved for "A" and "B" is not increased then re-appropriation is permissible, in such a case, a clear statement showing the rephrasing of the time-schedule and the expenditure shall have to be sent simultaneously to the Finance Department. "The restriction to keep the limit of expenditure within a overhead Ceiling of 25 per cent under a Sub-head will not however apply in such cases although under a Sub-head will not however apply in such cases although over-head Ceiling under a Minor Head will not be affected".

4. These instructions came into force with effect from 1st June, 1967.

13.(A) Re-appropriation - Delegation of power to administrative departments.

2. No. BB.
213/89/73, dated
23/11/89

Sub :- Financial powers in respect of re-appropriation.

I am directed to say that under the financial powers delegated, Administrative Departments can sanction, subject to certain restrictions, re-appropriation from the detailed head "Salary" to other detailed heads and the Heads of Departments to the detailed head "Travel Expense" from other detailed heads.

The Government after reviewing the powers delegated to different authorities in respect of re-appropriation has decided to withdraw the aforesaid powers of the Administrative Department and the Heads of Department. Henceforward no reappropriation should be made from the saving under "Salary" to any other head and also from any other head to "Travelling Expenses". This will come into force with immediate effect.

13.(B) Re-appropriation - Transfer of funds from "Revenue" to "Capital".

1. No. BB.
75/88/14, dated
28/10/81

Sub :- Reappropriation of funds between "Revenue" and "Capital" (including loans) under the composite Demands for Grant.

I am directed to invite a reference to para 107 of Budget Manual of the Government of Assam, and delegations made thereunder regarding reappropriation of funds from one major/minor head to another under certain circumstances. A question is often raised whether reappropriation of funds is permissible from one major head under 'Revenue' to another under 'Capital' (including loans) if the provision is under the same Demand for Grant.

The Government of India, Ministry of Finance in their letter No F3 (104)-B(D/78 dated 5th March 1979 have explained clearly that the constitutional provisions in this respect do not permit reappropriation between 'Revenue' and 'Capital'. The same position applies in respect of State's Budget also.

It is therefore clarified for the guidance of all that although in the same Demand for Grant, savings in the funds provided in the Revenue Section cannot be diverted to meet additional requirement in the Capital Section or vice versa.

14. Re-employment- regulation of pay on.

I. O.M. No. FMP.
121/81/40, dated
03/07/1985

Sub:- Regulation of pay on re-employment-Recovery from pay on account of pension equivalent to death-cum-retirement gratuity where there is delay in payment of gratuity.

The existing rules for fixation of pay on re-employment of a Government pensioner is that pay plus pension and pension equivalent of D.C.R. Gratuity should not exceed the pre-retirement pay (vide Note I below rule 165 of A.S.(P) Rules, 1969). The pension equivalent of death-cum-retirement gratuity is therefore required to be adjusted from the pay allowed on re-employment (vide rule 171 of A.S.(P) Rules, 1969).

According to the existing simplified procedure laid down in O.M.NO.FAP/SC/9/76/5 dated 29/04/76, pension and death-cum-retirement gratuity becomes payable on the first day of the month following the month in which the Government servant retires. Cases have, however, arisen/may arise where pension and death-cum-retirement gratuity were/are authorised after the date on which the pensioner was re-employed and consequently the pension equivalent of gratuity is recovered in arrears from the pay on re-employment. It has been represented that recovery of the element of pension equivalent of gratuity in respect of the period prior to the payment of gratuity causes hardship to the individual concerned in the sense that such an individual becomes eligible to derive the benefit of gratuity only from the date on which the payment is authorised.

The matter has been considered carefully and the Governor of Assam is now pleased to order that when the delay in the authorisation of death-cum-retirement gratuity occurs on account of laxity on the part of administrative authority the element of pension equivalent of gratuity should be recovered from the pay allowed on re-employment from the date on which the authority for payment of the gratuity amount is issued.

The provision of this O.M. shall not apply if the delay in the authorisation of the amount of death-cum-retirement gratuity is caused because of the failure on the part of Government servant to comply with the procedure for furnishing such information and particulars to the Head of Office in the absence of which it is not possible to issue an authority for payment of gratuity.

These orders shall apply in case of all Government pensioners who may be re-employed under the Govt. or/are already on re-employment under the above mentioned condition. Old cases, where the period of re-employment is already over on the date of issue of this order, will not be re-opened.

15. Revenue Deposit- Withdrawal of fund.

I. O.M. No. BIF.
25/94/61, dated
17/05/1994.

Sub:- Withdrawal of the Government Funds Credited into the Revenue Deposit during 1993-94 in March, 1994.

The undersigned is directed to state that the Governor of Assam is pleased to lay down the following instructions with immediate effect regarding the release of the Government Funds,

credited into the Revenue Deposit during 1993-94 in March, 1994 in order to systematise and streamline the release. These instructions will prevail over any existing executive instruction on the subject.

The Special Commissioners/Special Secretaries/Commissioners and Secretaries/Secretaries of all Administrative Departments of the Government of Assam and all Heads of Departments of the State Government are requested to circulate these Government instructions amongst all Heads of Offices and other Officers under their control. All authorities of the State Government are directed to comply with these instructions scrupulously.

A. For the Drawing and Disbursing Officers (D.D.Os.) under a Civil Department (a Department other than the Works Departments viz. Public Works Department, Flood Control Department, Irrigation Department, Public Health Engineering Department, Forest Department and Soil Conservation Department) on the drawal of all bills or for the Drawing and Disbursing Officers under the Public Works Department, Flood Control Department, Irrigation Department and Public Health Engineering Department on the drawal of salary/Travelling Allowances etc. bills of their regular establishment.

There are three categories under it namely I, II and III as enumerated hereinafter.

A.I. In case of a Drawing and Disbursing Officer, who has drawn bill and deposited the amount into the Revenue Deposit for the expenditures to be incurred by his office by way of payment to individual parties, etc. the amount having been drawn on Abstract Contingency Bill, the following procedure has to be adopted :-

When the amount deposited in the Revenue Deposit was drawn on an A.C. bill, the D.D.O. will thoroughly scrutinise the detailed bills that he will be submitting as D.C.C. bills in respect of this A.C. bill and on his being satisfied about their correctness he will present to his Treasury Officer, the Refund Vouchers along with his applications for Account Payee Bank Demand Drafts in favour of the individual parties. The Treasury Officer will scrutinise and satisfy himself, whether the entire Revenue Deposit amount, of which the amount, sought for withdrawal from the Revenue Deposit is a part was (i) within the Letter of Ceiling amount, issued by the concerned Administrative Department in favour of the D.D.O. in the month of March, 1994 and (ii) within the budget allocation amount for the D.D.O. during 1993-94, as intimated earlier by his Head of Department.

While moving his Treasury Officer for withdrawal from the Revenue Deposit as stated above, the D.D.O. will also move simultaneously his Head of Department on the same issue, furnishing the relevant details, particularly the following :-

- (i) Attested photo copies of the (a) sanctioning letter, sanctioning the expenditure covered by the A.C. bill in question, (b) Government sanctioning letter issued by the Finance (A & F) Department, permitting drawal by A.C. bill, (c) relevant Letter of Ceiling issued by the Administrative Department covering the amount of the A.C. bill in question and (d) Revenue Deposit Challan.
- (ii) Information on total budget allocation during 1993-94 in favour of the D.D.O. under the same Budget Sub-head as that of the A.C. bill and total expenditures during 1993-94 by the D.D.O. under this Budget Sub-head, including the total amount of the A.C. bill.

(iii) Information on total amount allotted to the D.D.O. in the Letter of Ceiling in March, 1994 on the items of the type, covered by the A.C. bill and total amount, drawn by him on such items including the amount of the A.C. bill in question.

(iv) Special circumstances/points, if any.

On receiving the case from the D.D.O. the Head of Department will scrutinise and satisfy himself, whether the case is in order. In particular, he will check the following:-

(i) Whether it is covered by genuine and valid financial sanction.

(ii) Whether it is covered by the genuine and valid Government sanction issued by Finance (A & F) Department permitting advance drawal of fund by A.C. bill.

(iii) Whether the amount of the A. C. bill, in question is covered within the 1993-94 Budget allocation under the concerned Sub Head in respect of the D.D.O.

(iv) Whether the amount of the A.C bill in question is covered by the amount of the valid Letter of Ceiling, issued by the Administrative Department in March, 1994, concerning the D.D.O.

(v) Special circumstances/points, if any.

On satisfying himself that the case is in order, the Head of Department will move the Secretary of the concerned Administrative Department. **It is emphasised that the Head of Department himself will apply his mind before concluding that the case is in order.**

On receiving the case from the head of Department, the Special Commissioner/Special Secretary/Commissioner and Secretary/Secretary (hereinafter referred as Secretary for convenience) of the Administrative Department will apply the same checks as have been enumerated above to be applied at the level of the Head of Department. If there are any special circumstances/points in a case, the Secretary of the Administrative Department will satisfy himself on the same and state them clearly as a part of his scrutiny. **It is emphasised that the Secretary of the Administrative Department will apply himself to the exercise before concluding the case to be in order.** On being satisfied that the case is in order, the Secretary of the Administrative Department will move the case in the file of the Administrative Department to the Finance Department. **The fact of having made the verification himself and his findings on each of the above mentioned points will be recorded by the Secretary of the Administrative Department in the file of the Administrative Department, while moving the same to the Finance Department.** If it was a case, in which the sanction to the expenditure, covered by the bill in question was issued at the Government level, the case for withdrawal of the amount of the A.C. bill in question from the Revenue Deposit should be moved to the Finance Department by the Administrative Department preferably in the **same file**, from which this Government sanction had been issued. In other cases, it may be moved to the Finance Department in another file of the Administrative Department but in such a situation, attested photo copy of the relevant sanctioning letter should be placed in this file, while moving the same to the Finance Department. For convenience, the file has to be endorsed to the Budget Branch of the Finance Department.

The case, contained in the file of the Administrative Department will be scrutinised by all concerned branches within the Finance Department such as the Budget Branch, Control Branch, A & F Branch, etc.

With the approval of the competent authority, the decision of the Finance Department will be communicated by an independent communication from the Finance (Budget) Department on the matter to the concerned Treasury Officer (to be issued in closed cover through special messenger within Guwahati area or by registered post for out stations outside Guwahati area) with copy to the concerned local Deputy Commissioner/Sub-Divisional Officer and the Secretary of the Administrative Department. If any special instruction in a case is also to be given, it will be stated by the Finance (Budget) Department in this letter. A copy of the communication will be placed by the Finance (Budget) Department in the file of the Administrative Department with an endorsement indicating the same and the file will be sent back to the Administrative Department. On receiving the same, the Secretary of the Administrative Department will enclose attested photo copy of this letter of the Finance (Budget) Department and send the same with his forwarding letter to the Head of Department and the concerned D.D.O. with copy to the Finance (Budget) Department.

On receiving a case, where the Treasury Officer is satisfied that it is in order and for which he has received the Government clearance for the release of the amount from the Revenue Deposit as per his receipt of the original direct intimation from the Finance (Budget) Department to him, as stated above, the Treasury Officer will allow the release of the amount from the Revenue Deposit. The release of the amount shall be allowed only in the form of Account Payee Bank Demand Draft. However, any amount relating to the establishment of the D.D.O. for payment of salary, Travelling Allowances, wages or petty expenses, etc., may be allowed to be withdrawn in cash from the Revenue Deposit.

In case of a D.D.O of the Veterinary Department, the D.D.O. before moving the Treasury Officer, will have to move the local Deputy Commissioner for his clearance as per the existing standing instructions of the Government, vide W.T. message No. FM.84/87/268 dated 4th November, 1992 from the Finance Department and the Deputy Commissioner, as usual, will make necessary checks to satisfy himself before giving his clearance. He need not wait till the receipt of the Government clearance from the Finance (Budget) Department regarding the release from the Revenue Deposit.

Cash Book entries.

On receipt of the Account Payee Bank Demand Drafts by the D.D.O., the amounts will be credited on the Receipt side of his Cash Book (along with his signing simultaneously in his Bill Register under the relevant column). The disbursement of the Bank Demand Drafts by the D.D.O. as and when made by him by handing over the same to the concerned individual parties after obtaining proper receipts from them will be shown by the D.D.O. on the Expenditure side of his Cash Book.

A.II. In case of Drawing and Disbursing Officer (D.D.O) (called nodal D.D.O. hereinafter for ready reference), who has drawn on A.C. bill and deposited the amount into the Revenue Deposit for the expenditure to be incurred by various other D.D.Os. (called peripheral D.D.Os. hereinafter for easy reference) by way of payment to individual parties, etc. the following procedure has to be adopted :-

In such a case, the Special Commissioner/Special Secretary/Commissioner and Secretary/Secretary (hereinafter referred as Secretary for convenience) of the Administrative Department or Head of Department (as the case may be) will intimate to the nodal D.D.O. the distribution amongst the various peripheral D.D.Os. of the amount drawn by the nodal D.D.O. on A.C bill on behalf of the various peripheral D.D.Os and credited into the Revenue Deposit. On receiving this instruction, the nodal D.D.O. will present to his Treasury Officer, the Refund Vouchers with his application, seeking Account Payee Bank Demand Drafts in favour of the concerned peripheral D.D.Os. in accordance with this instruction, received by the nodal D.D.O. The Treasury officer will scrutinise and satisfy himself, whether the entire Revenue Deposit amount, of which the amount, sought for withdrawal from the Revenue Deposit is a part was, (i) within the Letter of Ceiling, issued by the concerned Administrative Department in favour of the nodal D.D.O. in the month of March, 1994 and (ii) within the budget allocation amount for the nodal D.D.O. during 1993-94, as intimated earlier by his Head of Department.

While moving his Treasury Officer for withdrawal from the Revenue Deposit, as stated above, the nodal D.D.O. will also move simultaneously his Head of Department on the same issue, furnishing the relevant details, particularly the following :-

- (i) Attested photo copies of the (a) sanctioning letter, sanctioning the expenditure, covered by the A.C bill in question, (b) Government sanctioning letter, issued by the Finance (A&F) Department, permitting drawal by A.C bill, (c) the relevant Letter of Ceiling, issued by the Administrative Department covering the A.C bill in question and (d) the Revenue Deposit Challan.
- (ii) Information on total budget allocation during 1993-94 in favour of the nodal D.D.O. under the same budget Sub head as that of the A.C bill in quisation and total expenditure during 1993-94 by the nodal D.D.O. under this budget Sub-head, including the total amount of the A.C bill in question.
- (iii) Information on total amount, allotted to the nodal D.D.O. in the Letter of Ceiling in March, 1994 on the items of the type, covered by the A.C bill and total amount, drawn by him on such items, including the amount of the A.C bill in question.
- (iv) Special circumstances/points, if any.

On receiving the case from the nodal D.D.O. the Head of Department will scrutinise and satisfy himself, whether the case is in order. In particular, he will check the following :-

- (i) Whether it is covered by genuine and valid financial sanction:
- (ii) Whether it is covered by genuine and valid Government sanction, issued by Finance (A. & F.) Department, permitting advance drawal of the fund by A.C. bill.
- (iii) Whether the amount of the A.C. bill in question is covered within the 1993-94 budget allocation under the concerned Sub-head in respect of the nodal D.D.O.
- (iv) Whether the amount of the A.C bill in question is covered by the amount in the Letter of Ceiling, issued by the Administrative Department in March, 1994, concerning the nodal D.D.O.

(v) Special circumstances/points, if any.

On satisfying himself that the case is in order, the Head of Department will move the Secretary of the concerned Administrative Department. **It is emphasised that the Head of Department himself will apply his mind before concluding that the case is in order.**

On receiving the case from the Head of Department, the Secretary of the Administrative Department will apply the same checks, as enumerated above, to be applied at the level of the Head of Department. If there are any special circumstances/points in a case, the Secretary of the Administrative Department will satisfy himself on the same and state them clearly as a part of his scrutiny. It is emphasised that the Secretary of the Administrative Department will apply himself to the exercise before concluding the case to be in order. On being satisfied that the case is in order, the Secretary of the Administrative Department will move the case in the file of the Administrative Department to the Finance Department. **The fact of having made the verification himself and his findings on each of the above mentioned points will be recorded by the Secretary of the Administrative Department in the file of the Administrative Department, while moving the same to the Finance Department.** If it was a case, in which the sanction to the expenditure, covered by the bill in question was issued at the Government level, the case for withdrawal of the amount of the A.C bill in question from the Revenue Deposit should be moved to the Finance Department by the Administrative Department preferably in the same file, from which this Government sanction had been issued. In other cases, it may be moved to the Finance Department in another file of the Administrative Department but in such a situation, attested photo copy of the relevant sanctioning letter should be placed in this file, while moving the same to the Finance Department. For convenience, the file has to be endorsed to the Budget Branch of the Finance Department.

The case, contained in the file of the Administrative Department will be scrutinised by all concerned branches within the Finance Department, such as, Budget Branch, Control Branch, A. & F. Branch, etc.

With the approval of the competent authority, the decision of the Finance Department will be communicated by an independent communication from the Finance (Budget) Department on the matter to the concerned Treasury Officer (to be issued in closed cover through special messenger within Guwahati area or by registered post for outstations outside Guwahati area) with copy to the local Deputy Commissioner/Sub-divisional Officer and the Secretary of the Administrative Department. If any special instruction in a case is also to be given it will be stated by the Finance (Budget) Department in this letter. A copy of the communication will be placed by the Finance (Budget) Department in the file of the Administrative Department with an endorsement indicating the same and the file will be sent back to the Administrative Department. On receiving the same, the Secretary of the Administrative Department will enclose attested photo copy of this letter of the Finance (Budget) Department and send the same with his forwarding letter to the Head of Department and the concerned D.D.O. with a copy to the Finance (Budget) Department. The Secretary of the Administrative Department or the Head of Department (as the case may be) will also enclose an attested photo copy of his earlier letter to the nodal D.D.O. in which he had indicated the distribution of the amount drawn by the A.C bill and deposited by the nodal D.D.O into the Revenue Deposit amongst the concerned various peripheral D.D.Os after withdrawal of the amount by the nodal D.D.O from the Revenue Deposit.

On receiving a case, if the Treasury Officer is satisfied that the case is in order and for which he has received the Government clearance for the release of the amount from the Revenue Deposit as per his receipt of the original direct communication from the finance (Budget) Department to him, as stated above, the Treasury Officer will allow the release of the amount from the Revenue Deposit. The case of the amount shall be allowed only in the form of Account Payee Bank Demand Drafts in favour of the concerned peripheral D.D.Os and not in any other form.

Cash Book entries by a nodal D.D.O.

On the nodal D.D.O's receiving the Account Payee Bank Demand Drafts, drawn in favour of the concerned peripheral D.D.Os, the amounts will be credited by him on the Receipt side of his Cash Book (along with his signing simultaneously in his Bill Register under the relevant column). The despatch/remittance of these Account Payee Bank Demand Drafts in favour of the peripheral D.D.Os by the nodal D.D.O., as and when made by the nodal D.D.O will be shown by him on the Expenditure side of his Cash Book (clearly noting down the reference of his forwarding letters addressed to the peripheral D.D.Os, while sending to them the Account Payee Bank Demand Drafts).

Other actions by the nodal D.D.O.

While remitting/despaching an Account Payee Bank Demand Draft to a peripheral D.D.O., the nodal D.D.O shall enclose to the peripheral D.D.O. the following :-

- (i) Certified photo copy of the sanctioning letter, under which the expenditure of the A.C bill amount, (credited into the Revenue Deposit by the nodal D.D.O.) had been sanctioned.
- (ii) Certified photo copy of the Government sanction which had been issued by the Finance (A & F) Department, permitting the drawal of the amount by A.C bill.
- (iii) Certified photo copy of the letter of the Finance (Budget) Department to the concerned Treasury Officer, permitting the release of the amount from the Revenue Deposit **along with** certified photo copy of the forwarding letter of the Secretary of the Administrative Department under which this letter of the Finance (Budget) Department had been forwarded to the nodal D.D.O.
- (iv) Certified photo copy of the letter from the Secretary of the Administrative Department/ Head of Department (as the case may be) in pursuance of which a specific amount had to be obtained by the nodal D.D.O in favour of the concerned peripheral D.D.O.

These should be sent by the nodal D.D.O. to the peripheral D.D.O. in a closed cover through special messenger within Guwahati area or by registered post for out stations outside Guwahati area.

Cash Book entries by a peripheral D.D.O.

On receiving from the nodal D.D.O. the Account Payee Bank Demand Draft along with the above mentioned documents, the peripheral D.D.O. will immediately deposit the Account Payee Bank Demand Draft by Treasury Challan into the Revenue Deposit into the Head "8443-Civil Deposit" in the local Treasury. In reference to the instruction, contained in the sanctioning letter and above mentioned documents concerning his office, he will scrutinise and arrange to make payment to the

individual parties out of the amount, credited into the Revenue Deposit. He will scrutinise the relevant vouchers of these parties and present to his Treasury Officer, **the refund voucher along with applications** for Account Payee Bank Demand Drafts in favour of such individual parties. After making necessary scrutiny including the scrutiny of the vouchers etc. the Treasury officer will allow payment of the amount in favour of the individual parties from out of the amount credited into the Revenue Deposit, by the concerned peripheral D.D.Os. in the Treasury and in course of this scrutiny, **it is not necessary for the Treasury Officer to look into the budget allocation aspect nor the Letter of Ceiling amount aspect in such a case these points having been looked into on the earlier occasion when the amount had been drawn and credited into the Revenue Deposit "8443-Civil Deposit" during 1993-94 and re-checked and satisfied at the time of allowing its release from the Revenue Deposit.** The release of the amount shall be allowed only in the form of Account Payee Bank Demand Draft. However, any amount relating to the establishment of the peripheral D.D.O. for payment of salary, Travelling Allowances, wages or petty expenses, etc., may be allowed to be withdrawn in cash from the Revenue Deposit.

In case the peripheral D.D.O. is a D.D.O. of the Veterinary Department, he before moving his Treasury Officer will have to move the local Deputy Commissioner for his clearance as per the existing standing instructions of the Government vide W.T. Message No.FM.84/87/268, dated 4th November, 1992 from the Finance Department and the Deputy Commissioner, as usual, will make necessary checks and satisfy himself before giving his clearance. Only after receiving the clearance of the Deputy Commissioner, such a peripheral D.D.O. of the Veterinary Department will move his Treasury Officer, as in the case of a peripheral D.D.O. of any Civil Department, as instructed above.

Cash Book entries by a peripheral D.D.O.

On receipt of an Account Payee Bank Demand Draft from a nodal D.D.O. by a peripheral D.D.O. it will be entered in the Receipt side of the Cash Book of the peripheral D.D.O. The fact of its being deposited into the Revenue Deposit under the Head **"8443-Civil Deposit"** in the local Treasury will be noted against this item on the Receipt side entry in his Cash Book, as soon as it is so deposited into the Revenue Deposit. As and when payment is made by the peripheral D.D.O. to any individual party through the Account Payee Bank Demand Draft, drawn in favour of the individual party after obtaining proper receipt from him, it is to be shown by the peripheral D.D.O. on the Expenditure side of his Cash Book.

A.III. In cash a Drawing & Disbursing Officer (D.D.O) who has drawn on RCC bill (viz. bill supported by vouchers) and deposited the amount into the Revenue Deposit for the expenditures to be incurred by his office by way of payment to individual parties, etc. the following procedure has to be adopted :-

When the amount deposited into the Revenue Deposit was drawn on the basis of detailed bills with vouchers viz. on the basis of R.C.C. bill, the D.D.O. will thoroughly scrutinise the detailed bills in reference to the duplicate copies of the vouchers, retained in his office and on his being satisfied about their correctness, he will present to his Treasury Officer, the Refund Vouchers along with his applications for Account Payee Bank Demand Drafts in favour of the individual parties. The Treasury

Officer will scrutinise and satisfy himself, whether the entire Revenue Deposit amount, of which the amount, sought for withdrawal from the Revenue Deposit is a part was (i) within the Letter of Ceiling amount, issued by the concerned Administrative Department in favour of the D.D.O. in the month of March, 1994 and (ii) within the budget allocation amount for the D.D.O. during 1993-94 as intimated earlier by his Head of Department and whether the case is in order in reference to the original vouchers, earlier submitted by the D.D.O. to the Treasury, while drawing the amount from the Treasury and crediting the same to the Revenue Deposit (provided, of course, these original vouchers are still in the Treasury at the time of the scrutiny, the usual monthly Treasury Accounts Records of the Treasury for March, 1994 being still with the Treasury)

While moving his Treasury Officer for the withdrawal from the Revenue Deposit, as stated above, the D.D.O. will also move simultaneously his Head of Department on the same issue, furnishing the relevant details, particularly the following:-

- (i) Attested photo copies of (a) the sanctioning letter (b) relevant Letter of Ceiling covering the entire amount of the R.C.C. bill in question and (c) the Revenue Deposit Challan.
- (ii) Information on total budget allocation during 1993-94 in respect of the D.D.O. under the same Sub-head as that of the R.C.C. bill in question and the total expenditures during 1993-94 incurred by the D.D.O. under this Budget Sub-head, including the total amount of the R.C.C. bill in question.
- (iii) Special circumstances/points, if any.

On receipt of the case from the D.D.O. the Head of Department will scrutinise and satisfy himself, whether the case is in order. In particular, he will check the following:-

- (i) Whether it is covered by genuine and valid financial sanction. If the financial sanctions are found to have been issued by the Head of Office or other subordinate authorities below the Head of Department in exercise of the financial powers delegated to them, the Head of Department must scrutinise as to whether such sanctions were issued bonafide and in a diligent manner and not issued in a manner as to suggest that these were issued to circumvent the need of obtaining sanction from the Government such as by issuing numerous sanctions by the Head of Office or such subordinate authorities within a short period, the total amount of which could be a substantial amount although each sanction was within the financial power of the Head of Office or such subordinate authorities.
- (ii) Whether the amount of the R.C.C. bill in question is covered within the 1993-94 budget allocation under the concerned Sub-head in respect of the D.D.O.
- (iii) Whether the amount of the R.C.C. bill in question is covered by the amount of the valid Letter of Ceiling, issued by the Administrative Department in March, 1994 concerning the D.D.O.
- (iv) Special circumstances/points, if any.

On satisfying himself that the case is in order, the Head of Department will move the Secretary of the Administrative Department. **It is emphasised that the Head of Department himself will apply his mind before concluding that the case is in order.**

On receiving the case from the Head of Department, the Special Commissioner/Special Secretary/Commissioner & Secretary/Secretary (hereinafter referred as Secretary for convenience) of the Administrative Department will apply the same checks as have been enumerated above, to be applied at the level of the Head of the Department. If there are any special circumstances/points in a case, the Secretary of the Administrative Department will satisfy himself on the same and state them clearly as a part of his scrutiny.

While scrutinising the point, whether the amount of the bill is covered by genuine and valid financial sanction, the Secretary of the Administrative Department will take special care to scrutinise, if it is found that the financial sanction in the case was issued by the Head of Department or other subordinate authorities in exercise of the financial powers delegated to them. The Secretary of the Administrative Department must scrutinise as to whether such sanctions were issued bonafide and in a diligent manner and not issued in a manner as to suggest that these were issued to circumvent the need of obtaining sanction from the Government such as by issuing numerous sanctions by such authority within a short period, the total amount of which could be a substantial amount although each sanction was within the financial power of the Head of Department or other subordinate authorities.

While scrutinising as to whether the amount of the bill was within the budget provision including the supplementary demand, if any, during the financial year 1993-94, it is essential for the Secretary of the Administrative Department to call for and himself look into the position of the matter in reference to the progressive expenditures vis-à-vis the budget provision in the relevant register, maintained in the Administrative Department or the office of the Head of Department.

Similar approach regarding the point as to whether the amount of the bill is covered within the Letter of Ceiling is to be adopted by the Secretary of the Administrative Department. He will himself look into the position of the matter by scrutinising the relevant register of the Administrative Department or the register of the office of the Head of Department on the progressive amounts, issued under the Letter of Ceiling vis-à-vis the amount allocated by the Finance (Budget) Department during March, 1994.

It is emphasised that the Secretary of the Administrative Department will apply himself to the exercise before concluding a case to be in order. On being satisfied that the case is in order, the Secretary of the Administrative Department will move the case in the file of the Department to the Finance Department. **The fact of having made the verification himself and his findings on each of the above mentioned points will be recorded by the Secretary of the Administrative Department in the file of the Department, while moving the same to the Finance Department.**

If it was a case, in which the sanction to the expenditure contained in the bill in question was issued at the Government level, the case for withdrawal of the amount of the bill in question from the Revenue Deposit should be moved to the Finance Department by the Administrative Department preferably in the same file, from which this Government sanction had been issued. In other cases, it may be moved to the Finance Department in another file of the Administrative Department. But in such a situation attested photo copy of the relevant sanctioning letter should be placed in this file, while moving the same to the Finance Department. For convenience, it has to be endorsed to the Budget Branch of the Finance Department.

The case, contained in the file of the Administrative Department will be scrutinised by all concerned branches within the Finance Department such as the Budget Branch, Control Branch, A. & F. Branch, etc. With the approval of the competent authority, the decision of the Finance Department will be communicated by an independent communication from the Finance (Budget) Department on the matter to the concerned Treasury Officer (to be issued in closed cover through special messenger within Guwahati area or by registered post for out stations outside Guwahati area) with copy to the concerned local Deputy Commissioner/Sub-divisional Officer and the Secretary of the Administrative Department. If any special instruction in a case is also to be given it will be stated by the Finance (Budget) Department in this letter. A copy of this communication will be placed by the Finance (Budget) Department in the file of the Administrative Department with an endorsement indicating the same and the file will be sent back to the Administrative Department. On receiving the same, the Secretary of the Administrative Department will enclose attested photo copy of this letter of the Finance (Budget) Department and send the same with his forwarding letter to the Head of Department and the concerned D.D.O. with copy to the Finance (Budget) Department.

On receiving a case, where the Treasury Officer is satisfied that it is in order and for which he has received the Government clearance for the release of the amount from the Revenue Deposit as per his receipt of the original direct intimation from the Finance (Budget) Department to him as stated above, the Treasury Officer will allow the release of the amount from the Revenue Deposit. The release of the amount shall be allowed in the form of Account Payee Bank Demand Draft only. However, any amount, relating to the establishment of the D.D.O. for the payment of salary, Travelling Allowances, wages, or petty expenses etc. may be allowed to be withdrawn in cash from the Revenue Deposit.

In case of a D.D.O. of the Veterinary Department, the D.D.O., before moving the Treasury Officer will have to move the local Deputy Commissioner for his clearance as per the existing standing instructions of the Government vide W.T. Message No.FM.84/87/268 dated 4th November, 1992 from the Finance Department and the Deputy Commissioner, as usual, will make necessary checks to satisfy himself before giving his clearance. He need not wait till the receipt of the Government clearance from the Finance (Budget) Department regarding the release from the Revenue Deposit.

Cash book entries

On receipt of the Account Payee Bank Demand Drafts by the D.D.O. the amounts will be credited on the Receipt side of his Cash book (along with his signing simultaneously in his Bill Register under the relevant column). The disbursement of the Account Payee Bank Demand Drafts by the D.D.O. as and when made by him by handing over the same to the concerned individual parties after obtaining proper receipt from them will be shown by the D.D.O. on the Expenditure side of his Cash Book.

B. For Drawing and Disbursing Officers (D.D.Os) under the Works Departments, namely, Public Works Department, Food Control Department, Irrigation Department and Public Health Engineering Department on the drawal of all bills except the salary/Travelling Allowances bill of their regular establishment and for the D.D.Os of the Forest Department and Soil Conservation Department on the drawal of all bills.

There are two categories under it namely I and II as enumerated hereinafter.

B.I. In case of a D.D.O. who has drawn bill and deposited the amount into the Revenue Deposit for the expenditure to be incurred by his office by way of payment to individual parties, etc., the following procedure is to be adopted :-

When the amount deposited into the Revenue Deposit was drawn through cheque on the basis of detailed bills with vouchers. Measurement Book entries, etc., **the D.D.O will present to his Treasury Officer one Refund voucher with his application, seeking one Account Payee Bank Demand Draft in his own favour.** The Treasury officer will scrutinise and satisfy himself, whether the entire Revenue Deposit amount, of which the amount sought for by the D.D.O. for withdrawal is a part was (i) within the Letter of Ceiling amount, issued by the concerned Administrative Department in favour of the D.D.O. in March, 1994 and (ii) within the budget allocation amount for the D.D.O. during 1993-94 as intimated earlier by his Head of Department and whether the case for withdrawal from the Revenue Deposit is, on the whole, in order.

While moving the Treasury Officer for withdrawal from the Revenue Deposit, as stated above, the D.D.O. will also move simultaneously his Head of Department on the same issue, furnishing relevant details, particularly the following :-

- (i) Attested photo-copies (a) the sanctioning letter (b) relevant Letter of Ceiling covering entire amount of the bill in question and (c) Revenue Deposit Challan.
- (ii) Information on the total budget allocation during 1993-94 in respect of the D.D.O. under the same Sub-head as that of the bill in question and the total expenditure during 1993-94 incurred by the D.D.O. under this Sub-head, including the total amount of the bill in question.
- (iii) Special circumstances/points, if any.

On receiving the case from the D.D.O. the Head of Department will scrutinise and satisfy himself, whether the case is in order. In particular, he will check the following:-

- (i) Whether it is covered by genuine and valid financial sanction. If the financial sanctions are found to have been issued by the Head of Office and other subordinate authorities below the Head of Department in exercise of the financial powers delegated to them, the Head of Department must scrutinise as to whether such sanctions were issued bonafide and in a diligent manner and not issued in a manner as to suggest that these were issued to circumvent the need of obtaining sanction from the Government such as by issuing numerous sanctions by the Head of Office or such other subordinate authorities within a short period, the total amount of which could be a substantial amount although each sanction was within the financial power of the Head of Office or such subordinate authorities.
- (ii) Whether the amount of the bill in question is covered within 1993-94 budget allocation under the concerned Sub-head in respect of the D.D.O.
- (iii) Whether the amount of the bill in question is covered by the amount placed under the valid Letter of Ceiling, issued by the Administrative Department in March, 1994 in favour of the D.D.O.
- (iv) Special circumstances/points, if any.

B.I. In case of a D.D.O. who has drawn bill and deposited the amount into the Revenue Deposit for the expenditure to be incurred by his office by way of payment to individual parties, etc., the following procedure is to be adopted :-

When the amount deposited into the Revenue Deposit was drawn through cheque on the basis of detailed bills with vouchers. Measurement Book entries, etc., the D.D.O. will present to his Treasury Officer one Refund voucher with his application, seeking one Account Payee Bank Demand Draft in his own favour. The Treasury officer will scrutinise and satisfy himself, whether the entire Revenue Deposit amount, of which the amount sought for by the D.D.O. for withdrawal is a part was (i) within the Letter of Ceiling amount, issued by the concerned Administrative Department in favour of the D.D.O. in March, 1994 and (ii) within the budget allocation amount for the D.D.O. during 1993-94 as intimated earlier by his Head of Department and whether the case for withdrawal from the Revenue Deposit is, on the whole, in order.

While moving the Treasury Officer for withdrawal from the Revenue Deposit, as stated above, the D.D.O. will also move simultaneously his Head of Department on the same issue, furnishing relevant details, particularly the following :-

- (i) Attested photo-copies (a) the sanctioning letter (b) relevant Letter of Ceiling covering entire amount of the bill in question and (c) Revenue Deposit Challan.
- (ii) Information on the total budget allocation during 1993-94 in respect of the D.D.O. under the same Sub-head as that of the bill in question and the total expenditure during 1993-94 incurred by the D.D.O. under this Sub-head, including the total amount of the bill in question.
- (iii) Special circumstances/points, if any.

On receiving the case from the D.D.O. the Head of Department will scrutinise and satisfy himself, whether the case is in order. In particular, he will check the following:-

- (i) Whether it is covered by genuine and valid financial sanction. If the financial sanctions are found to have been issued by the Head of Office and other subordinate authorities below the Head of Department in exercise of the financial powers delegated to them, the Head of Department must scrutinise as to whether such sanctions were issued bonafide and in a diligent manner and not issued in a manner as to suggest that these were issued to circumvent the need of obtaining sanction from the Government such as by issuing numerous sanctions by the Head of Officer or such other subordinate authorities within a short period, the total amount of which could be a substantial amount although each sanction was within the financial power of the Head of Office or such subordinate authorities.
- (ii) Whether the amount of the bill in question is covered within 1993-94 budget allocation under the concerned Sub-head in respect of the D.D.O.
- (iii) Whether the amount of the bill in question is covered by the amount placed under the valid Letter of Ceiling, issued by the Administrative Department in March, 1994 in favour of the D.D.O.
- (iv) Special circumstances/points, if any.

withdrawal from the Revenue Deposit will be moved to the Finance Department in any file of the Administrative Department, seeking the release from the Revenue Deposit. But in such a situation, attested photocopy of the relevant sanctioning letter/ administrative approval should be placed in this file, while moving the same to the Finance Department. For convenience it has to be endorsed to the Budget Branch of the Finance Department.

The case contained in the file of the Administrative Department will be scrutinised by all concerned branches within the Finance Department such as the Budget Branch, Control Branch, A & F Branch, etc. With the approval of the competent authority, the decision of the Finance Department will be communicated by an independent communication from the Finance (Budget) Department on the matter to the concerned Treasury Officer (to be issued in a closed cover through special messenger within Guwahati area or by registered post for out stations outside Guwahati area) with copy to the concerned local Deputy Commissioner/Sub-Divisional Officer and the Secretary of the Administrative Department. If any special instruction in a case is also to be given, it will be stated by the Finance (Budget) Department in this letter. A copy of this communication will be placed by the Finance (Budget) Department in the file of the Administrative Department with an endorsement indicating the same and the file will be sent back to the Administrative Department. On receiving the same, the Secretary of the Administrative Department will enclose attested photo copy of this letter of the Finance (Budget) Department and send the same with his forwarding letter to the Head of Department and the concerned D.D.O. with copy to the Finance (Budget) Department.

On receiving a case, where the Treasury Officer is satisfied that it is in order and for which he has received the Government clearance for the release of the amount from the Revenue Deposit as per his receipt of the original direct intimation from the Finance (Budget) Department to him, as stated above, the Treasury Officer will allow the release of the amount from the Revenue Deposit. **The release of the amount shall be allowed in the form of Account Payee Bank Demand Draft in favour of the D.D.O. himself and not in any other form.**

Cash Book entries by the D.D.O.

On receipt by him of the Account Payee Bank Demand Draft in favour of the D.D.O. himself, the amount will be credited in the Receipt side of his Cash Book, creditable to the suspense head "Deposit" and thereafter, he will remit the amount to the Treasury through the Remittance Register, accompanied with challans in triplicate, chargeable to "I- Remittance into Treasury".

Other actions by the D.D.O.

On proper scrutiny of the bills, Measurement Book, etc. of the individual parties, he will issue the **Account Payee Government cheques** in favour of the individual parties, debiting the expenditure to "Deposit" in his Cash book. **If the amount of any such Account Payee Government cheque in favour of a party is Rs. 1 lakh (Rupees one lakh) or more, the D.D.O. will submit the case first to his local Deputy Commissioner for his check and clearance before the same is allowed to be presented to the Treasury Officer in accordance with the existing standing instruction of the Govt. vide W.T. Message No.BB.45/92/pt.I/1 dated 6th July, 1993 from the Finance (Budget) Department and the Deputy Commissioner, as usual, will make necessary checks to satisfy himself before giving his clearance.**

While issuing any Government cheque aforesaid, irrespective of its amount, the D.D.O will inscribe a certificate as per the following proforma on the back side of every Government cheque, issued by him :-

"Certified that this Government cheque is drawn out of the amount remitted into the Treasury vide Challan No. _____ Dated _____ on being released by the Finance (Budget) Department, which had been originally credited into the Revenue Deposit "8443-Civil deposit" during 1993-94.

While scrutinising any such Government cheque in the Treasury, it will not be necessary for the Treasury Officer to look into the budget allocation aspect nor the Letter of Ceiling amount aspect in such a case, these points having been looked into on the earlier occasion, when the amount had been drawn and credited into the Revenue Deposit "8443-Civil Deposit" during 1993-94 and re-checked and satisfied at the time of allowing its release from the Revenue Deposit.

In order to exhibit expenditure against the concerned work, necessary entries shall be made simultaneously in the Register of Works of the Division, mentioning specifically therein that this expenditure was actually incurred for 1993-94, giving reference to the Cash Book voucher number with date. In the Cash Book, the names of the works with the words 'Chargeable to Deposit' shall be recorded.

All payments to individual parties in respect of the 'Works' shall be subjected to the usual deductions on account of (a) security money and (b) other compulsory deductions (such as those on account of the materials supplied, adjustment of earlier advances, etc.)

When the D.D.O. issues a Government cheque for the drawal of any amount relating to the establishment of the D.D.O. for the payment of (a) petty expenses, wages or (b) in case of the Public Works Department, Flood Control Department, Irrigation Department and the Public Health Engineering Department, the payment of salary/Travelling Allowances of the temporary establishment or (c) in case of the Forest Department and the Soil Conservation Department, the salary/Travelling Allowances of both regular and temporary establishments, the drawal of such Government cheque may be allowed in cash.

B.II. In case of a Drawing and Disbursing Officer (D.D.O.)(called nodal D.D.O. hereinafter for easy reference), who has drawn bill and deposited the amount into the Revenue Deposit for the expenditures to be incurred by various other D.D.Os (called peripheral D.D.Os, hereinafter for easy reference) by way of payment to individual parties, following procedure is to be adopted :-

In such a case, the Special Commissioner/Special Secretary/Commissioner and Secretary/Secretary (hereinafter referred as Secretary for easy reference) of the Administrative Department or Head of Department (as the case may be) will intimate to the nodal D.D.O. the distribution amongst the various peripheral D.D.Os of the amount, drawn by the nodal D.D.O. through cheque on behalf of the various peripheral D.D.Os and credited into the Revenue Deposit on the basis of earlier specific instruction in March, 1994 from the Secretary of his Administrative Department or his Head of Department, for which there was corresponding specific budgetary allocation, communicated to the nodal D.D.O. and also placement of fund in his favour under the Letter of Ceiling in March, 1994. On receiving this instruction on the distribution of fund amongst the concerned peripheral D.D.Os., the nodal D.D.O. will present to

his Treasury Officer, **one Refund Voucher** with his application seeking **Account Payee Bank Demand Drafts in favour of the concerned peripheral D.D.Os**. The Treasury Officer will scrutinise and satisfy himself, whether the entire Revenue Deposit amount, of which the amounts, sought for by the nodal D.D.O for withdrawal are a part, was (i) within the Letter of Ceiling amount, issued by the concerned Administrative Department in favour of the nodal D.D.O. in March, 1994 and (ii) within the budget allocation amount for the nodal D.D.O. during 1993-94 as intimated to him by the Head of Department/Administrative Department and whether the case for withdrawal from the Revenue Deposit is, on the whole, in order.

While moving the Treasury Officer for withdrawal from the Revenue Deposit, as stated above, the nodal D.D.O. also will move simultaneously his Head of Department on the same issue, furnishing relevant details, particularly the following :-

- (i) Attested photo copies of the (a) Letter of Ceiling to the nodal D.D.O. from the Administrative Department, covering the entire amount drawn by cheque by the nodal D.D.O. and deposited into the Revenue Deposit and (b) relevant letter of budgetary allocation/allotment to the nodal D.D.O. from his Head of Department, covering the entire amount drawn by the nodal D.D.O. by cheque and credited into the Revenue Deposit and (c) Revenue Deposit Challan.
- (ii) Information on the total budgetary allocation during 1993-94 in respect of the nodal D.D.O. under the same Sub-head as that of the fund drawn by him by cheque in question and deposited into the Revenue Deposit in March, 1994 and the total expenditure during 1993-94, incurred by the nodal D.D.O. under this Sub-head, including the total amount drawn by the nodal D.D.O. by cheque in question and deposited into the Revenue Deposit.
- (iii) Special circumstances/points, if any.

On receiving the case from the nodal D.D.O. the Head of Department will scrutinise and satisfy himself, whether the case is in order. In particular, he will check the following:-

- (i) Whether, it is covered by genuine and valid financial sanction/administrative approval. If the financial sanction/administrative approval is found to have been issued by the Head of Office and other subordinate authorities below the Head of Department in exercise of the financial powers, delegated to them, the Head of Department must scrutinise as to whether such sanction/administrative approval was issued bonafide and in a diligent manner and not issued in a manner as to suggest that this was issued to circumvent the need of obtaining sanction/administrative approval from the Government, such as by issuing numerous sanction/administrative approvals by the Head of Office and such other subordinate authorities within a short period, the total amount of which could be a substantial amount, although each sanction/administrative approval was within the financial power of the Head of Office or such subordinate authorities.
- (ii) Whether the amount of the cheque in question drawn by the nodal D.D.O. is covered within the 1993-94 budget allocation under the concerned Sub-head in respect of the nodal D.D.O.

- (iii) Whether the amount of the cheque in question, drawn by the nodal D.D.O. is covered by the amount placed under the valid Letter of Ceiling, issued by the Administrative Department in March, 1994 in favour of the nodal D.D.O.
- (iv) Special circumstances/points, if any.

On satisfying himself that the case is in order, the Head of Department will move the Secretary of his Administrative Department. **It is emphasised that the Head of Department, himself, will apply his mind before concluding the case to be in order. On receiving the case from the Head of Department, the Secretary of the Administrative Department will apply the same checks, as enumerated above, to be applied at the level of the Head of Department.** If there are any special circumstances/points in a case, the Secretary of the Administrative Department will satisfy himself on the same and state them clearly as part of his scrutiny.

While scrutinising the point, whether the amount of the cheque in question drawn by the nodal D.D.O. is covered by genuine and valid financial sanction/administrative approval, the Secretary of the Administrative Department will take special care in the scrutiny, if the financial sanction/administrative approval in the case was issued by the Head of Department or other subordinate authorities in exercise of the financial powers, delegated to them. The Secretary of the Administrative Department must scrutinise, as to whether such sanctions/administrative approvals were issued bonafide and in a diligent manner and not issued in a manner as to suggest that these were issued to circumvent the need of obtaining sanction/administrative approval from the Government such as by issuing numerous sanctions by the Head of Department or such subordinate authorities within a short period, the total amount of which could be a substantial amount, although each sanction/ administrative approval was within the financial powers of the Head of Department or other subordinate authorities.

While scrutinising, as to whether the amount of the cheque in question was within the budget provision, including supplementary demand, if any, during the financial year 1993-94, it is essential for the Secretary of the Administrative Department to call for and himself look into the position of the matter in reference to the progressive expenditures vis-à-vis budget provision in the relevant register, maintained in the Administrative Department or the office of the Head of Department. He will also check, whether there was specific budget allocation in favour of the nodal D.D.O. for the drawal of amount by him by cheque on behalf of the various peripheral D.D.Os. and crediting of the same into the Revenue Deposit in March, 1994 by the nodal D.D.O.

Similar approach regarding the point, as to whether the amount of the cheque in question is covered within the Letter of Ceiling is to be adopted by the Secretary of the Administrative Department. He will, himself, look into the position of the matter by scrutinising the relevant register of the Administrative Department or the register of the office of the Head of Department on the progressive amounts, issued under the Letter of Ceiling vis-à-vis the amount, allocated by the Finance (Budget) Department during March, 1994. He will check and make sure, whether there was specific Letter of Ceiling issued by the Administrative Department in favour of the nodal D.D.O. in March, 1994, permitting the drawal of the amount by cheque in question by the nodal D.D.O. on behalf of the various peripheral D.D.Os. and crediting of the same into the Revenue Deposit by the nodal D.D.O. **It is emphasised that the**

Secretary of the Administrative Department will apply himself to the exercise before concluding a case to be in order.

On being satisfied that the case is in order, the Secretary of the Administrative Department will move the case in the file of the Department to the Finance Department. The fact of having made the verification himself and his findings on each of the above mentioned points will be recorded by the Secretary of the Administrative Department in the file of the Department, while moving the same to the Finance Department. If it was a case in which the sanction/administrative approval to the expenditure, contained in the cheque in question was issued at the Government level, the case for withdrawal of amount of the cheque in question from the Revenue Deposit should be moved to the Finance Department by the Administrative Department preferably in the **same file** from which this Government sanction/administrative approval had been issued. In other cases, including the cases, in which the Government sanction/administrative approval was issued by another Administrative Department (Example :- Accord of administrative approval by the Health and Family Welfare Department for the construction of Health and Family Welfare Department's building by the P.W.D.), the case for withdrawal from the Revenue Deposit may be moved to the Finance Department in any file of the Administrative Department, seeking the release from the Revenue Deposit. But in such a situation, attested photo copy of the relevant sanctioning letter/administrative approval should be placed in this file of the Administrative Department, while moving the same to the Finance Department. For convenience, it has to be endorsed to the Budget Branch of the Finance Department.

The case, contained in the file of the Administrative Department will be scrutinised by all concerned branches within the Finance Department such as the Budget Branch, Control Branch, A & F. Branch, etc. With the approval of the competent authority, the decision of the Finance Department will be communicated by an independent communication from the Finance (Budget) Department on the matter to the concerned Treasury officer, (to be issued in a closed cover through special messenger within Guwahati area or by registered post for outstations outside Guwahati area) with copy to the concerned local Deputy Commissioner/Sub-divisional Officer and the Secretary of the Administrative Department. If any special instruction in a case is also to be given, it will be stated by the Finance (Budget) Department in this letter. A copy of this communication will be placed by the Finance (Budget) Department in the file of the Administrative Department with an endorsement, indicating the same and the file will be sent back to the Administrative Department. On receiving the same, the Secretary of the Administrative Department will enclose attested photo copy of this letter of the Finance (Budget) Department and send the same with his forwarding letter to the Head of Department and the concerned nodal D.D.O. with a copy to the Finance (Budget) Department. The Secretary of the Administrative Department or the Head of Department (as the case may be) will also enclose photocopy of his earlier letter to the nodal D.D.O. in which he had indicated the distribution amongst the concerned various peripheral D.D.Os. of the amount, drawn by cheque by the nodal D.D.O. and credited by him into the revenue Deposit, after its release from the Revenue Deposit.

On receiving a case, where the Treasury Officer is satisfied that it is in order and for which he has got the Government clearance for the release of the amount from the Revenue Deposit as per his receipt of the original direct intimation from the Finance (Budget) Department to him, as stated above, the Treasury Officer will allow the release of the amount from the Revenue Deposit. The release of the

amount shall be allowed in the form of Account Payee Bank Demand Drafts in favour of the concerned peripheral D.D.Os and not in any other form.

Cash Book entries by the nodal D.D.O.

On receipt of the Account Payee Bank Demand Drafts in favour of the peripheral D.D.Os by the nodal D.D.O. the amounts covered by these drafts will be credited on the Receipt side of the nodal D.D.O's Cash book, creditable to the suspense head "Deposit". The despatch/remittance of these Account Payee Bank Demand Drafts in favour of the peripheral D.D.Os by the nodal D.D.O. as and when made by the nodal D.D.O. will be shown by him on the Expenditure side of his Cash book (clearly noting down the reference of his forwarding letters to the peripheral D.D.Os. while remitting to them the Account Payee Bank Demand Drafts)

Other actions by the nodal D.D.O.

While remitting/despaching an Account Payee Bank Demand Draft to a peripheral D.D.O., the nodal D.D.O. shall enclose to the peripheral D.D.O. the following :-

- (i) Certified photo copy of the letter of the Finance (Budget) Department to the concerned Treasury Officer, permitting the release of the amount from the Revenue Deposit, which had been drawn by cheque by the nodal D.D.O. on behalf of the peripheral D.D.Os and credited into the Revenue Deposit.
- (ii) Certified photo copy of the forwarding letter from the Secretary of the Administrative Department, which had forwarded this letter of the Finance (Budget) Department to the nodal D.D.O.
- (iii) Certified photo copy of the letter of the Secretary of the Administrative Department/Head of Department (as the case may be) to the nodal D.D.O., which had instructed him in respect of the amount, drawn by cheque by the nodal D.D.O. and deposited by him into the Revenue Deposit for distribution amongst the various peripheral D.D.Os.
- (iv) Attested photo copy of the sanctioning letter/administrative approval, sanctioning the expenditure of the work/item for which the cheque had been issued by the nodal D.D.O. for the drawal of fund from the Treasury and its crediting into the Revenue Deposit.

These should be sent by the nodal D.D.O. to the peripheral D.D.Os in a closed cover through special messenger within Guwahati area or by registered post for outstations outside Guwahati area.

Cash Book entries by the peripheral D.D.O.

On receipt by the peripheral D.D.O from the nodal D.D.O. of the Account Payee Bank Demand Draft, drawn in favour of the peripheral D.D.O. along with the above mentioned documents, the amount will be credited on the Receipt side of the peripheral D.D.O's Cash book, creditable to the suspense head "Deposit" and thereafter, he will remit the amount into the Treasury through the Remittance Register, accompanied with challan in triplicate, chargeable to "1-Remittance into Treasury"

Other actions by the peripheral D.D.O.

On proper scrutiny of the bills, relevant Measurement book, etc. concerning the individual parties, the peripheral D.D.O. will issue the **Account Payee Government** cheques in favour of the individual parties, debiting the expenditure to "Deposit" in his Cash book. **If the amount of any such Account Payee Government cheque in favour of the party is Rs. 1 lakh (Rupees one lakh) or more, the peripheral D.D.O. will submit the case first to his local Deputy Commissioner for his check and clearance, before it is allowed to be presented to the Treasury Officer in accordance with the existing standing instruction of the Government vide W.T. Message No.BB.45/92/pt.1/1 dated 6th July, 1993 from the Finance (Budget) Department and the Deputy Commissioner, as usual, will make necessary checks to satisfy himself before giving his clearance.**

While issuing any Government cheque as aforesaid, irrespective of its amount, the D.D.O. will inscribe a certificate as per the following proforma on the back side of every Government cheque, issued by him :-

"Certified that this Government cheque is drawn out of the amount remitted into the Treasury vide Challan No. _____ Dated _____, on being released by the Finance (Budget) Department, which had been originally credited into the Revenue Deposit '8443-Civil Deposit' during 1993-94"

While scrutinising any such Government cheque in the Treasury, it will not be necessary for the Treasury Officer to look into the Budget allocation aspect nor the Letter of Ceiling amount aspect in such a case, these points having been looked into on the earlier occasion when the amount had been drawn and credited into the Revenue Deposit '8443-Civil Deposit' during 1993-94 and re-checked and satisfied at the time of allowing its release from the Revenue Deposit.

In order to exhibit expenditure against the concerned work, necessary entries shall be made simultaneously in the Register of Works of the Division, mentioning specifically therein that this expenditure was actually incurred for 1993-94, giving reference to Cash book voucher number with date. In the Cash book, the names of the work with the words "Chargeable to Deposit" shall be recorded.

All payments to individual parties in respect of the "Works" shall be subject to the usual deductions on account of (a) security money and (b) other compulsory deductions (such as those on account of materials supplied, adjustment of the earlier advances, etc.)

When the peripheral D.D.O. issues a Government cheque for the drawal of any amount relating to the establishment of the peripheral D.D.O. for the payment of (a) petty expenses, wages or (b) in case of the Public Works Department, Flood Control Department, Irrigation Department and Public Health Engineering Department, the payment of salary/ Travelling Allowances of the temporary establishment or (c) in case of the Forest Department and the Soil Conservation Department, the salary/Travelling Allowances of both regular and temporary establishments, the drawal of such Government cheque may be allowed in cash.

15.(A) Revenue - Monthly report on collection.

I. No. FEA.
3/92/Pt, dated
04/05/92

Sub :- Collection of revenue - Monthly Report.

I am directed to say that since the State Government is facing acute financial problem from sometimes past it has become imperative to monitor the inflow and outflow of funds to avert ways and means difficulty. In order to regulate the outflow, the system of L.O.C. was introduced while the inflow from Government of India is systematised through monthly and quarterly releases, so far as the revenues of the State like tax revenue, non-tax revenue etc. are concerned the position of inflow is not clear for want of timely and regular reporting from the collecting departments.

In order to assess the monthly Ways and Means position of the State it has become absolutely necessary to get the above information in time.

I would therefore request you kindly to submit a monthly report indicating the collection of revenue both under Tax and non-tax separately in the department under your administrative control. The monthly report may be started from the month of April, 1992. As the information will have to be collected from the subordinate offices in the field and it may take some time, the report for the month of April, 1992 may be furnished in the subsequent month and similarly for every month from May, 1992 the report may be furnished on or before the last day of the following month.

The matter may please be considered as Top Most Priority.

16. Regulation 4(d) - Regularisation of appointment under.

I. O.M. No. FEG.
9/86/4, dated
15/02/1986

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
10/06/1986.

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 state 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 A.G. 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.

16.(A) Rural Development - Assessment of beneficiaries.

1. No.
FIF/41/87/39,
dated 19/02/88

Sub :- Recommendation of the Working Group to review the Lead Bank Scheme.

I am directed to say that the Working Group to review the Lead Bank Scheme (as modified by Reserve Bank of India) has recommended and laid emphasis on the evaluation studies, under the Integrated Rural Development Programme, from time to time to ascertain the impact of the programme and to measure the extent to which the beneficiaries have derived additional income and employment directly attributable to the investment made and also to make similar arrangements for an ongoing evaluation under District Credit Plan.

I am, therefore, to request you kindly to make necessary arrangement for house-to-house survey of the beneficiaries under the scheme with the help of the block level field staff and to report back the position to the District Level Consultative Committee and the Director, Rural Development so that an overall evaluation of the State may be made.

The receipt of the letter may kindly be acknowledged.

17. Re-organisation-Finance Expenditure Control Branches.

1. No. AR.68/76/23,
dated 29/06/1977.

In the interest of public service and administrative convenience, the Governor of Assam is pleased to re-organise the existing Finance Expenditure Control Branches and ancillary branches of Finance (Food) Cell and Finance (Hill Plan) Cell of the Finance Department into three Branches namely Finance Expenditure Control I, II and III Branches. The subjects allocated to each of these Branches will be as noted against each in the Annexure.

This will take effect from 01/07/77.

ANNEXURE

<u>Name of the Branch.</u>	<u>List of subjects.</u>
<u>1. Finance Expenditure Control I.</u>	<p>1. All matters both plan and non-plan including the Central Sector/Centrally Sponsored Schemes but excepting those under the Hill Plan for financial sanction involving the Account heads administered by the following departments.</p> <ul style="list-style-type: none">(i) Agriculture.(ii) Animal Husbandry and Veterinary.(iii) Forest.(iv) P & C.D.(v) Welfare of Plains Tribal and Backward Classes, Social Welfare and Soil Conservation.(vi) Irrigation.(vii) Flood Control(viii) Co-operation. <p>2. All matters relating to N.E.C. Schemes.</p>
<u>2. Finance Expenditure Control II.</u>	<p>1. All matters both plan and non-plan including Central Sector/Centrally Sponsored Schemes but excepting those under the Hill Plan for Financial sanction involving the Accounts heads administered by the following departments.</p> <ul style="list-style-type: none">(i) Public Works.(ii) Industries.(iii) Power (E) Mines and Minerals.(iv) Home.(v) Revenue.(vi) Sericulture and Waving.(vii) General Administration.(viii) Political.

- (ix) Assembly Secretariat.
- (x) Chief Minister's Secretariat.
- (xi) Election.
- (xii) Supply.
- (xiii) Finance [except Finance (B) and Finance (A.P.F.)]
- (xiv) Legislative.
- (xv) Planning and Development Deptt.
- (xvi) Discretionary grants.

3. Finance Expenditure Control III.

1. All matters both plan and non-plan including the Central Sector/Centrally Sponsored Schemes for financial sanctions involving the Accounts heads administered by the following departments.

- (i) Education.
- (ii) Health and Family Planning.
- (iii) Town and Country Planning.
- (iv) Municipal Administration.
- (v) Hill Areas Department.
- (vi) Labour and Employment.
- (vii) Judicial.
- (viii) Excise and Registration.
- (ix) Relief and Rehabilitation.
- (x) Passport.
- (xi) Personnel (all branches).
- (xii) All matters relating to the Hill Plan Scheme of the Development Departments.
- (xiii) Transport and Tourism.

17.(A) Rural Bank - Deposit of Government fund.

I. No. FIF.
5/86/205, dated
19/09/91

Sub :- Deposit of Government Fund with Regional Rural Banks.

I am directed to say that the Regional Rural Banks have been set up in the State primarily to promote development activities in the rural areas so as to bring up economic upliftment of the weaker sections of the society. At present 418 branches of five RRBs namely (i) Pragjyotish Gaonlia Bank, (ii) Lakhimi Gaonlia Bank, (iii) Subansiri Gaonlia Bank, (iv) Cachar Gramin Bank and (v) Langpi Dehangi Rural Bank are operating all over the State. These banks actively participate in implementation of various Government sponsored programmes.

However, of late, it has been observed that due to poor deposit in these banks they are facing serious liquidity problems even to maintain minimum amount of cash reserves and liquid assets as required under the provision of Reserve Bank of India Act. Because of this constraint these Banks are having difficulties in advancing required fund for the effective implementation of Government sponsored schemes. Moreover Government of Assam have a share of 15% in these banks.

Under the above circumstances, I would like to solicit your Department's co-operation in patronising the Regional Rural Banks by way of depositing surplus Government money under its disposal. Suitable instructions to the Head of Departments and the District Officers and State Government Undertakings under your control may be issued in this regard.

A note on action taken on this may kindly be forwarded to the undersigned at an early date.

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1. Supplementary Demand - Preparation of.

I. No. BB,
62/53/22, dated
08/09/1953

Sub:- Preparation of - Supplementary Demand.

The explanatory notes to the Supplementary Demands should be prepared by the departments which ask for, supplementary grants. The departments should not only prepare the complete note but also have it approved by the Minister concerned before forwarding it to Finance. All this will be possible if the departments take up the work of preparing the notes well in time. (As things are, the notes are prepared in a hurry with insufficient materials and passed on to the Finance at the eleventh hour, when there is hardly any time left for scrutiny). The Administrative Departments should be fully responsible for the adequacy and accuracy of the explanatory notes and should take the orders of their Ministers before sending them to Finance for incorporation in the List of Supplementary Demands.

2. It is observed that when the supplementary demands are called for, some of the departments submit new proposals for supplementary grants along with the supplementary demand notes which have previous approval of Finance. It should be noted that the proposals for Supplementary grants which have not Finance's previous approval, will not be accepted by them. To avoid eleventh hour rush, the Administrative Departments may submit such proposals well ahead for Finance's approval and they should submit only the final list of Supplementary demands with proper explanatory notes duly approved by the Ministers concerned when the Supplementary demand notes are called for. Under no circumstances, Supplementary demand notes will be accepted by the Finance Department after the last date for submission is over.

2. Supplementary Demand- Certificate of non-availability of savings to be furnished.

I. No. BB.(I)
49/64/32, dated
08/07/1964

Sub:- Certificate of non-availability of savings before moving for supplementary demand.

The Public Accounts Committee has expressed its opinion that the departments should estimate their requirements closely before the submission of a supplementary demand. All possibilities of savings occurring within a grant or appropriation as a whole and the consequent possibility of re-appropriation should be thoroughly examined before any proposal for Supplementary demand is entertained and passed. A certificate that such an examination has been made by the Administrative Departments or the Controlling Officer, as the case may be, should be attached to each case of supplementary demand or supplementary appropriation before it is passed on to Finance (Budget) Department for subsequent action. Any supplementary demand or supplementary appropriation not accompanied by the above certificate may be dropped by Finance Department at the time of placing supplementary demands before the Legislature.

3. Security deposit- Procedure for payment of.

*I. No. BB.
101/39/34, dated
05/02/1960*

Sub:- Amount of security deposit.

1. According to rule 106 of the A.F.R., cashiers, store keepers, etc. entrusted with the custody of cash or stores in the P.W.D. must furnish security the amount being regulated according to circumstances and to local custom in each case, under the sanction of the Chief Engineer. The security to be taken from the officers in other departments is determined by the orders of Government in each case. But it does not lay down any scale determining the amount of security to be taken from officers handling cash, stores etc.

2. The adequacy of the amount of security deposit in case of a Government Servant handling cash/store can be more correctly assessed by his head of office keeping in view that a great deal of safeguard lies in adherence to rules relating to the custody and accounting of cash and property and periodical check by the Head of the office.

3. Heads of departments, Deputy Commissioners and Sub-divisional officers are requested to determine the amount of security deposit to be furnished by the officers under their control handling cash or store and obtain the necessary Government order in each case.

4. Security deposit - Discontinuance of submission of security deposit in cash.

*I. No. FBG.
23/62/38, dated
14/11/1964.*

Sub:- Security deposit in cash discontinued.

No security in cash should be accorded in Government offices from any Government servant. The security deposit should invariably be furnished in National Defence Bonds or Postal Savings Certificates or any other similar investment pledged to Government so as to avoid payment of any compensatory allowance. The Government servant furnishing security in the manner stated above will be entitled to draw interest from the issuing authority of National Defence Bonds or Postal Saving Certificates etc.

2. In respect of the cases where security deposit was furnished in cash, prior to the date of issue of this order, steps should be taken to get them converted into National Defence Bonds etc. on or before the 31st March, 1965 after which date no compensatory allowance would be admissible.

5. Service Books - Signature of Government servants in.

I. No. S(E)
139/56/14, dated
17/12/1959

Sub:- Signature of Government Servants on Service Books.

Assistants and typists of the Secretariat should report to the Secretariat Administration Department for putting signatures against the relevant entries in their respective service books. All incumbents should report to Secretariat Administration Department for similar action within a fortnight of their annual increments falling due. New entrants should also report to Secretariat Administration Department immediately after appointment in the Secretariat along with all documents regarding academic qualifications, age, etc., for opening the Service Books.

6. Service Books - Alteration in the date of birth as recorded in their.

I. No. FE. 75/54/7,
dated 16/08/1954

The dates of birth of Government servants should be recorded in their Service Books with special care after examination of the original Matriculation Certificates or other authenticated documents and the same should be placed in safe custody, so that there may not be any scope for correction later. In future, proposals for correction in the dates of birth of Government servants as recorded in their service books will not be accepted on flimsy grounds.

7. Service Books- Verification of.

I. No. FEG.
50/60/18, dated
07/07/1960

Sub:- Verification of Service Book entries in the case of non-gazetted officers transferred permanently from one circle of audit to another.

1. Reference to Rule 162(4) of the Assam Financial Rules, Second Edition, 1939, which provides that when a non-gazetted officer is transferred from one office to another, the head of the office under whom he was originally employed shall record in the service book under his signature the result of the verification of service with reference to pay bills and acquaintance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where his services are transferred. It has now been decided that in cases where such transfer also involves permanent transfer of the Government servant from the audit control of one auditor officer to that of another, the qualifying service for the purpose of pension rendered upto the date of the transfer, should be got verified and a certificate to that effect recorded in the service book by the audit office concerned before the service book is forwarded to the office where the services of the Government servant are transferred. This will obviate the necessity of getting the service of the Government servant concerned verified by two or more audit officers at the time of his retirement, which may cause delay in the finalisation of the pension case.

2. The non-gazetted service of a permanent gazetted officer should similarly be got verified and certified by the concerned audit officer before his service book is forwarded to the Accountant General concerned.

8. Service Books- Maintenance of duplicate books.

I. No. FAP. 3C.
1/69/94, dated
21/12/1970

Sub:- Maintenance of duplicate service books.

It has been decided that with immediate effect, in case of all appointments to non-gazetted posts, Service Books will be prepared in duplicate when the person concerned reports for joining. One copy of the Service Books, duly signed by the officer concerned will be made over to the employee.

Simultaneously, all officers having the custody of Service Books will start making duplicate copies of the Service Books. The work of duplicating should be completed within the current financial year. If in any office the work of duplicating is found to be quite heavy, the finance Department will be prepared to give extra ministerial assistance for a purely temporary period. Any proposal for such staff should come separately in respect of each officer having the duty of duplicating, showing the number of Service Books in custody of the officer which are to be duplicated.

Where a Service Book has been lost, immediate action should be taken to prepare a fresh Service Book with materials collected from the Acquaintance Roll or other relevant records. The Service Book thus re-constructed should again be duplicated.

All duplicate Service Books, with up-to-date entries duly attested by the Head of the office, should be given to the Government servant concerned.

At the time of giving the duplicate Service Book, it should be impressed upon the Government servant concerned that the Service Book is a very valuable document upon the existence of which, his getting of pension will largely depend and that the Government servant should meticulously preserve the Service Book and get all recordable events recorded in his or her copy of the Service Book, as soon after the recordable event takes place as possible.

The recordable events are: appointment, putting on probation, confirmation, promotion, increments, fixation of pay, leave (excluding casual leave), suspension, punishment and re-instatement.

Whenever the duplicate copy of the Service Book is produced by the Government servant concerned for recording recordable events, the recording must be signed by the officer who signs the original copy of the Service Book. After signature of the officer, the name of the officer should be legibly recorded.

It will be desirable that in the event of suspension and punishment, the Government servant concerned should be asked to produce the duplicate copy of the Service Book so that the event can be recorded simultaneously in both the copies.

2. No. FAP/SC/
8/72/9, dated
03/03/1972

Sub:- Maintenance of duplicate service books.

Reference letter No.FAP/SC/3/69/94 dated 21st December, 1970 in absence of a readily available Service Book it has been found necessary to maintain a duplicate Service Book. For this purpose the Government servant concerned should be asked to furnish an exercise book (bound) containing at least 48 pages. Regular columns should be marked out in the book where duplicate entries should be maintained with proper attestation. The duplicate copy should not be treated at par with the original one but should be kept to be used for ready reference for controlling officers and the audit officer. When a non gazetted employee assumes gazetted status, the duplicate record should continue to be maintained by the controlling officers so that the required information is made easily available to all authorities to work out pension and other benefits.

All concerned officers having the duty of maintaining the Service Books and entering the events therein should be intimated accordingly.

9. Signature - Verification of signature by treasuries.

1. No. BB.(I)
57/61/38, dated
20/06/1964

Sub:- Verification of signature.

Although there is no specific rule as to the manner of verification of signature on a claim with that maintained in the treasury records, it is not difficulties to detect the difference, if any, by minute observation. Any doubt arising out of the slightest difference should immediately be referred back for confirmation. All Treasury Officers/Sub-Treasury Officers are requested to follow the instructions issued in this connection under Finance (Budget) Department circular No.BB(I) 286/63/14 dated 03/04/1964 very carefully in the matter of verification of the signature of drawing officer/countersigning officer of the bills before they are passed for payment.

2. G.O.I. No. F. 10-
480-B/61) dated
18/07/1962

3. No. BB. (I)
80/62/A, dated
17/08/1962

The main objections of accepting signatures on documents by ball point pens is that they are apt to be smudged and fade away after some time. There is also a possibility that such signatures could be forged more easily. Therefore, the signatures on bills and other documents with money value should be made in ink only and the provisions of Rules 138(iii) of the C.T.R. Vol. I should be followed.

10. Signature - Signing in ink of notifications/orders regarding appointment/ promotion etc. of Gazetted officers.

1. No. FEG.
11/66/6, dated
03/10/1966.

Sub:- Gazetted Officers- Signing in ink of notifications and orders regarding appointments, promotions, etc.

Advanced copies of orders/notifications of Gazetted Officers regarding appointments, promotions and leave meant for the audit office should be signed in ink and sent so that they are acted upon in the audit office in the same manner as the gazette notifications themselves.

11. Signature- Sanctions should be signed in ink.

I. U.O. No. FEB.
169/85/10, dated
07/02/1986

It has been reported by the Deputy Accountant General, Assam, Guwahati that sanctions are being issued from various departments of the Govt. of Assam which are not signed in ink by the officers concerned. You will appreciate that it is not possible for the office of the Accountant General to act on the basis of cyclostyled signatures.

Hence please ensure that only sanctions duly signed in ink are sent to Accountant General in future.

12. Subsistence Allowance- Recoveries from.

I. No. FEBG.
111/39/5, dated
12/03/1960

Sub:- Recoveries from subsistence allowance.

1. Permissible deductions from subsistence allowance shall fall under two categories- (a) compulsory deductions and (b) optional deductions.

2. The recovery of the following deductions, which fall under category (a) above, should be enforced from the subsistence allowance :-

- (i) Income tax and super tax (provided the employee's yearly income calculated with reference to subsistence allowance is taxable).
- (ii) House rent and allied charges, i.e. electricity, water, furniture etc.
- (iii) Repayment of loans and advances taken from Government at such rates as the head of the department deems it right to fix.

3. The deductions falling under category (b), which should not be made except with the Government servant's written consent, are as under :-

- (a) Premia due on Postal Life Assurance Policies.
- (b) Amounts due to Co-operative Stores and Co-operative Credit Societies.
- (c) Refund of advances taken from General Provident Fund.

4. It has further been decided that deductions of the following nature should not be made from the subsistence allowance.

- (i) Subscription to a General Provident Fund.
- (ii) Amounts due on Court attachments.
- (iii) Recovery of loss to Government for which a Government servant is responsible.

5. As regards recovery of over payments, there is no bar to effect the same from the subsistence allowance, but the recoveries should not ordinarily be made at a rate greater than one third of the

amount of the subsistence allowance, i.e. exclusive of dearness allowance if any, admissible to the Government servant under F.R. 53(1), (ii) (a)

6. The above orders will be applicable in case of all Government servants under the rule making control of the Governor of Assam.

13. Suspension - Revocation of.

1. O.M. No. FBG.
29/73/352, dated
14/02/1986

Sub:- Revocation of order of Suspension - date of effect.

Government have had under consideration for quite some time past the question as to the date from which any order revoking the suspension of Government servant should be given effect to. After careful consideration of the matter in all its bearings, Government have decided as follows :-

- (1) An order of revocation of suspension shall take effect from a prospective date to be specified in the order of revocation itself.
- (2) Such an order shall be served on the suspended Government servant in person or communicated to him by registered post.
- (3) If the suspended Government servant at the time of serving of the order of revocation of suspension in person is residing in a station where he is required to resume his duties on the specified date fails to do so on the specified date, then he shall be deemed to be absent without authority within the meaning of F.R. 17 from the specified date mentioned in the revocation order unless the authority competent to grant him leave decides otherwise.
- (4) If at the time of revocation of the suspension order, the suspended Government servant is residing at a station elsewhere than his headquarter with the permission of the appointing authority or he is transferred or posted at a new place/station then such joining time as is admissible to Government servant on transfer shall be allowed if he resumes his duties within such joining time from the date mentioned in the revocation order effecting revocation of suspension, otherwise, he shall deemed to be absent without authority from the specified date mentioned in the revocation order within the meaning of F.R. 17 unless the authority competent to grant him leave decides otherwise.
- (5) An order of revocation of suspension should also indicate the station of posting of the Officer so that he might go and assume charge of the Office. If the order revoking suspension does not indicate the place of posting he would not be in a position to assume charge of any Office though the suspension has been revoked.
- (6) The date of revocation of suspension to be specified in the revocation order should be fixed taking into consideration the normal and usual time that will be required to reach the order in the hands of the Government Servant and also the practicability of joining within the specified date.

This takes effect from the date of issue of the orders and should be followed by all concerned scrupulously.

14. State Functions - Procedure to be followed in the matter of submission of proposal to Finance.

I. No. FC(I)
18/38/Pv/1958, dated
26/11/1958

Sub:- Inaugural functions, conferences, exhibitions etc.

Departments should submit a statement showing detailed estimate of expenditure whenever they send a proposal for expenditure in connection with inaugural functions, conferences, exhibitions and social functions sponsored by Government without which it is not possible for Finance to scrutinise the matter. Such proposal must be sent three weeks ahead of the date of the function.

2. No. FEC (II)
105/62/22, dated
03/10/1961

Steps should be taken to stop irregular and objectionable practices such as moving for Finance's concurrence to certain expenditure in connection with meetings, opening ceremonies, entertainment and other similar incidental expenditure thereof at a very short notice without allowing sufficient time for Finance to scrutinise such proposals. No expenditure should be incurred prior to the specific sanction of Finance Department. These proposals should be submitted at least 15 days prior to the date of holding such meetings, etc., so as to enable Finance to properly scrutinise them and communicate their approval well in time.

15. State dinners etc. - Holding of.

I. No. FC(I) 88/58,
dated 24/02/1959

Sub:- State dinners and refreshments at meetings

All concerned are requested to exercise proper discretion before holding a State dinner, lunch or tea. Even in cases where it is unavoidable the number of guests should be restricted and refreshments at meetings and conferences may be selected to keep expenditure down.

16. Sanctions - Irregularities in communication of sanction to Audit.

I. No. FEG
46/59/3, dated
11/04/1959

Sub:- Irregularities in communication of sanction to Audit.

The irregularities pointed out below are not to be repeated in future.

- (1) Sanction has been communicated to the audit office with cyclostyled signature.
- (2) Statement showing details of the grants sanctioned appended to the sanctioning letter is not signed.
- (3) Statement showing details of the grants sanctioned appended to the sanctioning letter is signed without designation of the officer signing it.
- (4) The amount of sanction not stated in words and amount shown in figures has been corrected without attestation.

- (5) The figures in the statement appended to the sanctioning letter have been corrected and over written without attestation.
- (6) The amount of grants-in-aid is detailed in the statement appended to the sanctioning letter and a reference to the statement is invited in the main body of the letter without mentioning the total amount sanctioned in the body of the sanctioning letter.

2. No. FEG.
30/62/7, dated
07/05/1962

All concerned should ensure that financial sanction, which are required to be acted upon by the Audit Department should invariably be issued under the signature of officers concerned in ink and not over cyclostyled signature.

17. Savings - Surrender of.

1. No. BB(I)
14/67/1, dated
17/03/1967

Sub:- Surrender of savings from the budget provisions

Rule 1952 (III) of the Budget Manual fixes 15th March as the last date for surrender of savings in the proforma appended. The following points should be carefully noted while making the surrenders :-

- (i) Surrenders should be communicated in duplicate as per proforma ;
- (ii) Surrenders should be made sub-head-wise;
- (iii) Reasons in full for savings of Rs. 1,000 or more from each Sub-head should be furnished;
- (iv) If any amount is surrendered from a provision made by re-appropriation, the number and date of the sanction of the re-appropriation should be quoted;
- (v) All payments should be made before the date of surrender as far as possible and no amount should be kept unsurrendered for uncertain payments ;
- (vi) Surrenders should be communicated to the respective Expenditure Control Branches of the Finance Department

SURRENDERS OF SAVINGS FROM THE BUDGET PROVISIONS FOR THE FINANCIAL YEAR

Budget Head	General			Sixth Schedule			Total
Major, Minor and Sub-head	Voted	Charged	Reasons	Voted	Charged	Reasons	
1	2	3	4	5	6	7	8

18. Special pay - Enhancement of the rate admissible to stenographers.

I. O.M. No.
FEG-46/86/19,
dated 25/10/1986

Sub:- Enhancement of Special Pay to the Stenographers.

The Private Secretaries (Grade-I Stenographers) attached to Officers of Supertime scale of I.A.S. and above upto the level of Ministers and Chief Minister who are now in receipt of Special Pay @ Rs. 50/- p.m. are allowed special pay @ Rs. 100/- p.m. with effect from the date of issue of the orders.

Grade-II and Grade-III Stenographers attached to Ministers and Chief Minister who are now in receipt of Special Pay @ Rs. 25/- p.m. are allowed Special Pay at the rate of Rs. 50/- p.m. with effect from the date of issue of the orders.

Grade-II and Grade-III Stenographers attached to Chief Secretary are allowed Special Pay @ Rs. 50/- p.m. with effect from the date of issue of the orders.

18.(A) Special pay - Enhancement of in respect of UDAs attached to Ministers.

I. O.M. No. FEG.
46/86/13, dated
03/10/87

Sub :- Enhancement of Special Pay to the Upper Division Assistant attached to Ministers.

The Governor of Assam is pleased to enhance the existing rate of Special Pay from Rs. 35/- to Rs. 50/- p.m. in respect of the Upper Division Assistants attached to the chief Minister/Ministers Ministers of State etc. with effect from the date of issue of this Office Memorandum.

19. Schemes (Normalised) - Utilisation of the services of staff under.

I. O.M. No. FEB.
102/80/5, dated
27/12/1980

Sub:- Optimum utilisation of the services of existing staff under normalised or completed schemes.

It has come to the notice of Government that there are some schemes which have been normalised or completed leaving only little follow up work for the existing staff under such schemes under various Directorates of the Departments. The Director of Financial Inspections has brought to the notice of Government that whenever he suggested to different Heads of Departments for reduction of staff on this account he was given to understand that the existing staffs under such schemes, though they have very little work under such schemes, do not like to take up or associate themselves with any other work of such office and on this ground the Heads of Department continue to ask for more staff. The staff of an office are meant for that office for its entire work and it is up to the Head of the office to allocate any work to any staff.

Government also desire that the Secretaries of the various Departments may issue suitable instructions accordingly to all the Heads of the Department under them for optimum utilisation of the existing staff under their control.

20. Schemes - Clearance of.

I. No. FC(III)
106/78/32, dated
24/09/1980

Sub:- Clearance of schemes.

It has been noticed that after a scheme is cleared by the Finance Department, the Administrative Departments make separate references to the Finance Department for sanction of posts, vehicles, training programme etc. included in such schemes. This practice of making repeated reference to the Finance Department causes delay in execution of the schemes. With a view to obviate such delay, it is desirable that while Finance Department is originally moved for sanction of any schemes by the Administrative Department the item-wise details of the schemes are properly delineated with financial limits so as to enable Finance Department to examine and sanction the scheme in all its details. If the Administrative Departments in their turn, while sanctioning the particular schemes, delineate the details of those items in the sanction showing specifically the number, nature etc. of posts, training programmes, work content, purchase of machinery/vehicles etc. with financial limits then it may not obviously be necessary to move Finance Department again for sanction of any individual item of expenditure.

It may also be noted that the Planning and Development Department has fixed limits of expenditure in respect of staff, vehicles, buildings and equipments. The expenditure on these should be kept within the limit fixed by Planning and Development Department while proposal is sent to Finance Department for sanction of such expenditure.

I would, therefore, request you kindly to adhere to the above condition strictly while submitting any proposal for any scheme originally to Finance Department in order to avoid any subsequent reference to them for item-wise sanction. Any deviation from the above will, however, entail further reference to Finance Department as usual.

21. Stamp Act, 1899 - Enhancement of duty of 20 paise Revenue Stamp to Re. 1/-

I. No. FTX.
247/94/9, dated
14/11/1994

Sub:- Amendment of Indian Stamp Act 1899, enhancement of duty of 20 (paise) Revenue Stamp to Rupee 1/- etc.

I am directed to forward herewith the copy of the Gazette of India (extra ordinary) of 13th May, 1994 publishing the amended portion of the Indian Stamp Act, 1899, enhancing the duty of the existing 20(twenty) paise Revenue Stamp to Rupee 1/- (Rupee one) only for taking necessary action from your end.

Further, till receipt of the new designed of Rupee 1/- Revenue Stamp, you are requested to utilise the multiples of 20 paise stamp for meeting the requirement.

REGISTERED NO. DL.3300

THE GAZETTE OF INDIA

EXTRAORDINARY

PART II- Section, I

PUBLISHED BY AUTHORITY

New Delhi, Friday, May 13, 1994

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 13th May, 1994/ Vaisakha 23, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 13th May, 1994, and is hereby published for general information :-

THE FINANCE ACT, 1994

No.32 OF 1994

(13th May, 1994)

An Act to give effect in the financial proposals of the Central Government for the Finance Year 1994-95.

Bill enacted by Parliament in the Forty-fifth Year of the republic of India as follows :-

CHAPTER-I

PARLIAMENTARY

1.(1) This Act may be called the Finance Act, Short title and commencement.
1994.

(2) Save as otherwise provided in this Act, sections 2 to 59 (except section 20) shall be deemed to have come into force on the 1st day of April, 1994.

CHAPTER-VIII

Miscellaneous.

Amendment of In the Indian Stamp Act, 1899,-
Act 2 of 1899

(i) In section 9, in sub-section (1), in clause (b), after the words "or other body

corporate", the words and brackets" or of transfers (where there is a single transferee, whether incorporated or not)" shall be inserted:

(ii) In schedule :-

(a) In article No. 14, in the second column, for the words "One rupee", the words "Two rupees" shall be substituted:

(b) In article No. 53,-

(1) In the first column, for the words "twenty rupees," the words "five hundred rupees" shall be substituted:

(2) In the second column, for the words "Twenty paise", the words "One rupee" shall be substituted.

22. Staff Inspection Unit - Functions of.

1. O.M. NO. AR.
34/82/53, dated
18/08/1982

The following instructions are being issued to differentiate the functions of the Staff Inspection Unit vis-a-vis those of the Administrative Reforms Department.

(i) The Staff Inspection Unit set up in Finance Department will perform the task of inspecting offices on the basis of the approved system and pattern of staffing and in accordance with the norms for work-load as laid down and of ascertaining whether the staff retained in a department or in an office is surplus or deficit.

(ii) The Administrative Reforms Department will have the functions, in this connection, of ascertaining whether the system and pattern of organisation is adequate and answers to the needs of the office. The Administrative Reforms Department will also have the task of evolving better methods and systems of organisation like the Desk Officer Scheme or of level jumping etc., according to the requirement of the concerned office and of inspecting offices to that extent.

This modifies all earlier orders in this matter.

2. O.M. No. FEB.
17/80/15, dated
08/09/80

Sub :- Setting up of the Staff Inspection Unit in the Finance Department.

Government have observed from time to time that work of assessment of staff requirement needs further streamlining in order to obtain maximum economy without loss of efficiency. With that end in view, it has been decided to set up S.I.U. (Staff Inspection Unit) in the Finance Department to assess the workload and requirement of staff in the Administrative Departments for the present. The function of the S.I.U. will be as follows :-

(1) To examine all proposals concerning staff in the Administrative Departments whether by way of renewal of temporary posts, creation of new posts and conversion of temporary posts into permanent post or normalisation of Scheme received by respective Control Branches of Finance Department.

- (2) To conduct systematic inspection regarding workload and requirement of staff if and when necessary in respect of any of the Administrative Departments.
- (3) To secure economy in the staff consistent with administrative efficiency and evolve performance standard and work norms.
- (4) Review of staffing Government offices through a programme of inspection and ad-hoc studies as and when necessary.
- (5) To determine the scope and strength of staff required by conducting measurement studies of organisation including Technical Organisations.
- (6) To frame forecast of staff requirement -
 - (a) By evolving and prescribing standards of performances (Generally time norms) according to programmes study of:
 - (i) House keeping jobs.
 - (ii) Jobs common to organisation.
 - (iii) Routine and
 - (iv) Repetitive jobs.
 - (b) By grading jobs in terms of their content and responsibilities attached to the posts.

T

1. Travelling Allowance - Prior approval for journey by air.

1. No. FM. 90/55/1,
dated 23/7/55

The practice by some officers who are not entitled to perform air journey when going out on tour, deputation etc., without the prior approval of the competent authority, on the grounds of emergency, short notice, etc., is highly irregular and should be discontinued. For all air journeys not covered by S.R. 185A prior approval of the competent authority as required under S.R. 185A (ii) of F. Rs. should always be obtained.

2. No. S.
361/57/PV/1/3,
dated 03/01/59

The practice of submitting T.A. bills by officers not normally entitled to perform air journey prior to the communication of such sanction to the Accountant General, Assam is contrary to rules and invites objection from Audit. As such, whenever such an officer travels by air the Department concerned should issue necessary sanction prior to the journey performed as required under S.R. 185A of F.Rs. & S.Rs.

2. Travelling Allowance - Purchase of return air tickets.

1. No. FM.
90/55/16, dated
06/03/1959

Sub :- Purchase of return air tickets

S.R. 185 D as inserted by C.S. No. 318 required that officers intending to return by air, should purchase return air tickets and book accommodation in advance.

Whenever an officer who is entitled or permitted to perform air journeys, he should purchase the return ticket and arrange for advance booking of accommodation for the return journey on the particular day on which the journey is required to be performed.

3. Travelling Allowance - Incidental expenses in respect of journeys by air.

1. No. FM. 63/59/4,
dated 01/06/59

The scale of allowance for incidental expenses in respect of journeys performed by air, on tour, shall be calculated at one-fifth of the standard air-fare but limited to a maximum of Rs 30/- for each single journey. Provisions of S.Rs 185 B and 185 D of F.Rs and Assam S.Rs should be deemed to have been modified to this extent.

2. No. FM.
63/59/15, dated
08/12/59

In partial modification of Government letter No. FM. 63/59/4 dated 01/06/1959, Government have decided that a Government servant lower than the first, authorised to travel by air on tour is entitled to one standard air-fare for the journey plus the allowance for incidental expenses in respect of a journey by rail, or steamer in the case of a journey between stations connected by rail, or by sea, as the case may be, and half the mileage by road in the case of a journey between stations connected by road, to which he would have been entitled had he travelled by the surface route, or one-fifth of the standard air-fare limited to a maximum of Rs. 30/- for each single journey whichever is less.

3. No. FM.
63/59/31, dated
19/09/60

Reference Government letter No. FM.63/59/4 dated 01/06/1959, the ceiling of Rs. 30/- prescribed in Finance Department letter mentioned above should apply to the total air journey between the starting station and the destination, even if the journey by air between these stations is performed by more than one service. However, if any official duty is required to be performed by the touring office at the place of termination of one service before he avails himself of another service, each of the journeys from the starting station to that intermediate station and from the latter to the destination should be treated as a single journey for the purpose of the aforesaid limit of Rs. 30/-.

4. Travelling Allowance - Refund of cancellation charges on unused air tickets.

1. No. FM.
63/59/15/Pt.I,
dated 22/12/59

1. The refund of cancellation charges paid by Government servants on unused air tickets purchased by them in connection with journeys by air on tour may be allowed, if the cancellation of such journeys is due to circumstances which were unavoidable and beyond the control of the Government servants. This reimbursement may, however, be limited to the net deduction made by the Air Transport Company concerned. No refund of the "Agency charges" should be made as a Government servant who books his journey through a "Travel Agent" does so for his own convenience.

2. The Secretary or an officer, not below the rank of a Deputy Secretary of the Department concerned may exercise the power of sanction such claims after due scrutiny. In respect of any claim made by a Secretary or Additional Secretary, he will record a certificate to the effect that the cancellation of the official journey was due to unavoidable circumstances. The claim of a Deputy Secretary himself may be

scrutinised by a Joint Secretary in the Department and that of a Joint Secretary by the Secretary in the Department.

3. Heads of Departments may exercise a similar power in respect of officers and staff under their administrative control provided that the amount of cancellation charges does not exceed Rs 10/-. In respect of their own claims, not exceeding Rs. 10/-, Heads of Departments will record a certificate to the effect that the cancellation of the official journey was due to unavoidable circumstances. Administrative Departments may obtain from "Heads of Departments" under them quarterly statements of reimbursements allowed by them. These returns may be submitted to the Secretary of the Department for his review.

5. Travelling Allowance - Sleeping accommodation by lower class of rail.

1. No. FM.
83/33/248, dated
27/03/59

When a Government servant entitled to travel in a higher class by rail travels in third class and pays the extra charges for sleeping accommodation provided by the railways for third class passengers during night journeys, the Controlling officer may in such cases allow the fare of the accommodation actually used inclusive of the charges for the sleeping accommodation, provided it does not exceed the fare of the class in which the Government servant is entitled to travel. The concession will apply to journeys on tour as well as on transfer.

6. Travelling Allowances - Refund of cancellation charges on unused railway tickets.

1. No. FM.
42/59/P/14, dated
14/06/60

Since the railway authorities entertain claims for refund of cancellation charges on unused railway tickets (including A.C.C. tickets) only from the passengers concerned, where the rail journey is cancelled solely due to official reasons, the Government servant should refer to the appropriate railway authority, his claim for refund of cancellation charges (excluding reservation charges) on unused tickets (including A.C.C. tickets), duly supported by a certificate from his controlling officer that the journey had to be cancelled for official reasons.

2. No. FM.
83/33/260, dated
23/08/60

The Government servant who is his own controlling officer for T.A. purposes may furnish such a certificate in his official capacity. The claim for the refund preferred on the railways, should however be restricted to what it would be, had the officer booked and cancelled the journey by the shortest route, fare in exceptional cases when the route actually adopted by the Government servant himself, if he is his own controlling officer for T.A. purposes to be in the interest of public service.

The ordinary reservation fee in such cases may be reimbursed to the Government servant without waiting for the acceptance of his claim for refund of cancellation charges by the railway authorities. The amount of reservation fee reimbursed to a Government servant is debitable to the same head to which

his T.A. is charged. No refund of "Agency charges" is, however, admissible, as a Government servant who books his journey through a "Travel Agent" does so for his own convenience.

7. Travelling Allowances - Incomplete Railway warrants or credit notes.

1. A.G. Assam's
No. TM. 8/39,
dated 15/09/60

The railway station staff have received instructions that Railway Warrants and Credit Notes tendered by the authorised officers should not be accepted unless they are complete in all respects with special reference.

- (i) The vouchers should be marked 'Central' or 'State' (Provincial) as the case may be and the designation of the Accounts Officer against whom the debit is to be raised, i.e. with whom adjustable should be clearly given in the space provided for.
- (ii) The head of account of the Central or State Department to which debitable and also the name of the Department to which the charges pertain, e.g. Police, Irrigation, Public Health, etc. should be furnished in full.
- (iii) The rubber stamp of the office of issue, the designation of the issuing officer and his signature in ink (and not in pencil or by carbon process) should be available clearly and legible on the voucher.

2. No. F.M.
128/60/3, dated
06/10/60

All concerned should ensure that Warrant and Credit Notes are tendered at railway station with full particulars as laid down in Accountant General, letter dated 15/09/1960 above.

3. A.G. Assam's
No. TM.
18/16/15979-84,
dated 08/01/62

The Railway Credit Notes received in Accountant General, Assam's office from the Railway Accounts Officers for adjustment in accounts by Audit office should be checked with the monthly lists of Credit Notes for freights to be obtained from various officers issuing such Credit Notes.

4. No. F.M. 13/62/3,
dated 06/02/62.

All Credit Note issuing authorities should send monthly to the Audit office, lists of Credit Notes for railway freights issued by them so as to reach that office by the 15th of the following month in the proforma shown below.

List of Railway Credit Notes for freight issued during the month of _____ 19 _____

Sl. No.	Number of the credit note	Date of issue	Amount R.s P.	Head of Account (Major, Minor, Sub-head Detailed heads of account should be indicated)	Remarks
1	2	3	4	5	6

Memo No _____

Dated _____

Forwarded to Accountant General, Assam, Shillong for necessary action.

Signature _____

Designation of the issuing officer _____

8. Travelling Allowances - General procedure regarding payment of TA to non-officials.

1. No. FM. 81/59/3,
dated 22/06/59

In order to avoid delay in payment of T.A. bills of non-official members, appointed to Committees, Boards, etc., set up by Government, the following procedure should henceforward be followed :-

1. The payment of the entire amount due, including T.A. for the return journey, may be made on presentation of the bills at the Treasury after necessary counter-signature of the Controlling Officer without sending the bills to the Accountant General, Assam, for pre-audit. An undertaking from the members concerned should be secured to the effect that any over-payment of T.A. detected would be repaid by them in cash or from any subsequent bills or other claims they may have on Government. In case any member does not give the undertaking there will be no alternative but to defer the payment until his T.A. bill is pre-audited in the normal course. After the money is drawn and disbursed according to this procedure the drawing and disbursing officer will have to furnish a certificate to Audit within a month of drawal showing that the return journey has been duly performed.
2. In case of committees, etc. convened by Government the Secretary of the Administrative Department concerned should be declared as the drawing and disbursing officer of the non-official Members' T.A. bills. But as the Administrative Departments have no separate allocation, the expenditure will have to be met out of the general provision controlled by the Chief Secretary who may remain the Controlling officer and all such T.A. bills will have to be countersigned by him or by such other officers as may be authorised by him.
3. The bills should be drawn in the T.A. bill form. The drawing and disbursing officers will be responsible for the correct preparation of the bill and it will be the duty of the Controlling officer to see that the bill is in order and to fill up the allotment column, etc.
4. The procedure will apply in case of all non-official members of such committees, boards, etc. including the M.L.As.

2. No. FM.
81/59/22, dated
10/05/60

Reference to Finance Department letter No. FM. 81/59/3 dated 22nd June, 1959, on the above subject, the expenditure in respect of T.A. and D.A. of the non-official members of boards or committees convened by the Administrative Department should be debited to their respective budget head. The claims in the bill which is

more than 6 months' old should also be sent to the Accountant General, Assam for re-audit.

9. Travelling Allowances - When personal cars are used on tour.

I. No. FM.
78/32/6,
dated 11/03/33

The following certificate should be furnished with the travelling allowance bills in which mileage allowance is drawn for performing journey in the personal cars of the officers when the Government vehicle is under repair or not available for use for bona-fide reasons.

"Certified that the journey has been performed by the personal car of the officer and that the mileage allowance in lieu of daily allowance has been drawn in this bill as the Government vehicle placed at his disposal was under repair/not available for use for bona-fide reasons and that the approval of the Commissioner/Heads of Departments has been obtained."

10. Travelling Allowances - Adjustment of advance T.A.

I. No. FM.
2/32/246, dated
16/06/38

Under Rule 396(c) read with Note 1 thereunder of the Assam Financial Rules, advance travelling allowance by the officers is to be adjusted on completion of the tour for which the advance is taken or on the 31st March whichever is earlier. Under Note 4 of the same rule a second advance cannot be made until account has been given of the first. Therefore when an officer applies for an advance travelling allowance he should certify that the previous advance or advances taken by him has been duly fully adjusted.

11. Travelling Allowances - Advance on transfer.

I. No. FM.
43/62/33, dated
10/04/63

All sanctioning authorities are to ensure that the amount of advance travelling allowance sanctioned to their officers on transfer should be limited to the amount that would be admissible to them under the rules. It is also required that officers submit their transfer T.A. bills in time.

12. Travelling Allowances - Admissibility of transfer T.A. when both husband and wife are transferred at the sametime,

I. No. FM.
42/59/13-Pl.II,
dated 19/02/60

In cases where both husband and wife are in Government employment and are transferred at the same time or within six months of transfer of one of them, from one and the same old station to one and the same new station, transfer T.A. will not be admissible to both of them as independent Government servant's. Either of them may claim transfer travelling allowance, the other being treated as a member of the Government servant's family not in Government employment.

13. Travelling Allowances - Admissibility of T.A. by air for medical attendance or treatment.

I. No. FM. 42/59/3,
dated 29/04/59

Though travelling allowance is admissible as for journey on tour (except daily allowance) for journeys undertaken to receive medical attendance or treatment under the existing rules and orders, it is clarified, following the Government of India's decision, that T.A. by air will not be generally admissible for such journeys irrespective of whether or not the Government servant concerned is otherwise entitled to travel by air at his discretion on official duty.

14. Travelling Allowances - Travel by air-conditioned accommodation in rail for medical treatment.

I. No. FM.
42/59/7/PIII, dated
11/09/60

Reference Government letter No. FM.42/59/3 dated 29/04/1959, facility of travel by air-conditioned accommodation by rail as ordinarily admissible to certain categories of Government servants while on tour under Government letter No. FM.85/53/178 dated 08/04/1957 will also not generally be available to such Government servant while undertaking journeys for the purpose of receiving medical attendance or treatment.

15. Travelling Allowances - Appearance for interrogation etc.

I. No. FM.
42/59/16, dated
16/02/60

Where a Government servant, whether he is under suspension or not, performs journeys to attend Police or Special Establishment enquiry in connection with a case in which he is suspected to be involved, T.A. as for a journey on tour may be allowed to the Government servant for such journeys provided that they are performed under the direction of, or with the approval of the Head of the office in which he is for the time being employed, or was employed before suspension.

Where a Government servant undertakes journeys during suspension for appearing in a court of law, as an accused, and is later on acquitted by the court and re-instated in service or would have been re-instated in service but for death or his having attained the age of compulsory retirement or being allowed to retire voluntarily, it has been decided in consultation with the Assam Public Service Commission that no T.A. as such, will be admissible for the journeys performed by a Government servant in such circumstances but that it would be open to him to include his travelling expenses in any claim that he might prefer under Art 320 (3) (d) of the Constitution, for reimbursement of the costs incurred by him in defending the legal proceedings against him. Reimbursement on this account, not exceeding the amount admissible as travelling allowance as for journey on tour may be allowed in such cases in accordance with such advice as the Assam Public Service Commission may tender.

16. Travelling Allowances - Journey in disciplinary cases.

**I. No. FM.
42/59/12, dated
23/03/60**

T.A. as for a journey on tour without any allowance for halts on journeys or at the outstations may be allowed to the Government servants, whether on duty or on leave or under suspension, for the journeys undertaken by them to the stations where the official records are made available. The T.A. will be allowed from the headquarter of the Government servant or from any other places where the Government servant may be spending his leave or where the suspended officer has been permitted on his own request to reside, but not exceeding what would be admissible had the journey been undertaken from the headquarters of the Government servants. The grant of the travelling allowance will be subject to the following further conditions.

- (i) The inquiring officer certifies that the official records to be consulted are relevant and essential for the preparation of the defence statement ;
- (ii) The competent authority certifies that the original records could not be sent to the headquarters station of the Government servant or the bulk of the documents ruled out the possibility of copies being made out and sent ; and
- (iii) The head of office under whose administrative control the Government servant is, certifies that the journey was performed with his approval.

In the case of officers not under suspension at the time of undertaking of the journey, the period spent in transit to and fro and the minimum period of stay required at the place where official records are made available for perusal should be treated as duty or leave, according as the officer is on duty or on leave at that time . In case of officers under suspension, who are subsequently re-instated in service, the period will be treated as duty, leave or otherwise in accordance with the orders passed by the competent authority under F.R. 54.

The above orders will be applicable in case of all Government servants under the rule-making control of the Government or Assam.

17. Travelling Allowances - Advance T.A. and pay for journeys on tour and on transfer.

**I.
No. FM/60/59/13,
Dated 21/02/64**

Reference to Rule 396 (a) of the A.F.R. vesting powers of sanctioning advances of pay on transfer and also to Rule 396 (c) iii of A.F.R. vesting powers in the Finance Department for sanctioning advance T.A. to Gazetted officers for journeys on tour.

Similar powers may henceforward be exercised by the Officers/Offices noted below in respect of persons stated against them with effect from the date of issue of this order.

Grade of Officers.	Class of accommodation.	Rate of allowance or incidental
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		expenses tour.
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Senior Grade Officers :-

(i) Officers in receipt of pay of Rs. 2,250.00 p.m. and above	Air conditioned sleeper	0.02 paise per k.m.
(ii) Officers in receipt of pay of Rs. 1,000.00 p.m. but below Rs. 2,250.00	Air conditioned sleeper subject to a recovery of 0.01 paise per k.m.	0.02 paise per k.m.
1st Grade Officers	Air conditioned chair car	0.015 or 1 ½ (one and half) paise per k.m.
2nd Grade Officers	Air conditioned chair car	0.0125 or 1 ¼ (one and one fourth) paise per k.m.
3rd Grade Officers	Air conditioned chair car	0.005 or ½ (half) paise per k.m.

This delegation does not include delegation of powers for journeys outside India.

While according sanction to advance T.A. and D.A the following important factors should be taken note of so as to minimise possible audit objections which may be raised since this delegation will be a responsibility of the Administrative Department and Heads of Departments etc.,

- Whether the journeys has the approval of the competent authority in cases where such approval is necessary.
- Whether a copy of the tour programme showing the mode of travel i.e., whether by rail, road or air with approximate calculation of T.A., D.A. that may be required to cover the journey has been forwarded.
- Whether certificate to the effect that no previous advance is lying unadjusted has been furnished.
- Whether the purpose of the journey i.e., whether on official duty for attending a conference convened by Government or a non-official conference sponsored by Government etc. has been stated.
- Whether in cases of air journeys approval from competent authority, where necessary, has been obtained. (Subsequent approval after the completion of air journey is irregular as this is objected to by audit).
- Whether the signature of the officer is written legibly with designation.

The advance T.A. may not be granted as a matter of course, but only to occasions of long and expensive tours when the cost of travelling is heavy and constitutes a burden on the officer's private resources.

An officer should be allowed a reasonable amount of advance T.A. for his journey but the authority sanctioning the advance has also to see that no excess amount is granted and it is to be considered whether the amount of such advance has to be limited to a certain percentage of the approximate T.A. and D.A. admissible for the journey. In the opinion of Finance Department advance may be limited to the extent of 80%. All previous instructions in connection with advance of T.A. are hereby stand modified to the extent stated above. The Controlling Officers will be responsible for adjustment of all advance T.A. of the respective officers under their control while submitting, final bill every month.

18. Travelling Allowances - Probationers attending training institute.

I. No. FM. 18/68/5,
dated 02/07/68

The grant of travelling allowance to probationers for joining the training institutions and in the course of their training should be regulated as follows:-

- (i) No travelling allowance should be allowed for the onward journeys in cases where the probationers join the training institutions direct on first appointment to Government service.
- (ii) Travelling allowance as on tour may be allowed to the probationers who are already in Government service or who first join their respective Department and then proceed to join the training institute or where they move from one training institute to another.
- (iii) Travelling allowance as admissible under the normal rules may be allowed for tours to outstations undertaken from the training institutions as part of the training.

These orders shall apply to the probationers who join the training institutes on or after 2nd July, 1968.

19. Travelling Allowances - Use of allotted vehicle on transfer.

I. No. FM.
72/66/63-PI, dated
26/07/68.

It is clarified that as the officer uses his allotted vehicle on transfer for his own convenience, the POL charges for sending back the vehicle to his old headquarters should also be borne by him.

These orders will have immediate effect.

20. Travelling Allowances - Admissibility of T.A. for Government servants who die while in service.

I. No. FM. 49/65/8,
dated 19/08/66

In case where a Government servant dies while in service, the following arrangements will be admissible to the members of the family as defined in S.R.152 (5) for transport at Government expense of the family and personal effects of the

Government servant provided the journey is completed within six months after the death of the Government servant.

(1) Travel expenses will be admissible by the shortest route from the last headquarters of the Government servant to his normal place of residence which shall be the permanent home as entered in his service book or record or such other place as might have been declared to be the permanent home by the Government servant while in service.

(2) The amount of travel expenses payable to the members of the family will be :-

(a) For journeys by Rail, S.T. Buses and Steamer.

(i) Actual fare (without the incidentals) of the class of accommodation to which the deceased Government servant was himself entitled for each member of family for journeys by Rail/S.T. buses and steamer. In respect of the journeys by S.T. buses where there are no recognised classes of accommodation, the fare of the class actually used will be admissible.

(ii) Actual cost of transportation of personal effects on the scale as admissible under S.R. 243 I(iii).

(b) For journeys by own car and private transport.

(i) one mileage allowance at the rate applicable to the deceased Government servant for such journeys by road on tour in terms of the Department's Office Memorandum No.FM.53/64/11, dated 4th January 1965, irrespective of the number of members of the family.

(c) For journeys by public vehicles other than the S.T. Buses.

(i) For each entitled member of family, one mileage allowance each at the rate prescribed for the grade to which the deceased Government servant belonged for such journeys on tour will be admissible.

In either of the cases at (b) and (c) above the actual cost of transportation of personal effects on the scale prescribed under S.R. 243 II (iii) will be admissible.

(3) The concession will be admissible to the members of the family who were ordinarily resident with the deceased Government servant and proceed from his last headquarters to his normal place of residence.

(4) The amount of T.A. admissible to the families of deceased Government servants under these orders shall be paid in the order of precedence given below :-

(i) The surviving widow or the eldest among them if there be more than one surviving widow if the deceased Government servant was a male or the husband if the deceased was a female.

- (ii) The eldest surviving (dependent) child of the deceased Government servant provided that he/she has attained the age of majority.
 - (iii) Any person who in the opinion of the Head of office, is fit to receive payment on behalf of the minor(s), subject to the execution by such persons of a bond, duly signed by two sureties, agreeing to indemnify Government against any subsequent claim as prescribed in Financial Rule Form No. 6 of the Assam Financial Rules provided that such a bond may be dispensed with when payment is made to a legal guardian.
- (5) These orders will not apply to :-
- (a) Government servants engaged on contract and those who are not in the whole time employment in Government.
 - (b) Government servants who die while on leave preparatory to retirement.
 - (c) Government servants paid out of contingencies.
 - (d) Retired Government servants who have been re-employed.
 - (e) Temporary Government servants who have not rendered three years continuous service.
- (5) These orders took effect from 1st August 1966.

21. Travelling Allowances - Revision of conditions of conveyance allowance.

I. No. FM,
60/64/113, dated
03/08/67

The following conditions are prescribed in regard to the grant of conveyance allowance.

These will apply to Government servants who are granted conveyance allowance specifically for the up-keep of a motor car or motor cycle, and also to Government servants who are granted conveyance allowance for maintenance of other modes of conveyances other than bicycle, under the above rules.

2. The conveyance allowance for maintenance of motor car/motor cycle, etc., shall continue to be admissible at the existing rates to Government servants concerned subject to the following conditions and till such times as and when Government decide to revise the allowance in respect of such a Government servant or servants in accordance with these orders.

3. (i) No conveyance allowance shall be admissible during -

- (a) Joining time, leave or any period of temporary transfer. The allowance shall also not be admissible during holidays prefixed to leave, holidays suffixed to leave and joining time.

- (b) Any period of more than 15 days at a time during which a Government servant does not maintain a motor car/motor cycle or the motor car/motor cycle maintained by him remains out of order or is not used for official journeys for which the allowance is granted.
- (ii) The conveyance allowance shall henceforth be granted under the above Rules to cover all journeys by road on official duty within the local jurisdiction of Government servants, for which no D.A./mileage allowance is admissible, irrespective of whether the points of duty reached lie within or beyond a radius of 8 kms. from his usual place of work provided that D.A./mileage allowance will be admissible as under for journeys beyond and outside a radius of 8 kms. from his usual place of work.
- (a) If the journey is performed by rail or steamer or air the allowance may be drawn in addition to the T.A. i.e., D.A./mileage allowance admissible under the rules.
- (b) If the journey is performed by road, only the conveyance allowance would be admissible but if on any day a Government servant travels beyond 16 kms. from his usual place of work, he may at his option exchange his conveyance allowance at the rate of 1/30th for any T.A., i.e., D.A. and/or mileage allowance that may be admissible to him under the rules.
- (c) If the journey is performed partly by rail or steamer or air and partly by road, conveyance allowance may be drawn in addition to the T.A. admissible for the portion of the journey performed by rail or steamer or air and the officer may at his option exchange his conveyance allowance at the rate of 1/30th for each day, for any travelling allowance that may be admissible for the portion of the journey by road on any day on which the journey by road exceeds 16 Kms.
4. The grant of horse allowance and cycle allowance will continue to be governed by the present rules and orders.

These orders will have effect from 1st September 1967.

22. Travelling Allowances - Journeys on Shillong Guwahati Road on transfer.

I. No. FM.
53/64/30/P.II,
dated 06/04/67

With reference to No. FM.53/64/11 dated 4th January 1965, it is decided in modification of the existing provision under Note below S.R. 243-II(ii) that the T.A. at the following rates will be admissible to Government servants other than 4th Grades for journeys on transfer on the Shillong-Gauhati route.

Journeys by State Transport Buses.

- (i) A Government servant will be entitled to draw 3 fares of the class to which his grade entitles him.
- (ii) He may draw one extra fare for each adult member of his family who accompanies him and for whom full fare is actually paid and 1/2 (half) fare for each child for whom such fare is actually paid.

Journeys by other modes of transport. A Government servant will be entitled to mileage at the rate laid down in S.R.243-II read with S.R. 182.

3. The Government servants will be entitled to re-imbursement of the cost of transportation of personal effects upto the limits prescribed under S.R.243-I(iii) as per the rates of the State Transport. The reimbursement of the cost of transportation of conveyances will remain as at present.

4. The rates prescribed for 4th Grade Government servants under S.R.250(c) for journeys on transfer will remain unchanged.

23. Travelling Allowances-Mileage allowance for using Government vehicles by others.

I. No. FM.
72/66/36-P.I, dated
17/06/67

The provision of O.M. No. FM.72/66/32 Dated 17th November 1966, is applicable to Government vehicles only, and not to requisitioned vehicles. In the case of requisitioned vehicles, the Rules laid down in the Act relating to requisitioned vehicles hold good. In other words, the P.O.L. charges for use of such vehicles for

Government duties is paid from Government amount.

24. Travelling Allowances - Declaration of vehicles as pool or allotted vehicles.

I. No. FM.
72/66/31-P.I, dated
09/08/67

With reference to O.M. No.FM.72/66/32 dated 17th November 1966, there can be no objection to use of a Government vehicle allotted to one officer by another officer provided that the former can spare the vehicle and the latter takes the full responsibility of paying the P.O.L. charges, etc.

With reference to No. FM. 72/66/32 dated 17th November 1966 and No. FM.72/66/104 dated 15th June 1967, the vehicles with the Departments/Offices as per statement enclosed should be treated as pool or allotted vehicles, as the case may be, as shown therein. The arrangement so made in respect of the vehicles with these Departments/Offices will continue to remain till circumstances demand their alteration as and when necessary in public interest.

(2) In the case of all vehicles of the Departments/Offices mentioned in the enclosed statement and declared as allotted vehicles, Government servants using such vehicles will themselves bear the P.O.L. charge and they shall be entitled to draw only mileage and/or D.A at the rates laid down in the aforesaid Office Memorandum.

The vehicles which are declared as pool vehicles under these orders will continue to remain so, and in their case the provision of para 5 of the Department's O.M. No.FM.72/66/32 dated 17th November 1966, will apply. In other words the Head of the Office will be personally responsible to ensure their use strictly for official purpose and the running cost of which will be borne by Government.

(3) In respect of all other Departments/Offices not specifically mentioned in the enclosed statement, the existing vehicles, viz., all cars, jeeps and Station Wagons of these Departments [except those of Director of Health Services, Development (Panchayat and Community Development), Public Works Department] shall be treated as allotted vehicles with the respective officers concerned.

Statement showing the name of Department Offices and the Vehicles at their disposal.

Name of the Department/Officer	No. and type of vehicles	
	Allotted to officer	For pool use
(1)	(2)	(3)
1. Social Education officer	1 Jeep	-
2. Director of Tourism	-	1 Jeep with the Tourist Information Officer, Kaziranga.
3. Agricultural Chemist, Jorhat	-	1 Jeep with trailer
4. Deputy Commissioner (Home Guard), Cachar.	1 Jeep to Hony. Commdt., Home Guard.	2 Pick-up vans
5. Director of Civil Defence	-	All vehicles are for pool use.
6. Director of State Transport	6 Jeeps - one each to Divisional Superintendents, Guwahati, Tezpur, Jorhat and Shillong and one each to Divisional Engineer, State Transport, Tezpur and C.A. Engineer, Guwahati	-
7. Relief and Rehabilitation Commissioner	All vehicles as allotted to the officers concerned	-
8. Deputy Commissioner, Cachar	1 Ambassador	2 Jeeps
9. Deputy Commissioner Cachar, (R & R Branch)	2 Jeeps	1 Truck
10. Sub-divisional Officer, Karimganj	1 Jeep	1 Jeep
11. Director of Information and Public Relation	-	All the vehicle as departmental vehicles for pool use
12. Director of Social Welfare	1 Ambassador	-
13. Director of Sericulture and	1 Jeep as allotted to the officers	Pick-up van for pool use

Weaving	concerned	
14. Director of Fisheries	-	All the vehicles are for pool use.
15. Director of Weight and Measures	1 Jeep with trailer	-
16. Chief Inspector of Boilers	1 Jeep with trailer	-
17. Labour Commissioner	1 Ambassador to Commissioner. 1 Studebaker to A.L.C., Dibrugarh. 3 Jeep one each to A.L.Cs. Jorhat, Silchar and Tezpur.	-
18. Director of Statistics	-	All the vehicles are for pool use
19. Director of Evaluation Unit	-	1 Ambassador
20. Executive Engineer, Tezpur E & D	1 Jeep to E.E. Tezpur. 3 Jeeps one each to S.D.Os., Tezpur, Charali and Mangaldai	-
21. District Family Planning Medical Officer, Tezpur	-	All the vehicles are for pool use
22. Estate Officer, P.W.D.	-	1 Jeep
23. Commissioner of Plains	1 Ambassador	-
24. Director of Land Records	5 Jeeps one to A.D.L.R., Guwahati, and each to S.Os., Nagaon, Kamrup, Lakhimpur and Cachar	-
25. Commissioner of Hills	1 Jeep Station Wagon	-
26. Chief Electoral Officer	-	1 Jeep Station Wagon
27. Director of Surveys	-	2 Jeeps
28. Commissioner of Excise	-	All the vehicles are for pool use
29. Town and Country Planning Department	-	3 Jeeps with T.P. Organisation at Guwahati, Dibrugarh and Silchar.
30. Deputy Director of Supply	1 Jeep	
31. Deputy Commissioner, Kamrup	1 Ambassador to D.C. 1 Jeep to A.D.C. 1 Jeep to S.D.O. Nalbari	1 Station wagon to S.D.O. Sadar

32. Senior Electrical Inspector

1 Jeep

25. Travelling Allowances - Grant of expenses in connection with air journey undertaken by Government servants on duty.

1. No. FM.
62/66/14, dated
12/09/67

On a review of the existing order regarding the grant of allowances for the expenses incurred in respect of air journeys undertaken by Government servants on duty, it has been decided as follows :-

(1) Allowance for incidentals for air journeys will be regulated under S.R.185-B, as amended, vide C.S. No.547 dated 8th June 1967.

(2) In addition to the incidentals a Government servant may be allowed half D.A. at the rate applicable at the intermediate station for each overnight halt when the overnight halt is due -

- (a) Either to non-availability of connecting air service or due to cancellation of the connecting air service, or
- (b) Break of air journey at an intermediate station when the air journey, whether inside or outside the State, is preceded by journeys by rail/road/steamer exceeding 80 kms. performed on the same day of the broken air journey :

Provided in either case the air lines do not provide at their expense boarding and lodging facilities.

26. Travelling Allowances - Compulsory travel by Air India on deputation abroad.

1. G.O.I. No. Exp.
F. 4(7).IV(B)66,
dated 17/06/66

2. No. FEG.
33/66/P, dated
08/08/66.

In all cases of deputation abroad where cost of air passage is borne by the Government of India, officers should travel Air India on the sectors where it operates. Even on the sectors where it does not operate, air passages should be booked through Air India, as it is in a position to arrange such bookings due to its interline agreements with various air lines.

27. Travelling Allowances - Admissibility of Air travel to All-India Services Officer.

1. No. FM.
29/67/12-P.I., dated
30/11/67

All A.I.S. Officers in the senior scale irrespective of the pay drawn by them are allowed to travel by air on tour.

28. Travelling Allowances - Forfeiture of the right of.

1. No. FM.
51/66/86, dated
10/08/67

The right of a Government servant to the T.A. including daily allowance shall be forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it fell due. In other words the question of pre-audit of such claim will not be entertained after one year from the date on which

it fell due.

2. No. FM.
51/66/110, dated
04/12/67

In continuation of O.M.No.FM.51/66/86 dated 10th August 1967, it is clarified as follows :-

(i) The orders contained in the aforesaid Office Memorandum, dated 10th August 1967, have no retrospective effect and apply to travelling allowance claims in respect of journeys/halts which commenced on or after that date.

(ii) The orders of 10th August 1967, apply to transfer T.A. and conveyance allowance claims also but not to leave travel concession claims which are governed by separate orders.

29. Travelling Allowances - Misuse of departmental vehicles.

1. No. FM.
45/67/8-P.II, dated
14/12/67

The practice by some of the Officers having non-allotted or pooled departmental vehicles to the railway head or air port or air port town for their onward journey by train or air should be stopped forthwith, as this leads to the vehicles performing four journeys of which two are avoidable. Any violation of these instructions will lead to the recovery of the avoidable expenditures from the officer concerned.

30. Travelling Allowances (permanent) - Revision of the rate of.

1. O.M. No. FM.
61/90/40, dated
01/01/91

Sub :- Revision of rates of travelling allowances, conveyance allowance etc.

In pursuance of the recommendation of the Assam Pay Commission, 1988 as excepted by Government vide Notification No. FPC. 24/90/128 dated 06/12/90, the

Governor of Assam is pleased to order as follows. These orders will come into force with effect from the date of issue of these Office Memorandum.

Permanent travelling allowance : The rates of permanent travelling allowance are revised as follows :-

Sl. No.	Designation of officers with departments	Rate of permanent T.A. per month. (Rs.)	Remarks.
1	2	3	4
<u>AGRICULTURE</u>			
1.	Agricultural Demonstrator	90.00 p.m.	
2.	Irrigation Demonstrator	90.00 p.m.	
3.	Agricultural Demonstrators posted in C.D. Blocks to discharge the duties like that of Gram Sevaks.	90.00 p.m.	
<u>DEVELOPMENT (PANCHAYAT AND RURAL DEVELOPMENT)</u>			
4.	Gram Sevaks	90.00 p.m.	
5.	Gram Sevikas	90.00 p.m.	
<u>EDUCATION</u>			
6.	Sub-Inspector of Schools	350.00 p.m.	
7.	Assistant Sub-Inspector of Schools	265.00 p.m.	
<u>EXCISE</u>			
8.	Prohibition Organisers	90.00 p.m.	
9.	Prohibition Officers	90.00 p.m.	
<u>GENERAL ADMINISTRATION</u>			
10.	Movement Officer (Gazetted) Office of the T.A. & D.M. Calcutta	265.00 p.m.	

11. Movement Officer (Non-gazetted) 265.00 p.m.
Office of the T.A. & D.M, Calcutta
12. Receptionist, Assam House, New - 305.00 p.m.
Delhi
13. Receptionist, Assam House, 305.00 p.m.
Calcutta

HEALTH

14. Rural Health Inspectors 90.00 p.m.
15. Health Assistants 90.00 p.m.
16. Vaccinators of N.S.E.P. 90.00 p.m.
17. Grade-IV employees attached to 90.00 p.m.
mobile team of the N.S.E.P.
18. Surveillance workers 90.00 p.m.
19. Surveillance Inspectors 130.00 p.m.
20. Basic Health worker 90.00 p.m.
21. Basic Health Inspector 130.00 p.m.
22. Superior field worker/field worker 90.00 p.m.
of seasonal spray squads.

DIRECTORATE OF AUDIT
(LOCAL FUND)

23. Auditors 370.00 p.m.
24. Assistant Audit Officers 350.00 p.m.
25. Peons attached to Audit Officers 130.00 p.m.

HANDLOOM, TEXTILE AND
SERICULTURE

26. Organisers of Boakata Societies 130.00 p.m.

27. Weaving Demonstrators 90.00 p.m.
28. Sericulture Demonstrators, except those posted in Firms/Centras 90.00 p.m.
- VETERINARY
29. Veterinary field assistant 90.00 p.m.
- POLICE
30. Circle organiser, V.D.O. 90.00 p.m.

Note :- Unless otherwise stated in the remarks column, the minimum number of days to be spent on tour per month by the categories of Government servants shall not be less than 15 days, or such higher number of days as may be prescribed by their respective appointing authority in consideration of the nature of duties to be performed.

2. Conveyance allowance : (i) The rates of conveyance allowance for certain categories of Government servants who are required to perform journeys regularly in or near their Head- quarters for short distance which do not otherwise qualify for travelling allowance will be as follows :-

Sl. No.	Designation of officers with departments	Rate of conveyance allowance per month. (Rs.)	Remarks.
1	2	3	4
	<u>GENERAL ADMINISTRATION</u>		
1.	Private Secretaries/Personnel Assistants to Minister/Ministers of State/Deputy Ministers	150.00 p.m.	If the Ministers and Private Secretaries/ Personnel Assistants both reside within Dispur Capital Complex or within two k.m. of the residence of the Minister, no conveyance allowance will be admissible, otherwise a conveyance allowance @ Rs. 150.00 p.m. will be admissible (subject to the condition that a serviceable motor cycle/scooter is maintained and this is certified by the Hon'ble Ministers under whom they served.)
	<u>POLICE</u>		

2.	Sub-Inspectors of the Armed Branch, Town Police, Reserve Police, Rider Sub-Inspectors and the Criminal Investigation Department, Sub-Inspector attached to Government house.	25.00 p.m.	If a serviceable bi-cycle is maintained.
3.	Sub-Inspectors and Assistants Sub-Inspectors of Police in the Criminal Investigation Department	25.00 p.m.	Subject to the condition that a serviceable bi-cycle is maintained and the Deputy Inspector General of Police certifies that its maintenance is necessary.
4.	Police constable unarmed branch	25.00 p.m.	If a serviceable bi-cycle is maintained.
5.	Sub-Inspectors attached to Police Stations except Sub-Inspectors of the Railway and River Police	100.00 p.m.	In case where the Superintendent of Police certifies that a motor cycle/scooter is necessary and actually a serviceable motor cycle/scooter is maintained, otherwise a cycle allowance of Rs. 25.00 p.m. for maintenance of the same will be admissible. A Sub-Inspector of Police on temporary deputation to the Finger Print Bureau for training may draw a Motor cycle/scooter allowance in the District in which he was stationed prior to his deputation, and continues to maintain a motor cycle/scooter during the period of training, a certificate to that effect being furnished monthly. The post will not, however, be held to be one in which the conveyance of a scooter/motor cycle is advantageous from the point of view of the officer's efficiency so as to entitle him to draw transport charges under Assam Subsidiary Rules, 243-I (iv).
6.	Sub-Inspectors of village	25.00 p.m.	If a serviceable by-cycle maintained.
7.	Sub-Inspectors attached to Police Stations except Sub-Inspectors of the Railway and River Police	100.00 p.m.	In case where the Superintendent of Police certifies that a motor cycle/scooter is necessary for efficient discharge of duties and a serviceable motor cycle/scooter is maintained.
8.	Assistant Sub-Inspectors in-charge of Police Stations or out posts and Patrol Party and those given power	100.00 p.m.	In case where the Superintendent of Police certifies that a motor cycle/scooter is necessary and actually

	of investigation		maintained otherwise bi-cycle allowance of Rs. 25.00 p.m. will be admissible subject to the condition that a serviceable bi-cycle is maintained.
9.	Assistant Sub-Inspector of Police of the District Executive Force and Head Constables of the town Police (Executive Force)	25.00 p.m.	Subject to the condition that a serviceable bi-cycle is maintained.
	<u>AGRICULTURE</u>		
10.	Mycological Field Man	25.00 p.m.	If a serviceable bi-cycle is maintained.
11.	Chemical Field Man	25.00 p.m.	If a serviceable bi-cycle is maintained.
12.	Botanical Assistant, Jorhat	25.00 p.m.	If a serviceable bi-cycle is maintained.
13.	Scientific Assistant	25.00 p.m.	Subject to the condition that a serviceable bi-cycle is maintained. The Scientific Assistants who are provided with quarters at the farm will not draw that allowance.
	<u>PUBLIC WORKS DEPARTMENT</u>		
14.	Section Assistants of P.W.D. including all the three wings of P.W.D. viz. (a) Roads and Buildings (b) Irrigation (c) Flood Control and those of (d) Public Health Engineers.	25.00 p.m.	The Divisional Officers when so authorised by the Chief Engineer, can sanction the allowance provided the subordinate maintains a means of conveyance suited to his work and that he draws no other travelling allowance for journey on tour except mileage under the special orders of the Divisional Officer.

Note :- A certificate of actual maintenance of suitable means of conveyance duly signed by the Divisional Officer, should be attested to each bill in which the conveyance allowance is drawn.

15.	Students who are placed for practical training in the Public Works Department	25.00 p.m.	The allowance may be granted by the Chief Engineer, Assam on a certificate that a serviceable conveyance is maintained.
16.	Members of the Sub-Engineering Service when not in charge of Sub-divisions and temporary subordinates employed in regular P.W.D. as distinct from the establishment under Civil Works Disbursers	25.00 p.m.	They will allow draw daily allowance of Rs.3.50 in addition when on tour beyond the radius 8 k.ms. from head quarters. When employed in Hill districts, the D.A. will be raised to Rs.4.00. Subordinates who have performed railway and steamer journeys within the respective

jurisdiction may be allowed railway and steamer fare to which they are entitled to under the rules in lieu of these fixed allowance for these days.

Note :- A certificate of actual maintenance of suitable conveyance duly signed by the Executive Engineer, should be attached to each bill in which the conveyance allowance is drawn.

17.	Overseers Grade-II (temporary) employed in regular Public Works Department	25.00 p.m.	As above against Sl. 16.
18.	Overseers Grade-III (temporary) employed in regular Public Works Department.	25.00 p.m.	They will also draw D.A. at Rs. 3.50 in addition when on tour beyond the radius of 8 k.ms. from head quarters. When employed in Hill districts the D.A. will be raised to Rs.4.00. Subordinates who have to perform railway or steamer journey within the respective jurisdictions may be allowed railway or steamer fare to which they are entitled under the rules in lieu of conveyance allowance for these days.

Note :- (1) A certificate of actual maintenance of suitable conveyance, duly signed by the Executive Engineers, should be attached to each bill in which conveyance allowance is drawn.

19.	Overseers (including temporary Overseers) in the Civil Works Establishment	25.00 p.m. for maintenance of a bi-cycle. (ii) Rs.100.00 p.m. for maintenance of a motor-cycle/scooter.	They will also draw D.A. at Rs. 3.50 when on tour beyond a radius of 8 k.ms. from head quarters. Only one of the two allowance specified in column 3 shall be drawn at a time.
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Note :- A certificate of maintenance of suitable conveyance duly signed by the Public Works Disbursers, should be attached to each bill in which the conveyance allowance is drawn.

20.	Overseers Grade-III (temporary) in the Civil Works Establishment	25.00 p.m.	They will also draw daily allowance at Rs.3.50 when on tour beyond a radius of 8 k.ms. from head quarters.
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Note :- A certificate of actual maintenance of a suitable conveyance duly signed by the Public Works Disbursers, should be attached to each bill in which the conveyance allowance is drawn.

21.	Divisional Mechanics	25.00 p.m.	Subject to the condition that a serviceable bi-cycle is maintained.
<u>IRRIGATION DEPARTMENT</u>			
22.	Works-charged Surveyor of	25.00 p.m.	Subject to the condition that a

	Irrigation.		serviceable bi-cycle is maintained.
	<u>POWER (ELECTRICITY, MINES AND MINERALS) DEPARTMENT.</u>		
23.	Electric Testers	25.00 p.m.	Subject to the condition that a serviceable bi-cycle is maintained.
	<u>TAXATION</u>		
24.	Inspectors of Taxes	100.00 p.m.	For maintenance of a Scooter/Motor cycle.
	<u>FOREST</u>		
25.	Forest Guard	25.00 p.m.	Subject to the condition that a serviceable bi-cycle is maintained.

(ii) The following officers whose nature of duties requires them to undertake frequent journeys within 8 k.ms. from their headquarters for which no other travelling allowance is admissible and who are allotted Government vehicle for such journey with the obligations to bear the propulsion charges will be paid monthly conveyance allowance at the following rates :

Sl. No.	Designation of Officers	Rates of conveyance allowance per month.
1	2	3
1.	Deputy Commissioners/Superintendent of Police of all districts except Kamrup	Rs.250.00 each
2.	Deputy Commissioner/Superintendent of Police, Kamrup district	Rs.350.00 each
3.	Additional Deputy Commissioners/Sub-divisional Officers/ Sub-divisional Police Officer/Additional Superintendent of Police/Chief Medical and Health Officers/Executive Engineer/ Assistant Executive Engineer, P.W.D. in charge of Government buildings in district headquarters	Rs.175.00 each
4.	Estate Officer, P.W.D.	Rs.250.00

3. Journey by Air-conditioned Train :- Chief Secretary and other officers of that rank, Special Commissioner, Director General of Police and Principal Chief Conservator of Forests and all officers who are entitled to travel by air on tour are entitled to undertake to journey on official duties by first class Air-conditioned Railway compartment.

4. All employees drawing basic pay of Rs.2000.00 p.m. and above in the revised scale of pay will be entitled to travel by first class in the railway and corresponding classes in the public transport for the purpose of official tour.

All officers drawing basic pay below Rs.2000.00 will be entitled to travel by second class in railways and corresponding class in the public transport.

5. Journey by Air :- (a) The Special Commissioner and Special Secretary/Commissioner and Secretary/Secretary/Additional Secretary/Joint Secretary to Government/Head of Department/Deputy Commissioner and all officers drawing basic pay Rs.5050.00 are allowed to perform journey by Air on tour. Further A.I.S. Officers in the junior Administrative grade of pay are also allowed to travel by Air on tour irrespective of their basic pay. Besides, Chief Secretary of the State or officers in any post equated to Secretary in the Government of India are allowed to travel by Executive class of Airlines.

Note :- Pending fixation of pay in the revised scale effective from 01/01/89 the officers drawing pay of Rs.2800 p.m. and above in the pre-revised scale will continue to avail of the benefit of air journey.

In addition to the air fare, the Government servant will be entitled to incidental expenses for the journey at the rate of 15% of the fare subject to a maximum of Rs.50/-.

Further, the Government servant will be allowed one full daily allowance for the day of journey if both the starting point and the destination or either of them is outside Assam and half daily allowance if both are within Assam.

(b) When a Government servant travels by taxi, private car/conveyance provided by Airlines to cover the journey between the Airport and destination/headquarters incidental expenses at a flat rate as indicated below will be admissible.

(i) If such journey is performed within Assam Rs.40 (each way).

(ii) If such journey is performed outside Assam Rs.60 (each way).

Journey on transfer :- Other existing provisions remaining unchanged, a Government servant on transfer shall be entitled as follows.

Transfer grant :- Other conditions remaining unchanged a Government servant on transfer will be entitled to a lump sum transfer grant at enhanced rate as mentioned below :

<u>Grade</u>	<u>Amount of transfer grant</u>
1. Senior Grade	Rs.875.00
2. Grade-I	Rs.700.00
3. Grade-II	Rs.525.00
4. Grade-III	Rs.350.00
5. Grade-IV	Rs.275.00

Note (I) :- All India Service Officers when transferred outside the State will get lump sum transfer grant and packing allowance at the rate as admissible to Class-I officers of the Government of India.

Note (II) :- Pending fixation of pay in the revised scale effective from 01/01/1989, the existing gradation enjoyed by the officer will continue to be applicable for this concession.

In addition to transfer grant, a Government servant will be entitled to only one single fare of the admissible class of accommodation either by rail or by private transport including State Transport for himself. In addition, one single fare for each adult member and half of single fare for each minor member of the family will also be admissible as at present.

Transfer incidentals :- During journey on transfer, a Government servant and the members of his family will also be entitled to one daily allowance each at the admissible rate, the children below 12 years being given half daily allowance for every 24 hours of journey or part thereof.

(i) Transportation of personal effects :- The list of transportation of personal effects on transfer will be as below irrespective of whether a Government servant has a family or not.

Grade of Government servant	K.G. be carried by goods train
1. Senior Grade	6000 k.g.
2. Grade-I	4000 k.g.
3. Grade-II	3000 k.g.
4. Grade-III	1500 k.g.
5. Grade-IV	1000 k.g.

Note :- Pending fixation of pay in the revised scale effective from 01/01/89, the existing gradation enjoyed by the officer will continue to be applicable for this concessions.

(ii) The Senior Grade Officers on engaging a full four wheeler wagon in a goods train may be reimbursed the actual cost charged by the Railways irrespective of the weight carried.

(iii) If a Government servant transports his personal effects by passenger train or by road, he may be allowed reimbursement of the expenditure incurred by him subject to the condition that such expenditure should not exceed the cost of transportation of the maximum permissible quantity by goods train.

Journey on transfer by road :- For journey on transfer by road in Public Bus/State Transport, a Government servant will be entitled to actual bus fare for himself and each member of his family including minor in whose case half the single fare will be admissible.

T.A. retiring Government servant :- The existing procedure as laid down in Government Office Memorandum No. FM. 78/83/1 dated 19/11/83 will continue.

T.A. to the family members of a deceased Government servant :- The existing procedures as laid down in Government O.M. No. FM. 78/83/1 dated 19/11/83 will continue.

2. O.M. No. FM.
61/90/50, dated
18/03/91.

Sub :- Revision of rate of Travelling Allowance, Conveyance Allowance etc.

In continuation of this Department's Office Memorandum No. FM. 61/90/40 dated 01/01/91 and in pursuance of the recommendation of the Assam Pay Commission,

1988 as accepted by Government vide Notification No.FPC.24/90/128 dated 06/12/90, the Governor of Assam is pleased to order as follows :

1. Journey for Medical treatment : The Chief Secretary and Officers in the Pay scale of Chief Secretary are allowed to travel by air in connection with medical treatment. Other State Government employees are allowed to travel by train in the class of entitlement as on tour. The re-imbursement for journey expenses for medical treatment shall be limited to the actual fare without any daily allowance/incidentals. However, in case a medical officer, expressly deputed by Government to escort a patient, such officer will be entitled to travelling allowance as on tour.

2. Leave Travel Concession - In respect of Leave Travel Concession, the Chief Secretary and Officers in the pay scale of Chief Secretary and all other officers who are entitled to journey by air on tour are allowed to undertake journey by Air/Air-conditioned first class by train with their family members.

In case of others, journey on Leave Travel Concession is allowed in the entitled class by the Railways with their family.

The existing provision for journey by road for the purpose of Leave Travel Concession will remain unchanged.

These orders will come into force with immediate effect.

3. No. FM.
61/90/39, dated
11/03/93

Sub :- Revision of Rates of Travelling Allowance, Conveyance Allowance etc.

Governor of Assam, in partial modification of Para 4 (at page 8) of this Department's O.M. No.FM. 61/90/40 dated 01/01/91, is pleased to order that all State Government employees drawing basic pay of Rs. 1785/-P.M. and above will be entitled to travel by 1st class in the Railways and corresponding classes in the Public Transport for the purpose of official tour, instead of basic pay of Rs. 2000/- P.M. as originally prescribed in the Office Memorandum mentioned above.

Accordingly all State Government employees with basic pay below Rs. 1785/- will be entitled to travel by 2nd class in Railways and corresponding class in the Public Transport.

4. O.M. No. FM.
61/90/72, dated
04/06/92

Sub :- Revision of rates of Travelling Allowance, Conveyance Allowance etc.

In partial modification of this department O.M. No. FM. 61/90/40 dated 01/01/1991, under reference, Governor of Assam is pleased to enhance the existing rate of permanent travelling allowance from Rs. 130.00 p.m. to Rs. 175.00 p.m. in respect of "Peon attached to Audit officers" as appearing under Serial No. 25 of this Department O.M. referred to above, with immediate effect.

30.(A) Travelling Allowances (permanent) - Revision of the rate of.

I.No.
FM/61/90/72,
Dated 04/06/92

Sub :- Revision of rate of travelling allowance, conveyance allowance etc.

In partial modification of this department O.M. under reference, Governor of Assam is pleased to enhance the existing rate of permanent travelling allowance from Rs. 130.00 p.m. to Rs. 175.00 p.m. in respect of Peon attached to Audit officers as appearing under Serial No. 25 of this Department O.M. referred to above, with immediate effect.

31. Travelling Allowances - Journey within greater Guwahati.

1. O.M. No. FM.
46/74/21, dated
10/12/75

Sub :- Admissibility of Mileage etc. between Gauhati and Dispur.

In continuation of this Department O.M. No.FM.46/74/17 dated 02/09/75, the Governor of Assam is pleased to order that for the purpose of calculation of the mileage allowance for journeys between Dispur and Gauhati the distance between the Capital complex and the office of the Deputy Commissioner, Kamrup, should be reckoned as 8 K.Ms.

For journeys between Dispur and any other place in greater Gauhati the distance of which is more than the distance between the Capital complex and the office of the Deputy Commissioner, Kamrup the mileage allowance admissible should be limited to that calculated for a distance of 8 K.Ms only.

For journeys between Dispur and any other place in greater Gauhati the distance of which is less than the distance between the Capital complex and the office of the Deputy Commissioner, Kamrup the mileage allowance admissible should be limited to that calculated for the distance actually travelled.

This will take effect from 2nd September, 1975.

2. O.M. No. FM.
46/74/36, dated
22/03/80

Sub :- Admissibility of mileage etc. between Dispur and any other place in Greater Guwahati.

In supersession of this Department O.M.No.FM.46/74/21 dated 10/12/75 and in continuation of this Department O.M.No.FM28/77/5 dated 22/06/77, the Governor of Assam is pleased to allow usual rates of mileage/T.A on the basis of actual distance travelled by a Government servant when he is required to travel on duty between any two places within Greater Gauhati and it need not

necessarily be limited to 8 K.Ms. only as was contemplated in the above mentioned O.M. dated 10/12/75.

J. O.M. No. FM.
73/84/1, dated
03/12/84

Sub :- T.A./D.A. for Training of Government employees within Gauhati.

The question of allowing T.A./mileage to the Government employees serving in Gauhati who are required to undergo full day training course within Gauhati was under consideration of Government for sometime past.

The Governor of Assam is now pleased to order that the Government employees serving within the Gauhati urban agglomeration limit who are required to undergo full-day training course within the city may be allowed 1/3 (one third) D.A. (one third of Daily Allowance) to meet the travel expenses in connection with the training.

J. O.M. No. FM.
136/88/31, dated
28/06/93.

Sub :- Journey within Greater Guwahati - reimbursement of cost of P.O.L.

In partial modification of Office Memorandum No. FM.46/74/56 dated 22/03/80, Governor of Assam is pleased to order that all officers of the rank of Secretary to the Government of Assam and above will be entitled to the reimbursement of cost of Petrol upto a maximum of 60 Litres per month for performing journey in connection with official duties within greater Guwahati in lieu of Travelling allowance as admissible now. Such reimbursement will be subject to production of vouchers against the declared allotted vehicle. No separate T.A. claim for tour within Greater Guwahati will be entertained in respect of officers entitled to the above reimbursement except in case of journey to and from Borjhar Airport including empty haulage.

In respect of all other officers, the existing arrangement for drawal of T.A. as provided in the O.M. No. FM. 46/74/56 dated 22/03/80 will continue.

This order will come into force with effect from 01/07/93.

32. Training - Conditions for treating the period of training as duty.

J. No. FEG.
24/61/2, dated
07/04/61.

Reference to Serial No. 12 of Schedule I to the Delegation of Financial Powers Rules, 1960, courses of training or instruction that are essential for a post/service should be approved in consultation with Finance Department. It is also necessary that rates of lodging allowance in lieu of daily allowance for each approved course of training and instruction be fixed in consultation with Finance Department. The authority competent to appoint the Government servant to the post for which the training or instruction is essential, is also competent to treat the period of training or instruction in India as 'duty' under the above mentioned rate, subject to the following conditions :-

- (a) The training or instruction should be in India.

- (b) The training or instruction should be connected with the post which the Government servant is holding at the time of placing him on training or instruction.
- (c) That it is obligatory on the part of the Government to send the person for such training or instruction.
- (d) The training should not be in professional or technical subjects which are normally brought under the provision relating to 'study leave' and
- (e) The period of training should not exceed one year.

33. Training - Execution of bonds by Government servant for training abroad.

1. No. FEG.
80/67/28, dated
01/08/68

Reference to office memorandum No.FEG.161/61/Pt/5 dated 12th June, 1963, enclosing therewith modified Form 'A' & 'B' and as further modified vide Memo No. FEG.80/67/8 dated 7th November, 1967 and No.FEG.80/67/10 dated 30th November, 1967, para 4 in bond forms 'A' & 'B' intended for permanent/temporary Government servants deputed abroad for training may be substituted by the following paragraphs :-

FORM 'A'

"NOW THE CONDITION OF THE ABOVE WRITTEN OBLIGATION IS SUCH THAT if in the event of the above bounded _____ resigning or retiring from service without returning to duty after the expiry of termination of the period of the training or at any time within a period of four years after his return to duty or in event of removal or dismissal from service for any kind of misconduct during the prescribed period, he shall forthwith refund to the Government on demand the said sum of Rs _____ (Rupees _____) on account of his having been placed on deputation as aforesaid together with interest thereon from the date of demand at Government rates for the time being in force on government loans."

FORM 'B'

"NOW THE CONDITION OF THE ABOVE WRITTEN OBLIGATION IS SUCH THAT if in the event of the above bounded obliger Shri _____ resigning from service without returning to duty after the expiry of termination of the period of training or at any time within a period of four years after his return to duty or in the event of his removal or dismissal from service for any kind of misconduct during the prescribed period, the obliger and sureties shall forthwith refund to the Government on demand the said sum of Rs. _____ (Rupees _____) on account of the obliger having been placed on deputation as aforesaid together with interest thereon from the date of demand at Government rates for the time being in force on Government loans."

2. The word "Accepted" occurring at the end of the bond form 'A' and 'B' may be deleted and the following may be inserted after the clause relating to the payment of stamp duty :-

"In witness whereof, these presents have been signed by a duly authorised officer on behalf of the President and by the other persons (s) party thereto."

3. This will apply in all cases of Government servants deputed for training abroad after the issue of these orders.

34. Training - Information to be furnished by Administrative Departments while submitting proposals for deputation of officers for training abroad.

I. No. FBG.
45/67/12, dated
27/02/69.

While seeking Finance Department's concurrence to proposals in connection with deputation of Government servants for training abroad, the Administrative Department should invariably furnish the following information in order to enable Finance Department to consider such proposals well in time without making unnecessary correspondences.

- (1) The nature, duration of the course of training or Study ; the place of training including the name of the country sponsoring it.
- (2) The last date of receiving particulars in respect of candidate concerned by Government of India and the exact date of commencement of the course of training.
- (3) Whether the candidate as recommended by State Government was finally selected for training abroad.
- (4) The financial implication involved in the proposed course of training and the State Government's liabilities thereof.
- (5) Whether any degree or diploma will be awarded by the foreign authority after successful completion of training.
- (6) Any other terms and conditions of deputation as laid down by Government of India or Foreign Government.
- (7) Whether appointment of Government servants holding the post under Regulation 3(e) or 3(f) was regularised through Assam Public Service Commission before his undergoing training abroad.
- (8) Whether the course of training is certified to be in the interest of public service and has got direct bearing on the present assignment of the Government servant.
- (9) Whether the government servant recommended for training has at least 4 (four) years to serve after completion of training and is not expected to retire within that period.

- (10) Whether the Government servant recommended for training completed a minimum period of 5 years service. The limit may, however, be relaxed in cases where the very nature of training does not warrant such a restriction, e.g., cases where individuals are recruited on the condition that they should undergo training before they are posted to regular duties.
- (11) Whether the Government servant was deputed for any other training course abroad in the past. If so, duration, nature of training and terms and conditions laid down.
- (12) Whether the selection of candidate was made by the Selection Board duly constituted for that purpose and whether necessary formalities as laid down in the Education (P.T.M.) Department's letter No. ETS.60/58/26 dated 8th February, 1968 were observed.

35. Training - Refund of Cost of.

1. No. FEG.
66/69/2, dated
29/12/69

Whenever a Government servant is sent for training which involves an expenditure exceeding Rs. 1,000.00 (Rupees one thousand), bond should be taken for refunding the amount spent on the training (including Pay, T.A.Fees, etc.), on failure to pass the examination or to complete the course satisfactorily or on resignation within 3(three) years of training. This should invariably be incorporated in every sanctioning letter deputing Government servant for training.

36. Training - Sanction of leave to Government servants sent abroad under State overseas scholarship scheme.

1. No. ETS.
52/64/88, dated
13/11/67

Government servants who are sent abroad under scholarship scheme for higher training, specialisation, etc., under the existing terms and conditions offered to them, are entitled to only extra-ordinary leave without impairing normal increments and service benefits.

In modification of the existing leave clause, the State Government scholars are eligible to get first full average pay leave, then half average pay leave (provided they are admissible), followed by extra-ordinary leave in lieu of only extra-ordinary leave as at present.

The same benefit will also be admissible to these State Government scholars from the date of joining the course provided they were continuing their studies on the crucial date i.e., 13th November, 1967.

2. No. ETS.
24/67/130, dated
25/11/68

The above decision was taken after thorough examination and due consideration of the Government of India's scholarship terms and there is no point now to treat the case on the line of Study Leave Rules for granting leave to the State Overseas scholars.

37. Training - Employment of State Government scholars on completion of their training abroad.

I. No. FE.
3962/67/(Dy),
dated 19/10/67

There should be a machinery to ensure return from both sides. On one side every Department should prepare an Annual Return showing :-

- (a) Foreign Returned Scholars appointed.
- (b) Cases where others have been appointed though foreign returned scholars were applicants.

From the scholar side they should -

- (a) Report return to India.
- (b) The event of their finding employment with details.

There should also be a follow-up whether persons/scholars who are sent abroad on Government expenses (scholarships or otherwise) return to India and secondly work for Government for the stipulated period in terms of the bond executed by them prior to their leaving abroad.

38. Training - Conditions for grant of deputation abroad for.

I. No. FEG.
80/67/10, dated
30/11/67

In modification of OM. No. FEG. 161/61/49 dated 13th August 1964 (which enclosed Government of India OM. No. 21 (1)- E-II(A)/61, dated 24th November 1961), the condition that the Government servant should have at least three years to serve after the conclusion of training and is not expected to retire within that period is modified and it is decided that the aforesaid minimum period of three years service should be raised to four years.

This will be applicable to Government servants deputed for training from the date of issue of this order.

39. Training - Execution of bonds on deputation abroad.

I. No. FEG.
80/67/8, dated
07/11/67

With reference to O.M. No. FEG.161/61/Pt/5 dated 12th June 1963, the minimum period of service prescribed in the bonds executed by Government servants sent abroad for training under various training schemes should be changed from three to four years.

This is applicable to Government servant deputed for training from the date of issue of the orders.

40. Training - Delegation of power to Administrative Department regarding deputation of Government servants on approved course of.

I. O.M. No. FEG.
90/83/6, dated
20/02/86

Sub :- Delegation of powers to the Administrative Department in sending deputation of Government servants on an approved Course of training or instruction.

Full powers have been delegated to the Administrative Departments to sanction deputation of Government servants (temporary and permanent) on approved course of training or instructions, vide amendment made to the delegation of Financial Power Rules, 1960 issued under the Notification No. FEB.49/84/46 dated 10/09/85 subject to the following conditions:-

The Course of training and the deputation of officers should be in accordance with a training plan prepared with the approval of Administrative Reforms & Training Department. If such a training plan has not been prepared, approval of the Administrative Reforms & Training Department should be taken in each case.

The officers so deputed will be treated as on duty under F.R.9(6)(b)(i) and they will be entitled to the following :-

Pay : The pay drawn at the time he was placed on such duty under F.R.20.

D.A :- As admissible under the rules.

C.A. :- (Cash allowance, House Rent allowance,

Hill allowance etc.) upto a maximum period of 4 months under S.R.3(6) read with S.R.118, 119.

T.A. :- As on tour under S.R. 289.

L.A. :- As admissible as per standing orders of Finance Department for a period not exceeding one year.

It is further clarified that no Lodging Allowance should be allowed to the Government servants for the Courses, duration of which is more than one year.

All Administrative Departments are required to process their cases of deputation on an approved course of training or instruction or otherwise in the manner indicated above and no reference to Finance Department is necessary in the matter.

2. O.M. No.
FEG/90/83/86,
dated 31/03/89

Sub :- Deputation of Government servants on approved course of Training/ instruction.

After careful consideration of all aspects of the matter, it has been decided to

observe the following procedure while deputing a Government servant on an approved course of training or instruction :-

(a) Deputation at Government expenses for post Graduate Degree/Diploma course is discontinued with immediate effect and no Government servant should be deputed by the departments for courses/training at Government expense. In such cases the candidature of Government servants may be sponsored under Study Leave Rules or by granting E.O.L. for study purposes as provided under Rule 14(2) (IV) of revised leave rules, 1934. But it should be ensured by the Departments that the candidates fulfil all the conditions mentioned in Study Leave Rules/Leave Rules, 1934, for eligibility of E.O.L. for study purposes. While sponsoring/selecting Government servants for such courses, it should be made clear to the Government servants that they will not be sponsored on deputation with full pay and allowances.

(b) Departments are permitted to sponsor Government servants for courses of training limited to a period of three months only subject to the economy measure of the Government and subject to availability of fund and fulfilment of the following conditions :-

- (1) The training or instruction should be in India.
- (2) The training or instruction should be connected with the post which the Government servant is holding at the time of placing him on training or instruction.
- (3) That it is obligatory on the part of the Government to send the person for such training or instruction.
- (4) The training should not be in professional or technical subject which are normally governed by the provisions of Study Leave Rules/E.O.L. for study purposes.

The list of courses and the number of candidates for each course will have to be approved by Finance Department in advance. Administrative Departments may submit proposals in this regard.

3. No. FEG.
90/85/87, dated
24/07/89

Sub :- Approval of Course/Deputation of non-approved scheme.

Attention of all concerned is invited to this Department's O.M.NO.FEG.90/85/86 dated 31/03/89 in the matter of deputation of Government servants on approved course of training/instructions. It has now been decided that the list of courses pertaining to each Department in respect of training course limited to 3 (three) months as envisaged in the last para of the aforesaid O.M. will be approved by A.R. & Training Department for which individual reference to Finance Department is not necessary.

4. O.M. No. FEG.
90/85/88, dated
14/08/89

Under the Faculty Improvement Programme, the U.G.C. is assisting teachers working in affiliated Colleges to acquire Research Degrees - M. MPhil & Ph.D. by awarding them Teacher Fellowship. U.G.C. also provides fund to the concerned colleges for appointment of substitutes in place of teacher selected for award of Teacher Fellowship.

In such cases the selected teachers will be treated as on duty with pay and allowances but they will not be entitled to any loading allowance. This concession is extended to only those teachers who are selected under the Faculty Improvement Programme of the U.G.C. in partial modification of this Department O.M. No.FEG.90/85/86 dated 31/03/89.

S. No. FE.
932/91/9, dated
13/12/91

Sub :- Deputation of Government Servants on approved course of training/ instruction.

I am directed to say that deputation of Government servants in approved course of training/instructions were permitted for courses of training limited to a period of 3 months only subject to the economy measure of the Government and subject to availability of fund and fulfilment of certain conditions which were clearly mentioned in this Department's O.M.No.FEG.90/85/86 dated 31/03/89.

It has been observed that the above decision was not strictly complied in certain cases. There had been instances where the Administrative Departments have obtained the concurrence of the cabinet on proposals for deputation of staff for longer periods without obtaining the views of the Finance Department on such proposals leading to avoidable complications.

It has therefore been decided, with the approval of the Chief Minister, that the Administrative Departments will not place proposals for deputation of staff, beyond the period indicated in the O.M. referred to above, before the cabinet for consideration, without obtaining the prior views of the Finance Department.

6. O.M. No. FEG.
90/85/133, dated
27/02/92

After careful consideration of all aspects Finance Department by an O.M.No.FEG.90/85/86 dated 31/03/1989 discontinued deputation of Government servants at Government expenses for Graduate Degree/ Diploma course but instances come to Finance Department notice that some Departments have been deputing Government servants violating the Finance Department instructions which are issued on consideration of State economy.

It is reiterated that all Departments should strictly conform to such economy instruction of Finance Department and that request for ex post facto exemption will not be entertained under any circumstances.

40.(A) Training - Delegation of power to Administrative Department regarding deputation of Government servants on approved course of

I.No.
FEG/90/85/87,
Dated 24/07/89

Sub :- Approval of course Deputation of non-approved scheme.

Attention of all concerned is invited to this Department's O.M.NO.FEG.90/85/86, dated 31.3.89 in the matter of deputation of Government servants on approved course of training instructions. It has now been decided that the list of courses pertaining to each Department in respect

of training course limited to 3 (three) months as envisaged in the last para of the aforesaid O.M. will be approved by A.R. & Training Department for which individual reference to Finance Department is not necessary.

2. No. FEG
90/85/88, Dated
14/08/89

Under the Faculty improvement Programme, the U.G.C. is assisting teachers working in affiliated Colleges to acquire Research Degrees - M. MPhil & Ph.D. by awarding them Teacher Fellowship U.G.C. also provides fund to the concerned colleges for appointment of substitutes in place of teacher selected for award of Teacher Fellowship.

In such cases the selected teachers will be treated as on duty with pay and allowances but they will not be entitled to any loading allowance. This concession is extended to only those teachers who are selected under the Faculty Improvement programme of the U.G.C. in partial modification of this Department O.M. No.FEG.90/85/86 dated 31.3.89.

3.No.FE/932/91/9,
Dated 13/12/91

Sub :- Deputation of Government Servants on approved course of training instruction.

I am directed to say that deputation of Government servants in approved course of training instructions were permitted for courses of training limited to a period of 3 months only subject to the economy measure of the Government and subject to availability of fund and fulfilment of certain conditions which were clearly mentioned in this Department's O.M.No.FEG.90/85/86, dated 31.3.89.

It has been observed that the above decision was not strictly complied in certain cases. There had been instances where the Administrative Department have obtained the concurrence of the cabinet on proposals for deputation of staff for longer periods without obtaining the views of the Finance Department on such proposals leading to avoidable complications.

It has therefore been decided, with the approval of the Chief Minister, that the Administrative Departments will not place proposals for deputation of staff, beyond the period indicated in the O.M. referred to above, before the cabinet for consideration, without obtaining the prior views of the Finance Department.

4.
No.FEG/90/85/133,
Dated 27/02/92

After careful consideration of all aspects Finance Department by an O.M.No.FEG.90/85/86, dated 31.3.1989 discontinued deputation of Government servants at Government expenses for Graduate Degree Diploma course but instances come to Finance Department notice that some Departments have been deputing Government servants violating the Finance Department instructions which are issued on consideration of State economy.

It is reiterated that all Departments should strictly conform to such economy instruction of Finance Department and that request for ex post facto exemption will not be entertained under any circumstances.

41. Training (Abroad) - Principles to be followed in the matter of deputation of State Government employees for training higher studies abroad.

I. O.M. No.
FEC/43/67/216,
dated 01/05/67

The undersigned is directed to say that the Governor of Assam has been pleased to adopt the following principles in the matter of deputation of State Government employees for training/higher studies abroad :-

1. If a State Government employee is nominated by the State Government for training abroad, the period spent by him on training shall be treated as duty with full pay and allowances as per existing rules which he would have drawn had he remained on duty in India, subject to the fulfilment of the following conditions :-

- (i) the course is designed only to strengthen the "in-service" knowledge of the employee in his sphere of work ;
- (ii) the period of training does not normally exceed twelve months ;
- (iii) the training is exclusively in the interest of the Government ;
- (iv) it does not ordinarily lead to any degree/diploma. The selected employee possesses adequate back-ground on the subject or field in which his training is proposed ;
- (v) the selected employee has rendered a minimum of five years service ;
- (vi) the selected employee has a minimum three years of service to retire, or should not have the option to retire from service within three years, from the date of completion of the training ;
- (vii) the selected employee executes a bond in prescribed form (Annexure-A) to the effect that, in the event of his resigning or retiring from service, without returning to duty after the expiry of the training or at any time within the period as specified in the bond after his return to duty, he shall be liable to refund to the Government a lump sum amount to be specified in the bond. This lump sum amount shall include all moneys paid to the State Government employees viz :- pay and allowances, leave salary, cost of international travel and cost of training abroad met by foreign Government/Agency concerned ;
- (viii) the selected employee holds the post from which he has been nominated for training in the regular manner, in view of Appointment (A) Department's letter No. AAP. 137/64/76 dated 18/07/67 (appended below).

2. Course leading to degree/diploma, or post doctoral research/training etc. shall be treated as "study" and not "training" and as such, the terms as admissible under Study Leave Rules, normal Leave Rules

or those under State Overseas Scholarship rules, as the case may be, will be applicable, subject to the fulfilment of those conditions laid down in the respective rules.

3. A State Government employee, who is not sponsored by the State Government but who is allowed to go abroad for training or higher studies at his own cost or at the expense of a foreign Government or agency will not be treated as on duty. He will however, be granted leave due under normal leave rules.

4. These orders will not apply to members of the All India Service.

5. These orders supersede this Department's letter No. FG. 123/48/30 dated 27/02/54, O.M.No.FEG. 161/61/3 dated 28/02/63 and letter No.FEG.161/61/49 dated 13/08/64.

6. These orders take effect from the date of issue. However in those cases where Finance Department had already concurred to deputation for training abroad prior to issue of this O.M. for courses to be started from a date later than the date of issue of these orders the terms and conditions already agreed to will prevail

ANNEXURE - A

Bond to be executed by a State Government Employees proceeding abroad on Deputation.

KNOW ALL MEN BY THESE PRESENT THAT I _____ resident of in the District of _____ at present employed as _____ under the Government of Assam do hereby bind myself and my heirs, executors and administrators to pay to the Governor of Assam (hereinafter referred to as the Government) on demand of the sum of my having been placed on deputation for training connected with (particulars of nature of training) for the period from _____ to _____ at (names of the countries) at the cost of the Government of Assam/under a foreign aid scheme together with interest thereon from the date of demands at Government rates for the time being in force on Government loans, or, if payment is made in a country other than India, the equivalent of the said amount in the currency of that country converted at the official rate of exchange between the country and India.

Dated this _____ day of _____ one thousand nine hundred and _____

WHEREAS THE ABOVE BOUNDEN _____ is placed on deputation by the Government AND WHEREAS, for the better protection of the Government the above bounden has agreed to execute this bond with such conditions as hereunder is written.

NOW THE CONDITION OF THE ABOVE WRITTEN OBLIGATION IS THAT, in the event of the above bounden _____ resigning or retiring from service without returning to duty or otherwise quitting the service after the expiry of termination of the period of training or at any time within a period of four years after his return to duty he shall forthwith refund to the Government, or as may be directed by the Government to refund on demand the said sum of Rs. _____ (Rupees _____) on account of his

having been placed on deputation as aforesaid, together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

AND, upon the above bounden _____ making such refund, the above written obligations shall be void and of no effect ; otherwise it shall be remain in full force and virtue.

Stamp duty payable on this bond shall be borne and paid by the Government.

Signed and delivered by the above bounden _____ in the presence of _____

[Copy of O.M. No. AAP. 137/64/76 dated 17/07/1967 from Appointment (A) Department].

All Departments are aware of the provisions contained in Regulations 3(e) and 3(f) of the Assam Public Service Commission (Limitation of Functions) Regulations, 1961 as further clarified in Appointment Department Office Memorandum No. AAP. 196/59/42 dated 27/07/64. Appointments of persons under these Regulations are provisional in character and the continuance in Government service of such appointees beyond the period specified in those regulations depends on the recommendations of the Assam Public Service Commission. The attention of Government has been drawn to an instance where a candidate appointed provisionally under Regulation 3 (f) was sent for training before regularisation of his appointment. The candidate was subsequently interviewed by the Assam Public Service Commission for the purpose of regularisation of his appointment but was not found suitable for the post. As the services of the candidate could not be utilised by the department concerned for obvious reason, the department had, by deputing him for such training, incurred unnecessary expenditure resulting in financial loss to Government. It is therefore impressed upon all concerned that no persons appointed provisionally under Regulation 3(e) and Regulation 3(f) of the Assam Public Service Commission (Limitation of Functions) Regulations should be deputed for training unless and until his appointment is regularised.

Any contravention of these orders will be taken serious notice of and officer (s) responsible will be liable to disciplinary action.

42. Training - Within India.

I. O.M. No. FBG.
24/61/2, dated
07/04/61

The undersigned is directed to refer to Serial number 12 of Schedule I to the Delegation of Financial Powers Rule, 1960, under which the departments of Government have been authorised to sanction deputation of Government servants under their control, both permanent and temporary, on approved courses of training or instruction. What is necessary now is that the courses of training or instruction that are essential for a post/service under the control of various departments of Government should be approved in consultation with Finance Department, if not already done so.

Under the same Serial number of Schedule I to the Delegation of Financial Rules, 1960, officers, permanent or temporary, deputed by the departments of Government, on approved courses of training or instruction may also be given lodging allowance, in lieu of daily allowance at the rate approved by the Finance Department for each course of training or instruction. It is, therefore, now necessary to have such the rates of lodging allowance for each approved course of training or instruction also fixed in consultation with the Finance Department to avoid repeated reference to the Finance Department.

The same Serial number also lays down that the officers, both permanent or temporary, deputed by the Departments of Government on approved courses of training or instruction, are to be treated as on duty under F.R. 9(6) (b) (i)

The Governor of Assam is hereby pleased to order that the authority competent to appoint the Government servant to the post for which the training or instruction is essential is also competent to treat the period of training or instruction in India as 'duty' under the above mentioned rule, subject to the following conditions :-

- (a) The training or instruction should be in India.
- (b) The training or instruction should be connected with the post which the Government servant is holding at the time of placing him on training or instruction.
- (c) That is obligatory on the part of the Government to send the person for such training or instruction.
- (d) The training should not be in professional or technical subjects which are normally brought under the provisions relating to "Study Leave" and
- (e) The period of training should not exceed one year.

2. O.M. No. FEG.
46/69/2, dated
29/12/69.

Sub :- Deputation of Government servant for training.

The undersigned is directed to say that, very often Government servants are deputed for training at Government costs with a view to increase their efficiency for better performance of their duties. But it has been found that some of the Government servants deputed for training in particular fields do not even acquaint themselves with the course and ultimately fail to pass the examination or to complete satisfactorily the training course which involves huge expenditure to Government.

In order to do away with such infructuous expenditure consequent on training it has been decided that when ever a Government servant is sent for training which involves an expenditure exceeding Rs. 1000/- a bond should be taken for refunding the amount spent on the training (including pay, T.A., allowances, fees etc.) on failure to pass the examination or to complete the course satisfactorily or on resignation within 3 years of training. This should invariably be incorporated in every sanctioning letter deputing Government servant for training.

3. O.M. No. FEG.
33/78/33, dated
18/09/78

Sub :- Deputation of officers for training etc.

The undersigned is directed to say that, very often U.O. files are received by the Finance Department containing proposal in connection with deputation of Government servants for training, from various Administrative Departments without any details and as a result, cross-references have to be made thereby causing delay in the disposal of matters of urgent nature. It is, therefore, requested that while referring cases to this Department, the Administrative Department invariably furnish the following particulars :-

1. Name, duration and place of training.
2. The last date of receiving the nomination and particulars of the candidate, the institution where training is to be imparted or by Government of India as the case may be. And whether his nomination is finally accepted by the Institution /Government of India.
3. The financial implication involved in the proposed course of training and whether budget provision exists for the purpose.
4. Whether the appointment of Government servant under regulation 3 (e) or 3 (f) in the post from which he is proposed to be sent for training stands regularised through A.P.S.C. at the time of his proposed training.
5. Whether the course of training can be certified to be in the interest of public service and to have got direct bearing on the present assignment of the Government servant.

It is also requested to see that proposal for sanction to deputation are sent to Finance well ahead of actual deputation.

4. O.M. No. FEG.
2/79/Pt/23, dated
02/08/82

Sub :- Execution of Bond by Government Servants deputed for training within the country.

The Governor of Assam is pleased to revise the Form on the above subject earlier prescribed as per this Department O.M.No. FEG.2/79/Pt/21 dated 21/07/81. A copy of the revised form is appended below for use henceforward as prescribed form for execution of bond by all Government servants deputed for training under the various training Schemes within the Country.

BOND TO BE EXECUTED BY A STATE GOVERNMENT EMPLOYEE DEPUTED FOR TRAINING WITHIN THE COUNTRY

KNOW ALL MEN BY THESE PRESENT THAT I _____ resident of _____ in the district of _____ at present employed as _____ under the Government of Assam do hereby bind myself and my heirs, executors and administrators to pay to the Governor of Assam (herein after referred to as the Government) on demand by the Government of Assam, the entire expenditure incurred in connection with my having been placed on deputation for training connected with (particulars of nature of training) for the period from _____ to _____ at (names of the States) with interest thereon from the date of demands at Government rates for the time being in force on Government loans.

Dated This _____ day of _____ one thousand nine hundred and _____.

WHEREAS THE ABOVE BOUNDEN _____ is placed on deputation by the Government AND, WHEREAS, for the better protection of the Government the above bounden has agreed to execute this bond with such conditions as hereunder is written.

NOW THE CONDITION OF THE ABOVE WRITTEN OBLIGATION IS _____, in the event of the above bounders _____ resigning or retiring from service without returning to duty or otherwise quitting the service after the expiry of termination of the period of training or at any time within a period of three years after his return to duty or in case of failure to pass the examination or complete the course of training satisfactorily, he shall forth-with refund to the Government or as may be directed by the Government to refund on demand the said sum of _____ (Rupees _____) on account of his having been placed on deputation as aforesaid, together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

AND upon the above bounden obligator Shri _____ and/or Shri _____ and/or Shri _____ the sureties aforesaid making such refund the above written obligation shall be void and of no effect, otherwise it shall be and remain in full force and virtue.

PROVIDED ALWAYS THAT the liability of the sureties hereunder shall not be impaired or discharged by reason of time being granted or by any forbearance act or omission of the Government or any person authorised by them (whether with or without the consent or knowledge of the sureties) nor shall it be necessary for the Government to sue the said obligator before suing the above bounden sureties Shri _____ and Shri _____ or any of them for amount due hereunder.

The Government of Assam have agreed to bear the Stamp duty payable on this bond.

Signed and delivered by
the above bounden _____ in the presence of _____

Signed and delivered by the
surety above-named Shri _____ in the presence of _____

Signed and delivered by the
Surety above-named Shri _____ in the presence of _____

Accepted
For and on behalf of the Governor of Assam.

S. O.M. No. FEG.
94/72/30, dated
24/10/83

Sub :- Delegation of Powers - Training Courses upto two months' duration.

The undersigned is directed to refer to Sl. 12 of Schedule 1 of the Delegation of Financial Power Rules, 1960 and to say that the Departments of Government of

Assam have been delegated with full powers for according sanction to the deputation of the employee under them for going on _____ courses of training of less than one year's duration and approved by this Department.

In view of the increase in the number and diversity of courses that have come into existence and with a view to granting _____ to the Administrative Departments to depute officers for short term training courses which are necessary for improving the skill and knowledge of the employees under them, the Governor of Assam is, pending amendments of SL12 of Schedule 1 of the aforesaid Rules, pleased to order delegation of full powers to the Departments of the Government of Assam for the purpose of according sanction to the deputation of employees under their administrative control for all the courses of training which do not exceed a period of two months and which have a direct bearing on the duties assigned to such employees and are thus _____ be in the interest of public service.

For the purpose of this O.M the word 'Course' includes Workshops and Seminars.

This order will come into effect from the date of issue.

43. Tax - Clearance certificate.

I. No. FTX.
114/33/1, dated
04/08/33

The Agriculture, Revenue and Public Works Departments should insist on the production of tax clearance certificates in respect of all State taxes before any P.W.D. or Forest contract is given or any forest mahal or fishery is settled with any person. Specimen copies of certificates in respect of Sales tax and other taxes are given below. If necessary, Departmental codes and manuals may be amended.

Form No. S.T. 23

FORM OF CERTIFICATE OF SALES TAX ASSESSMENT TO BE PRODUCED BY AN APPLICANT FOR CONTRACTS, PERMITS, LEASES, LICENCES, ETC.

(To be filled in by the applicant for contracts, permits, leases, licences)

1. Name and business address of the applicant _____
2. Father's name of the applicant _____
3. Home address of the applicant _____
4. Year in which the business was established _____
5. Name and address in which the applicant is assessed to sales tax _____

6. Whether the applicant is assessed to sales tax as :-

- (a) Individual,
- (b) Hindu undivided family,
- (c) Company,
- (d) Firm, or
- (e) Association of persons

7. The Sales Tax Unit/District in which the applicant is assessed to sales tax

8.(a) Registration Certificate No. _____

(b) Particulars of sales tax paid _____

Return period ending	Sales Tax Demanded	Sales Tax paid	Remarks
1	2	3	4
31st March, 1950	-	-	-
30th September, 1950	-	-	-
31st March, 1951	-	-	-
30th September, 1951	-	-	-
31st March, 1952	-	-	-
30th September, 1952	-	-	-

Note. Amount of sales tax shown in columns 2 and 3 above should include penalties, etc., imposed under the Assam Sales Tax Act, 1987.

(c) If any sales tax as demanded remains unpaid, reasons for it should be clearly stated.

(d) Whether the Company or Firm or Hindu undivided family on which the assessment was made has been or is being liquidated, wound up, dissolved, partitioned or being declared insolvent as the case may be.

9. In case the applicant is not a registered dealer under the Assam Sales Tax Act, whether any notice under sections 10 or 16 (2) have been received and complied with and the amount of tax, if any, determined and paid for each of the above return period.

10. The name and address of branch(es) of the applicant _____ I declare that the above information is correct and complete to the best of my information and belief.

Signature of the applicant or his authorised agent.

In my opinion, the applicant mentioned above has been doing everything possible to pay the tax demands promptly and regularly and to facilitate the completion of the pending or outstanding proceedings.

Date
Seal

Signature of the Superintendent of Taxes,
Unit/District _____

FORM OF CERTIFICATE ON NON-LIABILITY TO STATE TAXES (SALES TAX/AGRICULTURE INCOME-TAX/ PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAX/AMUSEMENT AND BETTING TAX/MOTOR SPIRIT AND LUBRICANTS TAX/TAXES ON GOODS CARRIED BY ROADS OR INLAND WATER-WAYS TO BE PRODUCED BY AN APPLICANT FOR CONTRACTS, PERMITS, LEASES, LICENCES, ETC.

1. Name and address of the applicant _____
2. Occupation of the applicant _____
3. Father's name of the applicant _____
4. Home address of the applicant _____
5. The applicant is not liable to State Taxes (SALES TAX/AGRICULTURE/INCOME-TAX/PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAX/ AMUSEMENT AND BETTING TAX/MOTOR SPIRIT AND LUBRICANTS TAX/ TAXES ON GOODS CARRIED BY ROAD OR INLAND WATERWAYS).

Signature of the applicant or his authorised agent.

place _____

Date _____

(To be certified by the Taxing Authority)

Certified that the applicant mentioned above is not liable to pay all the taxes (* _____)

Signature of
Superintendent of Taxes
Agricultural Income-Tax Officer
Unit/District _____

Seal.

Note :- * Insert the names of the taxes within the bracket.

44. Taxes - Deposit of professional tax by gazetted officer.

I. No. FTX.
28/34/3, dated
20/04/54

The following procedure has been accepted by the State Government in respect of deposit of tax under the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, by gazetted officers who draw their own salary and are liable to this tax, with immediate effect.

Gazetted officers drawing their own pay bills should make a deduction of the tax due, either in the pay bill drawn in April or in May every year, under a separate entry "Tax under the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Total Gross income during the previous year being (Rs. _____) " in the space provided for showing deduction in the pay bill itself, inserting it in manuscript, accompanied by a certificate to the effect that the tax due for the current year under the Assam Professions, etc., Taxation Act, 1947 has been paid by deduction in this bill. A copy of the chalan showing payment should also be attached to the bill.

The amount should be credited to State Government under the Head "XIII-Other Taxes and Duties-Other items." In the cases of those officers who have been allowed by the Commissioner of Taxes to pay the tax due in more than one instalment, the deduction should be made on such dates on which the instalments fall due.

The Treasury Officers and Sub-Treasury Officers are to refuse payment of the pay bills in case the procedure outlined above is not observed.

2. No. FTX.
22/38/3, dated
28/10/58

It is necessary that Treasury and Sub-Treasury Officers refuse pay bills of gazetted officers for the month of May unless the deduction has already been made except in the case of officers specified in para 3 of Government letter FTX. 28/54/3 dated 20/04/1954 above, in which case refusal should be made after the expiry of the time allowed for payment of the last and final instalment, but for arrear taxes, recovery may be made immediately.

45. Taxes - Certificate of correct payment of sale tax for audit.

I. No. FTX.
113/57/3, dated
28/02/58

Sales tax recovered by the dealers under the provisions of the Act, in respect of purchase made by Government, is shown by the dealers in their bills which are attached to the contingent bills as sub-vouchers. In order to enable the Audit staff to apply proper check on the amount of sales tax paid on purchases made by Government it is considered necessary that a certificate to the following effect be recorded on each sub-voucher in which sales tax has been included as a specific item.

"Certified that the Goods on which State Sales Tax and Central Sales Tax have been charged have not been exempted under the State and Central Sales Tax Acts and the Rules made thereunder and that the charges on account of sales tax on those goods are correct under the provisions of those Acts and the

Rules made thereunder and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that State Sales Tax and Central Tax are payable by Government."

46. Taxes - Recoverable from security deposit.

I. No. FTX.
93/38/1, dated
30/04/58.

In every contract where security deposit is essential, a condition should be incorporated in the contract deed or the deed of agreement that sales tax and other arrear taxes due from the parties will be realisable from their security deposits lying with Government.

46.(A) Taxes - Deduction from bills at source.

I. No. FTX.
234/76/84, dated
06/02/78

In exercise of the powers conferred by sub-section (5) of Section 34 of the Assam Sales Tax Act 1947, the Governor of Assam hereby directs that the Tax payable by a dealer under the said Act in respect of any sale of goods to a Department of the Government of Assam or the Government of India or any Public Sector Undertaking made on or after the 1st day of April, 1978 need not be paid by him as provided in sub-sections (2) and (3) of Section 34 of the Act subject to the following conditions :-

- (1) The amount of tax payable shall be deducted from the bill or cash memo in respect of the sale and deposited in to the Government Treasury by challan on behalf of the dealer by the buying department or undertaking.
- (2) The buying department or undertaking shall forward two copies of the challan to the dealer who shall forward one copy to the appropriate Superintendent of Taxes along with the return filed under Section 16 of the aforesaid Act.
- (3) Where the amount of tax payable in respect of any sale has not been deposited after deduction as laid down in clause (1) above the dealer shall obtain from the buying department a certificate in the form given below with regard to such sale and shall forward the same to the appropriate Superintendent of Taxes along with the return filed under Section 16 of the aforesaid Act.
- (4) Where any return is accompanied by a certificate or certificates under clause (3) above the dealer shall forward along with the return a list of such certificate or certificates in the form given below.
- (5) The certificate referred to in clause (3) above shall be signed -
 - (a) in the case of a Government Department by the Head of the Department or any other officer authorised by him.
 - (b) in the case of a Public Sector Undertaking, by the Principal Officer thereof.
- (6) A department or undertaking which wishes to issue a certificate under clause (3) above, shall fill in all the required particulars in the form and shall also affix the usual signature in the space provided in the form for the purpose. It shall retain the counterfoil of the form and transmit the portions marked original and duplicate to the dealer.

(7) Blank forms of the certificate under clause (3) shall be obtained by the department or undertaking concerned to the extent required by it from the Superintendent of Taxes of the area where the office of the department or undertaking is located.

(8) Every Department or undertaking which obtain forms of certificates under clause (7) above shall keep an account of such forms in the form given below.

(9) Soon after issuing the certificates under clause (3) above the department or undertaking shall deposit the amount of tax covered by the certificate into the Government Treasury on behalf of the dealer and shall transmit two copies of the Treasury challan to the dealer who shall forward one copy to the Superintendent of Taxes. Simultaneously, the department or undertaking concerned shall record the deposit of the tax in the account maintained under clause (8) above.

(10) The Superintendent of Taxes concerned may refuse to supply forms under clause (7) above to a department or undertaking if it fails to properly account for forms earlier obtained, if any, by it.

This notification shall not apply to any sale if the amount covered by the bill or cash memo in respect of the sale is below rupee five hundred.

FORM

Book No.

Serial No.

Certificate in respect of sale to a Department of the Government of Assam/Government of India Public Sector Undertaking.

(Not applicable if the amount covered by the bill or cash memo is below Rs.500)

* Name and address of buying department/undertaking _____

* Issued by the Superintendent of Taxes _____

Seal of the office of the Superintendent of Taxes _____

To

(1)

Certified that an amount of Rs. _____ (Rupees _____) only being Assam Sales Tax included in your bills/cash memo specified below has been deducted and shall be deposited by me into the Government Treasury. It is also certified that the goods covered by the said bills/cash memos have been purchased for use by this Department/Undertaking.

DETAILS OF BILL/CASH MEMO

Bill/Cash memo No. and date

Price

Assam Sales Tax

(1)

(2)

(3)

Date

Signature and designation of the authorised
officer of the department/undertaking.

Seal of the officer signing the certificate.

(1) Insert here name of seller.

* To be filled in by the Superintendent of Taxes before using the form.

FORM

Name of dealer :

Address of dealer :

Registration Certificate number :

List of certificates of sales to Department of Government of Assam/Government of India/ Public Sector Undertaking.

To be forwarded along with return (Period _____ to _____)

(Bills or Cash memos below Rs. 500 are not to be included).

Bills/Cash memo No. and date	Name and address of department undertaking.	Amount of bill/cash memo	Amount of Assam sales tax	No. and date of certificate
1	2	3	4	5

Date

Signature of dealer or his agent.

FORM

Account of certificates of deduction of Assam sales tax by buyer. Name of Department/ Undertaking

Receipt				Issues						Remarks
Date of receipt	Authority from whom received	Book No.	Serial No. From to	Date of issue	Book No. and serial No.	Name and address of selling dealers to whom issued	selling dealers bill/ cash memo No.	Value of the goods	Amount of Assam Sales Tax deducted	No. and date of Treasury challan under which tax deducted is deposited.
1	2	3	4	5	6	7	8	9	10	11

47. Taxes - Modalities of collection of Assam goods and passengers.

I. No. FTX.
93/91/13, dated
31/07/91.

Sub :- Modalities of collection of Assam Goods and passengers Tax in Assam.

The accumulation in the Office of the Commissioner of Transport, Assam of a huge

number of Bank Drafts on account of payment of State passengers and goods tax received in other States on behalf of the State of Assam in respect of vehicles covered by National Permits issued under the Motor vehicles Act and the consequent blockage of a large amount of State Government revenue have been under examination of the Government since sometime back. In order to remove these difficulties it has been decided, in relaxation of the existing provisions of the Treasury Rules as an exception and on an experimental basis, to allow the Commissioner of Transport to open Current Accounts at State Bank of India, Dispur and State Bank of India, Panbazar Branches in his official designation for depositing such Bank Drafts. The accounts so opened will be non-operative in nature and there shall be no withdrawal from the said accounts by the Account Holder. As soon as the Drafts are credited into the current accounts, the Bank will transfer the amount so credited to state Government account immediately, in no case later than seven days from the date of credit, under the Head of Account "0042-Taxes on Goods and Passengers-101-Tax collection-Tax for goods carried by roads and inland water ways, Assam Passengers and Goods Taxation Act" without any deduction for service/or other charges and incorporate the same in the Bank Scroll for Government Account on the receipt side of the State account and issue necessary advice simultaneously to the concerned Treasury officer, Dispur and Treasury officer, Kamrup in respect of the transfer credit made from the Current Accounts to Government account.

The Treasury Officer shall incorporate the receipts thus transferred from the Current Accounts to the Government account under the appropriate Head mentioned above. The Commissioner of Transport will be responsible for appropriate accounting of the deposit in the Current Account and subsequent regular transfer of the same to Government account and for its reconciliation every month with the accounts maintained in the State Bank of India.

2. No. FTX.
160/93/3, dated
27/09/93

Sub :- Deduction of Taxes at source and steps for prompt deposit of such taxes by D.D.Os.

I am directed to say that it has come to the notice of the Government that most of the Government and Semi-Government departments who make purchases of taxable items from different suppliers either failed to deduct the taxes as per Government Notification or after deducting the taxes they fail to credit the amount into State exchequer under Head of account "0040 Sales Tax" in favour of the Taxation Department.

These amount naturally, therefore, could not be reflected in collection made by the Taxation Department and the assessment cases remain incomplete for years together. It may be noted that once the taxes are deducted from the suppliers' bills by purchasing Department no penal action against the suppliers is permissible under the provision of the Act. It may be further mentioned that unlike the provisions in Government Notification Nos. FXT. 234/76/98 dated 06/02/78 and No. FXT. 234/76/89 dated 06/02/78 the Assam General Sales Tax Act, 1993 which has come into force w.e.f. 01/07/93 provides penal action against the persons who omit to perform or discharge duties/obligations as required under the provisions of the Act.

It is requested that suitable instructions may be issued to all D.D.Os. in your department.

3. No. FTX
180/94/13, dated
04/10/94

Sub :- Submission of challan on the payment of Sales Tax into the Treasury and monthly Treasury Advice list by the Treasury to the Assessing Officer under the provision of the Assam General Sales Tax Act, 1993 and its Rules.

I am directed to state below the provision of Rule 32 of the Assam General Sales Tax Rules, 1993 under the Assam General Sales Tax Act, 1993 :-

- "32 (1) The dues required to be paid under the Act (except the fees to be paid by means of court fees stamps) shall be paid into Government Treasury by challan in Form XII. Such dues may also be paid by crossed cheque or bank draft drawn on nationalised banks.
- (2) Challans shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer and the other two retained by the Treasury or Sub-treasury.
- (3) One of the copies retained by the treasury or sub-treasury shall be transmitted to the Assessing Officer on the following day of payment.
- (4) Every treasury or sub-treasury shall send an advice list to the Assessing Officer of the area on the 5th of every month showing the amount received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.
- (5) Every Assessing Officer shall record the receipt of challans in the Daily Collection Register, indicating the number, date and amount of each challan. The daily collection register shall be maintained in Form XXVIII.
- (6) Every Assessing Officer shall maintain demand assessment and collection register in Form XXIX."

2. It has come to the notice of the State Government that the Treasury Officers are not sending many times one copy of the challan to the Assessing Officer on the following day of the day of payment of the Sales Tax by an assess (dealer). Owing to the non-observation of this vital procedure on the part of Treasury, it becomes difficult on the part of the Assessing Officer to detect, if any fake challan is submitted by an assess to the Assessing Officer with a view to evading payment of tax.

The State Government view that situation with a serious concern and the Government desire that there shall be no lapse on the part of any Treasury Officer.

3. You are requested to send the challans as per the Rule 32(3) and also the Treasury Advice List under Rule 32 (4) of the Assam General Sales Tax Rules, 1993 to the respective Senior Superintendent of Taxes/Superintendent of Taxes who had passed the challan for payment into the Treasury.

4. Further, the practice of sending consolidated Treasury Advice List alongwith challans pertaining to several Unit Offices, situated in one area (Example - Guwahati City) to one Unit Office in that area must be discarded and the Treasury Advice List is to be sent by the Treasury to the respective Senior Superintendent of Taxes/Superintendent of Taxes of the Unit, who had passed the challan for payment into the Treasury.

48. Tours - Conveyance and Conveyance Allowance for official tours to New Delhi.

1. O.M. No. FM.
87/82/10, dated
29/09/92

Sub :- Conveyance and Conveyance Allowance for official tours to New Delhi.

Government has considered the matter of providing transport to officers visiting Delhi on tour in the context of huge expenditure incurred by the Assam House by way of hiring DLY Taxis. As a measure of economy it has been decided that :-

1. Assam House will provide Assam House cars, whenever possible, for officers of the rank of Secretary and above for travel from Airport to City and back. If there is a shortage of vehicles, officers may have to share a vehicle for such journey. If no transport is provided by the Assam House, the officers would be entitled to claim reimbursement of the fare paid to the pre-paid taxi at the Airport.
2. For movement within Delhi, officers of the rank of Secretary and above will be entitled to claim a lump-sum amount of Rs. 250/- per day in case no Assam House car could be made available to them. Each officer claiming such lump-sum amount shall have to certify that at no time during the day he had used or shared with any other officer an Assam House car.
3. An officer of the rank of Commissioner and above may if he considers it necessary, request that a vehicle may be placed at his disposal. In such cases, Assam House may provide him with a requisitioned car, if no staff car could be made available. In such cases the officer would not be entitled to any lump - sum allowance as admissible under Para 2, above.
4. Assam House will not provide any transport either from its own fleet or hired DLY Taxis to any non-entitled persons under any circumstances.
5. This comes into force with immediate effect and supersedes Finance Department office Memoranda Nos. FM. 87/82/5 dated 05/04/83 and No. FM. 87/82/9 dated 04/10/86.

2. O.M. No. FM.
87/82/17, dated
07/02/94

Sub :- Conveyance and Conveyance Allowance for official tours to New Delhi.

In partial modification of this department O.M.No. FM.87/82/10 dated 29/09/92, the Governor of Assam is pleased to order that the provision for providing requisitioned car to the officers of the rank of Commissioner and above as provided in para 3 of the Office Memorandum will also be applicable to the officials of the rank of Secretary to the State Government.

This comes into force with immediate effect.

49. Tours - Admissibility of mileage allowance.

1. O.M. No. FM.
28/77/3, dated
22/06/77

Sub :- Mileage allowance admissible to Government servants for journey by own cars, private transport and public vehicles including State Transport and for journey by Government allotted vehicles on payment of the cost of petrol.

It has come to the notice of Government that the Grade III and IV staff of some Directorates and District Offices of Gauhati have claimed mileage @ 58 p. per k.m. on the basis of para 2 column 4 of Government O.M. No. FM. 53/74/4 dated 31/07/75. These rates can only be claimed when the journey is made by private transport under para 1 column 5 ibid. Thus, for journeys made by private transport, some rates as prescribed for journeys by allotted Government vehicles shall be admissible. But Government vehicles are never allotted to Grade III and Grade IV Government servants and so it is rather absurd on their part to claim the rates admissible for these vehicles. Nor it is their case that they had made these journeys by their own cars, Jeeps or station wagons. Finance do not find any justification for the Controlling Officers passing such unreasonable claims without having given any thought to this important aspect, particularly, when the mode of the journeys are not described at all in the bills.

It will also be seen from O.M. dated 31/07/75 that only Senior, First and Second grade officers are entitled to travel by their own cars. Grade III officers are entitled to travel only by Scooter/Motor Cycle and Grade IV staff are not even entitled to travel by Scooter/Motor Cycle. Hence the question of their being entitled to travel by their own jeep or station wagon which they claim, should not arise under any circumstances. The rate of T.A. admissible to the categories of Grade III and Grade IV Government servants should be as prescribed in para 1 column 6 ibid.

It has also been seen that mileage allowances have been claimed for journeys between Khanapara and Jawaharnagar which places are only 2 K.Ms. apart and there is no public transport plying on the route. As per provisions of the F.R., T.A. cannot be construed as a source of profit, and it is admissible in so far as the question of defraying such expenses as is there. As such, T.A. in such cases should not be admissible.

It is therefore desired that the Controlling Officers should be vigilant in passing bills on such untenable claims.

2. O.M. No. FM.
9/88/PV/30, dated
03/08/92

Sub :- Mileage Allowance by Private Transport.

Governor of Assam is pleased to order for deletion of the provision of Mileage allowance provided in Column 4 and 5 of the Statement below 'S.R. 182-1 On Tour' with immediate effect.

Note 1 under S.R. 182 also stands deleted with immediate effect.

Sub :- Mileage Allowance by Private Transport.

3. O.M. No. FM.
9/88/Pt/42, dated
19/07/93

Consequent upon deletion of the provision of Mileage allowance on private transport as provided under Column 4 & 5 of Statement below "SR-182-1 On Tour" vide O.M.No.FM.9/88/Pt/30 dated 03/08/92, the provision made for "Mileage for journey by private transport" vide Column 7 under heading "Own car and Scooter/Motor Cycles, private transport, public vehicles and State Transport" of O.M.No.FM.9/88/Pt/33 dated 04/12/92 stands deleted.

This shall be deemed to have come into force with effect from 03/08/92 but cases already settled shall not be re-opened.

50. Tours - Principles governing the drawal of half daily allowance.

1. No. FM. 34/45/1,
dated 06/06/45

The following principles are laid down for the guidance of all touring officers in the matter of the drawal of half daily allowance while on tour.

(1) For the purpose of the travelling allowance rules, the word "halts" means a pause in the course of a journey on tour necessitated by the performance of official duty at an outstation. No half daily allowance, can therefore, be claimed by a Government servant who stops at an outstation merely for the purpose of breaking the journey for the night, or spends the night, at such outstation in order to catch the next available means of conveyance on the following morning, or to resume his forward journey in continuation of the previous day's journey, subject to the special exception accorded in the note to halt at Gauhati and Sylhet necessitated by timing regulations.

Note :- 'Journey' - Means journey by road, railway or steamer.

(2) No half daily allowance is admissible for any halt unless the halt is preceded by a journey in respect of which an Officer actually draws mileage allowance under Subsidiary Rule 216.

(3) Half daily allowance is intended to cover the expense of halting for the night on tour ; it follows that it is not admissible for the day on which an officer returns to his headquarters, even when he has drawn mileage for that day.

(4) In case of an officer whose absence from his headquarters does not exceed 24 hours but falls on two calendar days, half daily allowance will be admissible for the first calendar day of the halt provided mileage allowance is drawn for the journey to the place of halt. The drawal of half daily allowance in such a case will be subject to the condition that the officer had to halt at the outstation for the performance of official duty.

(5) In view of (2) above, no half daily allowance can be drawn by an officer on any day on which he uses for his travel a means of locomotion provided at the expense of Government, since for such a

journey he is not entitled to draw mileage allowance under Subsidiary Rule 216. He will, however, be eligible to the half daily allowance, if otherwise admissible, if a part of the journey is made by other means of locomotion for which he is entitled to claim mileage allowance under Subsidiary Rule No. 301.

(6) As a result of these interpretations it is also necessary to lay clearly the principle governing the drawal of daily allowance by a Government servant after the first ten day's halt at an outstation including the day of arrival. For a halt exceeding ten days including the day of arrival the Government servant will be entitled to only 9 1/2 (nine and half) full daily allowances and thereafter at reduced rates as laid down in Note 1 to Subsidiary Rule 212, if he is exempted from the operation of Subsidiary Rule 212 (I). Where, however, the officer concerned does not apply for and obtain the order of exemption from the competent authority, he can draw for a halt exceeding 10 days including the day of arrival ten full daily allowances.

(7) All Controlling Officers are expected to see that no improper claim is passed under these rules.

51. Tours - Half daily allowance on the day of return journey from .

I. No. FM. 5/70/4,
dated 07/08/70

A Government servant returning to headquarters should be granted half daily allowance provided he performs a journey of not less than 240 kilometres on that day. The allowance to be drawn will be half the daily allowance admissible within the State if the journeys commences within the State, but if the journeys commences outside the State, the allowance to be drawn will be half the daily allowance admissible outside the State.

These orders will have effect from 1st of June, 1970.

52. Tours - Places where double daily allowance is not permissible.

I. No. FM. 63/37/3,
dated 19/05/39

In the note below S.R. 188 of F.Rs and S.Rs as inserted by C.S. No. 460, daily allowance at double the rate is not admissible to officers for halts in Manipur and Tripura, although these places are outside Assam and also in Naga Hills Tuensang Area which is not geographically outside Assam.

53. Tours - Daily allowance for journeys performed by means of locomotion provided free of charge.

I. No. FM.
64/69/20, dated
13/61/70

In respect of the journeys performed by means of locomotion provided free of charge (i.e., Government vehicles), and the Government servant does not pay the cost of its use of propulsion, daily allowance as per provisions of S.R. 301 (a) will be admissible to Government servants as follows :-

(1) Where the journeys involve spending one or more nights away from the headquarters, one daily allowance will be admissible for each day of travel to the place/places of duties irrespective of distance travelled in a day. For the day of travel back to headquarters, however one daily allowance will be admissible if the total distance travelled on that day is not below 80 kms.

(2) Where the journeys does not involve spending a night away from headquarters, the daily allowance will continue to be admissible as at present, i.e., one daily allowance for each day of travel provided the total distance travelled on the day is not below 80 kms.

(3) These order will have effect from 13th March, 1970.

54. Tours - Admissibility of daily allowance during enforced halts on.

I. No. FM.
59/65/10, dated
21/03/66

In cases of enforced halts occurring enroute on tour Journeys necessitated by breakdown of communications due to blockade of roads on account of floods, rains, heavy snow-fall, landslide, etc., or delayed sailing of ships the Administrative Departments of Government may, in respect of Government servants under them, treat the period of such halts as on duty. They may grant to the Government Servant concerned daily allowance at three-fourth of the rate applicable to him at the station in which the enforced halt takes place, for the period of enforced halt after excluding the first day of such halt for which no daily allowance should be allowed.

54.(A) Tours - Revised norms for travel by air.

I. O.M. No. FM.
30/80/Part, dated
28/08/87

Sub :- Travel by Air

The Government has been examining the question of entitlement of Air journey for official tours in the light of the serious strain on the resources of the Government. In order to effect economy in the expenditure, the norms for air travel have been revised with immediate effect.

2. All officers drawing basic pay of R. 2,300/- p.m. and above and the following categories of officers will be entitled to travel by air on duty :

- (a) All India Services Officers in the Senior scale
- (b) Joint Secretaries to Government and above in the Secretariat.
- (c) Heads of Departments
- (d) Deputy Commissioners

3. Air travel by non-entitled officers is totally banned for attending seminars, training courses, workshops etc.

4. Non-entitled officer may be permitted to travel by air in emergent situations on duty (other than seminars, training courses, workshops etc.) with the prior approval of the Government in the administrative department and the Finance Department.

5. The following officers attached to the Chief Minister are permitted to travel by air on duty while accompanying the Chief Minister with the prior approval of Chief Minister :-

- (a) Principal Private Secretary
- (b) Deputy Superintendent of Police (security)
- (c) Under Secretary
- (d) Officer on Special Duty
- (e) Private Secretary

Private Secretaries of Ministers who are normally entitled to travel by first class in train are permitted to accompany the Ministers on duty by air with the prior approval of respective Ministers.

Such of those of personal staff who are not entitled to travel by first class in train, if they are required to accompany the Minister by air, they shall obtain prior permission of Secretariat Administration (E) Department and Finance Department.

6. Air travel is not permissible for medical treatment. In exceptional cases air journey may be permitted on the recommendation of Director of Health Services. Prior approval of the Government in the Health Department and Finance Department should be obtained for air travel.

This supersedes all previous instructions on air travel.

2. O.M. No. FM.
43/91/5, dated
06/01/92

Sub :- Air travel by officer and staff attached to Ministers.

In partial modification of the Department's Office Memorandum No. FM.30/80/pt dated 28/08/87 in respect of admissibility of air journey by all officers and staff attached to the Chief Minister and other Ministers, the Governor of Assam is pleased to order as follows :

- (i) All officers and personal staff attached to Chief Minister may travel by air while accompanying Chief Minister on duty with prior permission of Chief Minister.
- (ii) Private Secretaries attached to Minister may travel by air while accompanying Ministers on duty with prior permission of the respective Ministers.

In respect of personal staff, other than Private Secretaries, attached to Ministers, the facility of air journey is hereby withdrawn.

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

55. Tours - Revision of rate of daily allowance.

I. O.M. No. FM.
66/90/1, dated
01/01/91

Sub :- Revision of rates of daily allowances.

1. On the recommendation of Assam Pay Commission 1988 as accepted by Government vide Notification No. FPC. 24/90/128 dated 06/12/90 and as published in the Extra Ordinary Assam Gazette dated 11/12/90, the Governor of Assam is pleased to order that the existing rates of daily allowances prescribed in the Office Memorandum under reference, be modified as indicated below :-

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

Grade of Officers	Pay range	Revised rate
(1) Senior Grade	Rs.3700.00 and above	Rs.60.00
(2) First Grade	Rs.2795.00 and above, but below Rs.3700.00	Rs.50.00
(3) Second Grade	Rs.2000.00 and above, but below Rs.2795.00	Rs.40.00
(4) Third Grade	Rs.1435.00 and above, but below Rs.2000.00	Rs.30.00
(5) Fourth Grade	Employees drawing pay below Rs. 1435.00	Rs.20.00

2. Government employees belonging to all Grades will be entitled to daily allowance at the following rates while travelling outside the State.

- | | |
|---|---|
| (a) States and Union Territories in the North Eastern Region. | 1 1/2 (one and half) times the normal rate. |
| (b) (i) Delhi and Calcutta when accommodation is made available by Government | Twice the normal rate. |
| (ii) Delhi and Calcutta when accommodation is not provided by Government | Three times the normal rates. |
| (c) In places outside the North Eastern Region other than Delhi and Calcutta. | Three times the normal rates. |

3. Admissibility of daily allowance :- (i) Other existing conditions remaining unchanged a Government servant, while on tour, will be entitled to full daily allowance for the first 30 (thirty) days of halt in any one place, and thereafter, the daily allowance will be admissible at half the normal rates.

4. A Government servant whose head quarter is outside the Doyang and Nambar Reserve Forests and those bordering Nagaland, Arunachal Pradesh and Meghalaya when spends not less than 8 hours, on

duty in any of these Reserve Forests, will be entitled to one daily allowance and such a Government servant spending a night in any of these Reserve Forests will be allowed daily allowance at one and a half times the normal rate.

The Assam F.Rs. and S.Rs. and other existing Government orders may be deemed to have been amended to the extent of the provisions of these orders. Formal amendments to the relevant Rules will be issued in due course.

Note 1- All India Service Officers in the Senior Scale shall be treated as Senior Grade Officers irrespective of their pay.

Note 2- All India Service Officers in the Junior Scale, Officers of the Assam Civil Service Class I in the Junior Scale and Assam Judicial Service Officers in Grade III (viz. Judicial Magistrates, Munsiffs and Sub-divisional Judicial Magistrate) shall be treated as 1st Grade Officers irrespective of their pay till they reach the Senior Grade Pay range.

Note 3- The existing rules and orders relating to admissibility of Daily Allowances for different types of journey within and outside the State shall continue until further orders.

Note 4- pending re-fixation of pay in the revised scales where it is yet to be done Government servants not belonging to a particular Grade in the pre-revised scale will draw the corresponding enhanced rate of daily allowance prescribed for that Grade.

Note 5- North Eastern Region for this purpose will mean territory covered by Meghalaya, Tripura, Mizoram, Manipur, Nagaland and Arunachal Pradesh.

Note 6- T.A. claims already settled will not be reopened for purposes of computation of daily allowance at the enhanced rates.

II. Necessary amendments of the F.Rs. and S.Rs. will be made in due course.

2. O.M. No. FM.
66/90/58, dated
11/05/93

Sub :- Revision of Rates of Daily Allowance.

The Governor of Assam is pleased to modify the pay scales of the 2nd, 3rd, and 4th grade Government employees for the purpose of granting TA and DA prescribed in the Office Memorandum No. FM. 66/90/1 dated 01/01/91 as below :-

2nd grade -Officers and employees drawing basic pay of Rs. 1785/-P.M. and above but below Rs. 2795/-P.M.

3rd grade -Officers and employees drawing basic pay of Rs. 1205/- and above but below Rs. 1785/-P.M.

4th grade - Employees drawing basic pay below Rs. 1205/-P.M.

All other existing procedures and conditions as laid down in Government O.M. No. FM. 66/90/1 dated 01/01/91 will remain the same.

Sub :- Revision of Rates of Daily Allowances.

3. O.M. No. FM.
66/90/62, dated
23/02/94

In partial modification of this department Office Memorandum No. FM. 66/90/1 dated 01/01/91 the Governor of Assam is pleased to order that the Government employees who stay with their families while on official tour in Government (Central/State) quarters allotted to them at Delhi/Calcutta, shall be entitled only to 1 ½ (one and half) times of the normal Daily Allowance.

This comes into force with immediate effect.

56. Telegrams - Matters relating to.

1. No. FM. 49/62/9,
dated 23/03/62

Charges on official telegrams can be met from Permanent Advance initially and recouped later on by drawing formal contingent bills. If the existing Permanent Advance for an office proves to be insufficient for the purpose, Government may be moved through the Accountant General, Assam for an increase. Such proposal should be sent together with a statement showing actual expenditure on telegrams for the past six months and the amount of existing Permanent Advance of the Department. Similar steps may be taken for increase of such advance to subordinate offices with the advice of the Accountant General, Assam as per Rule 82 (a) (i) of the Assam Financial Rules.

2. No. FM.
49/62/236, dated
29/07/63

A separate register of official telegrams should be maintained showing the names of addresses, number and date of each telegram and the amount of telegram charges paid. The post office's receipts should also be preserved and kept properly to support the amount paid.

3. No. FEG.
1/64(PLIII)/30,
dated 03/01/65

The sending of official telegrams at State expense for purely personal matters should be stopped. Even for telegrams sent at personal cost, officers are advised to ascertain first the position of the grant of their leave or the sanction to the renewal of their post from the authorities concerned before sending telegram to the Accountant General.

57. Telegraph charges - Realisation in cash instead of service postage stamps.

1. No. GPT.
41/61/172, dated
13/05/66

The Government of India, P. & T. Department informed in their letter No. 30/5/64-CI., dated 2nd February 1966, that they have decided to switch over to the system of payment of telegraph charges all over the country to the system of prepayment of telegraph charges in cash with effect from 1st July 1966. All Government offices should follow the system of payment of telegraph charges in cash with effect from 1st July 1966. The procedure laid down in Finance Department Circular No. FM.49/62/9 dated 25th May 1962 and No. FM.49/62/236 dated 29th July 1963, in effecting cash payment should be followed.

58. Treasuries - Check against fraudulent drawal of bills.

1. No. FEB.
16/93/2, dated
01/03/93

Sub :- Functioning of Treasury Offices.

Reports are being received about financial irregularities and fraudulent drawals of bills through some Treasuries.

All Treasury Officers are, therefore, advised to keep strict watch over all drawals and abide by the laid down Rules and procedures for the purpose while passing the bills.

Under TR-4 Deputy Commissioners are responsible for proper functioning of the Treasuries under their control. All Deputy Commissioners are, therefore, advised that they should exercise powers as per provision of Treasury Rules and Subsidiary Orders and carry out a thorough inspection of all the Treasuries under their control as provided under S.O. (6) and submit a report by 31/03/93 at the latest.

2. O.M. No. BB.
56/93/40, dated
03/02/93

It has been observed that there is unmanageable rush of cheques and bills including salary bills in the Treasuries towards the end of every month resulting in non-payment of some cheques and bills in time, lapse of L.O.C. and similar other complications. To mitigate this situation, presentation of bills and cheques for claims other than salary and wages must be made in the Treasuries on or before the 25th of every month. Those cheques of cheque drawing departments which require countersignature of concerned DCs will also be covered under this arrangement. To avoid last minute rush of cheques to the Deputy Commissioners for countersignature it has been decided that all such cheques must be submitted to the Deputy Commissioners well in time.

59. Transit Register - New format for.

1. O.M. No. FEB.
118/90/323, Dated
18/09/93

The existing Transit Register introduced by the Government earlier with a view to ensuring that only genuine bills passed by the drawing officers are accepted for encashment at the Treasuries. But it has been observed that the existing Transit Register as prescribed earlier and being maintained leaves scope for manipulating entries of fraudulent bills in collaboration with the concerned staff. After careful consideration of these aspects a new format for Transit Register has been evolved and enclosed herewith. This Transit Register should be maintained by all drawing and disbursing officers and self drawing officers with immediate effect. The following guidelines for maintaining the Transit Register are issued for strict compliance.

1. The Transit Register shall bear Book No. and Serial numbers of pages and shall be available with respective Treasury and Sub-Treasury officers in safe custody.
2. The Treasury and Sub-Treasury officers will maintain a stock Register of such Transit Register which stock Register shall be auditable.

3. The Treasury officers will issue Transit Registers D.D.O. wise-one Transit Register only for one D.D.O. at a time.
4. A Second Transit Register may be issued to a D.D.O. only when the earlier one is fully used and Treasury officer is satisfied to that effect.

Page No.

TRANSIT REGISTER

Name of the Drawing Officer

Sl. No	Bill No.	Particulars of the Bill	Amount of the bill	Signature of the D.D.O./ Self D.O.	Token number	Dated initial of the officials of Treasury/Sub-Treasury receiving bill	Date of encashment of bill with initial of Drawing and Disbursing Officer / Self Drawing Officer.
1	2	3	4	5	6	7	8

60. Transfer - Grant of deputation (duty) allowance to State Government employees transferred to other Government, Companies, Corporation. etc.

I. O.M. No. FEG. 102/61/304, dated 20/07/77

Sub :- Transfer of State Government employees to other Government, companies, corporation etc. deputation (Duty) allowance.

The undersigned is directed to say that the general scheme of grant of deputation (duty) allowance to the State Government employees transferred on deputation foreign service to ex-cadre posts as contained in the O.M.No.FEG.102/61/132 dated 10/05/65 as modified by O.M.No.FEG.102/61/171 dated 09/04/67 had been under review for some time past. As a result of the review, the Governor of Assam is now pleased to decide that grant of deputation (duty) allowance to State Government employees who goes on deputation /foreign service to ex-cadre post will be regulated as under :-

(1) The order contained in the O.M.No.FEG.102/61/132 dated 10/05/65 shall continue to apply with the modification that in the cases of persons transferred on deputation to foreign service to ex-cadre posts which carry identical, equivalent or lower scales of pay the deputation (duty) allowance will be at uniform rate of 10% of the employees basic pay and the maximum of Rs. 150/- and in cases of persons transferred on deputation to foreign service to ex-cadre posts which carry higher scale of pay deputation (duty) allowance will be at a uniform rate of 20% of the employees basic pay and be subject to a maximum of Rs. 300/-p.m. provided that basic pay plus the deputation (duty) allowance shall at no time exceed Rs.2100/-p.m.

The order contained in O.M.No.FEG.102/61/171 dated 08/04/67 shall cease to be operative.

- (1) When you are transferred from the jurisdiction of one treasury to that of another (both of which are within the audit Circle of this office) without involving any change in your designation and emoluments you may continue to draw your pay and allowances from the new treasury on the strength of the L.P.C. obtained by you from the old treasury, you need not write for a fresh payslip.
 - (2) If you are in receipt of compensatory allowance of any kind and proceed on leave during which the drawl of the allowance is permissible under the rules and likelihood of return to duty is certified by the Leave Sanctioning Authority at the time of sanction to leave, please send us the requisite certificate of your having fulfilled the relevant conditions, in the prescribed form. This requirement also applies when you are on training or on temporary transfer.
 - (3) When you write to us please always indicate your full name and designation of the post held by you and your audit number.
 - (4) If you are holding a temporary post, the continuance of which has expired or if you are on leave, please ascertain first from your Head of Department whether sanction to the continuance of the post has been accorded by the competent Authority or the leave has been granted by the sanctioning Authority and then have the Head of Department write to us.
 - (5) If you wish to draw your leave salary at a place other than your headquarter, please give us the name of the treasury at which the leave salary is desired (applicable to State Government offices only).
5. Please ensure furnishing of the requisite documents mentioned above whenever your case falls under one or other of the categories detailed above, since non-receipt of any one document may lead to delay in the issue of payslip. If possible duplicate copies of such relevant documents as may be necessary for your payslip may be sent whenever there is undue delay in receiving pay slip by you. Otherwise, necessary reference number and dates of the relevant documents may be indicated. This is suggested to minimise delay due to postal omissions.
6. If you find that even after completing all the formalities and furnishing all the relevant documents, your payslip is not forthcoming, within a fortnight, you may please write to me direct by name.
7. You may rest assured that we shall be glad to help you if you extend your co-operation by complying with the requirement stated above.

60.(C) Transfer Grant of deputation (duty) allowance to State Government employees transferred to other Government Companies, Corporation, etc.

4. No. OM/FEG/2
9/7/206, Dated
04/03/83

Sub Transfer of State Government employees to other Government's Companies, Corporations, etc. deputation (duty)

allowances.

The undersigned is directed to invite a reference to this Department O.M.No.FEG.102/61/304 dated 20.7.77 on the above mentioned subject according to which basic pay plus deputation (duty) allowance shall not exceed at no time Rs. 2100/- p.m. The question of raising the said limit necessitated out of the last two revision of pay scale has been under consideration of the State Government. After due consideration of all aspects of the matter, the Governor of Assam is pleased to order in partial modification of the O.M. under reference, that the said ceiling be that basic pay plus deputation (duty) allowance shall at no time exceed Rs. 3100/- p.m.

This takes effect from 1.1.81

61. Telephones - Admissibility of telephones with STD facilities.

I. O.M. No. FM.
138/88/19, dated
04/12/89

Sub :- Entitlement of S.T.D. facilities in telephones.

At present there is no restriction whatsoever on the use of government telephones and as a result, all Government telephones are equipped with S.T.D. facilities. Government have, as an economy measure, decided to restrict S.T.D facilities in Government telephones and accordingly telephones with S.T.D. facilities will be available to the following categories of Government functionaries only :-

1. Governor
2. Chief Minister.
3. Chief Justice of High Court.
4. Speaker.
5. Cabinet Ministers.
6. Ministers of State.
7. Deputy Speaker.
8. Judges of High Court.
9. Deputy Ministers of State
10. Chairman, Assam Public Service Commission.
11. Advocate General
- 12 Chief Secretary/Additional Chief Secretary

13. Chairman, Assam Administrative Tribunal/Board of Revenue
 14. Special Commissioner & Special Secretaries/Commissioner & Secretaries /Commissioners of Divisions.
 15. Secretaries to Government/Secretary to Governor /Secretary to Chief Minister/ Joint Secretary to Chief Minister/ P.P.S. to Chief Minister.
 16. Secretary, Assam Legislative Assembly.
 17. Director General of Police.
 18. Inspectors General of Police/Deputy Inspector General of Police Superintendents of Police.
 19. All Deputy Commissioners/Sub-divisional Officers of independent Sub-divisions.
 20. Chief Conservators of Forests.
 21. Registrar, Gauhati High Court.
 22. Level I Heads of Departments.
 23. Other Heads of Departments (only in the office).
2. All other officers are advised to address the telephones department for immediate disconnection of S.T.D. facilities.

61.(A) Telephones - Admissibility of telephones with STD facilities.

2. No.FM.
147/77/1, dated
06/07/77

Sub :- Principles regarding installation of residential telephone to the officers at Government expenses.

I am directed to say that there has been considerable demand for installation of telephone at Government expense in the residence of a large number of officers though there is a circular to this effect specifying categories of officers who are entitled to have residential telephone connection vide this Department letter No. FM.48/67/1 dated 30/09/67.

In view of enforcement of strict measure of economy, it has been decided in partial modification of the letter No.FM.48/67/1 dated 30/09/67 that those officer who are already having residential telephone at the Government expense will not be affected. But in the matter of new residential telephones, following restrictions have been imposed with immediate effect, as a measure of economy until further orders.

- (a) New residential telephone connection may be considered in respect of Secretaries, District officers, Heads of Departments and Joint Secretaries and upto the level of officers of Joint Secretary's rank and status.
- (b) Government may, however, consider new telephone connection at the residence of those officer whose responsibility, rank and status justify such telephone connections in the interest of urgent need and exigencies of public service.

1. Vehicles - Procedure for repair of Government vehicles.

1. O.M. No.
FC(III)
49/88/67, dated
11/09/89

Sub :- Procedure for the repair of Government vehicles

A large number of proposals pertaining to repair bills of Government vehicles are received by Finance Department every year. Finance observe that most of the bills are sent without thorough and proper checking by the Departments concerned. It is observed that most of the repair bills contain extra items not covered by work order resulting in wastage of Government money. In order to streamline the procedure, the following guidelines in respect of repairing of Government vehicles are to be strictly followed in future :-

1. When a vehicle is required to be repaired MVI is to physically check the vehicle before sending it to the garage and submit the inspection report specifically indicating the defects observed by him to the Department concerned before issue of work order. The officer authorised to sign work order must be personally satisfied and will be responsible to see that MVI has physically checked the vehicle. In case it is found that the MVI has not checked the vehicle but has issued inspection report on driver's complaints, the concerned Department must take up the matter with Transport Department for action against the concerned MVI.
2. Regarding work order it is observed that some vague terms such as Check up are often used thereby giving unlimited liberty to the garage to claim cost of spare parts etc. The specific item of repair must therefore be mentioned in the work order. Finance will not consider bills relating to the cost of items of repair covered by such vague terms.
3. It is observed similarly that the term 'overhauling' is used in many of the work orders. It may be mentioned in this connection that no vehicle should need overhauling before expiry of 5 (five) years from the date of purchase of the vehicle atleast. A check must be kept against repeated overhauling also. Henceforth, wherever the term 'overhauling' is used Department must mention whether the overhauling is the first overhauling or not. If it is the first overhauling, then the date of purchase of the vehicle must be furnished. Subsequent overhauling must indicate date of previous overhauling.

4. It is also seen that some Departments send a large number of bills of different vehicles involving huge amounts in a single file making it practically impossible to check up each bill. Henceforth, repairing bills are to be submitted to Finance vehicle-wise and the bills are to be submitted sufficiently ahead, instead of sending them at the fag end of the year. Maintenance of history sheets in proper form in respect of each vehicle is essential without which Finance shall not consider any proposal. Amounts spent already in the financial year on repair must also be indicated alongwith total amount spent.

5. It is also observed that some vehicles which have already exceeded their cost price on maintenance and which have run more than 1,50,000 KM are also sent for further repair without thorough inspection as to whether further repair would be economical. These vehicles are to be thoroughly inspected by the MVI before sending them to the garage and a certificate must be furnished to the effect that further repair of the vehicle is considered economical. To judge whether it is economical or not to repair and run the old vehicle(s) to purchase a new vehicle, a discounted cash flow statement must be prepared as shown in the annexure to this O.M. If the vehicle is not found economical for further repair, necessary steps should be taken to condemn the vehicle instead of sending it for repair.

6. For repair of a vehicle quotations must be invited and the work should be entrusted to the workshop submitting lowest tender. This procedure must be invariably followed.

7. All the repair bills submitted to Finance should bear necessary certificate of "reasonableness of rates" and "satisfactory repair" from the MVI and departmental officer respectively. MVIs should as before actually make the inspection before issuing these certificates and the departmental officer responsible should actually ensure that this has been done.

8. It has been observed that repair bills are not properly checked by the Administrative Departments before sending them to Finance Department for concurrence. Henceforth, all repair bills are to be properly checked in the Administrative Department on each of the points mentioned above before sending to Finance. Workshops are to submit repair bills to the concerning Departments within a week from the date of delivery of the vehicle with job satisfaction certificate and the list of old spare parts of repaired vehicle to the Administrative Department.

The Administrative Departments in their turn are to send the repair bills to Finance within a fortnight from the date of receipt of the bill with all the necessary certificates. Work orders for repair of vehicles may be issued by an officer not below the rank of Deputy Secretary.

9. Ceiling on expenditure on repair of cars is fixed at Rs. 5,000.00 per year up to the period of 3(three) years from the date of the purchase of the vehicle. If the cost of repair is less than Rs. 5,000.00, in any of the three years the Department may spend more than Rs. 5,000.00 in another year but the total amount of repair is not to exceed Rs. 15,000.00 in three years.

Thereafter the cost of repair for every year is fixed at Rs. 7,000.00. When the total cost of repair exceeds Rs. one lakh or when the vehicle runs at least one lakh fifty thousand K.M the technical expert is to examine whether further repair of vehicle is economically viable. As stated earlier to justify new

purchase a cash flow analysis must be made for each vehicle. If repair is not economical, necessary steps are to be taken for the condemnation of the vehicle.

These instructions may be brought to the notice of all public sector undertakings for their observance.

ANNEXURE

ALTERNATIVE - I

Sell the old car and buy a new car and run it for 10 years. Price of new car Rs. _____. Scrap value of the old car Rs. _____.

The cash flow under the above alternatives will be as follows :

ALTERNATIVE -II

Recondition the old car and run it for 2 years thereafter purchase a new car use it for 10 years. Cost of reconditioning Rs. _____. Scrap value of reconditioned car after 2 years Rs. _____.

Assumed scrap value of new car after 10 years Rs. _____.

	ALTERNATIVE -I	ALTERNATIVE -II
End of year	0 - x1.00 -	x1.00
	1 - x.91 -	x.91
	2 - x.83 -	x.83
	3 - x.75 -	x.75
	4 - x.68 -	x.68
	5 - x.62 -	x.68
	6 - x.56 -	x.56
	7 - x.51 -	x.51
	8 - x.47 -	x.47
	9 - x.42 -	x.42
	10 - x.33 -	x.38

* Annual running expenditure of a new car Rs. _____. Annual running expenditure of reconditioned vehicle Rs. _____.

The discounted worth at 10% of the cash flows under the two alternatives are :-

Alternative I	Alternative II	Net
Rs. _____	Rs. _____	Rs. _____

This shows that alternative - I/II is preferable.

2. Vehicles - Disposal of condemned ones.

**I. No. FC (III),
1363/83(U/O)
dated 07/01/84.**

Sub :- Disposal of Condemned Government vehicle minimum prices thereof.

I am directed to refer to the subject matter quoted above and to forward herewith an extract of Finance endorsement dated 28/07/82 in Transport Department file No. TMV.57/81 regarding to above subject for your information and future guidance.

3. Vehicles - Purchase of fixtures and furnishings.

**I. O.M. No. FEB.
349/90/(U/O)/1,
dated 07/01/91.**

It has come to the notice of this Department that some Administrative Department and Heads of Departments are providing fixture and furnishings on Departmental vehicles without Finance concurrence where-as they were clearly instructed not to provide fixtures and furnishing on Departmental vehicles without Finance concurrence vide this Department's Notification No.FEB.49/84/105 dated 13/07/88.

It is therefore, requested once again that Administrative Departments and Heads of Departments should not incur such expenditure without obtaining prior approval of Finance.

W

1. Winter Allowance - Admissibility of winter allowance on suspension.

I. No. FG.
64(2)/48, dated
22/03/56

A Government servant under suspension may be allowed to draw Winter Allowance on the subsistence grant only at the rate sanctioned in Government letter No. FG. 64(3)/48 dated 12/08/1948 when and where admissible.

For example, a Government servant drawing pay of Rs. 100.00 p.m. has been suspended and he has been granted a subsistence allowance of Rs. 25.00 p.m. In this case Winter Allowance will be calculated on the subsistence allowance of Rs. 25.00 i.e. he will get Rs. 2.50 being the 10% of Rs. 25.00 when and where Winter Allowance is admissible.

2. Winter Allowance - During leave.

I. No. FEB.
50/56/PF.I/99,
dated 19/4/60

It has been decided that the word 'continues' in FR. 93 need not necessarily imply continuation from immediately before leave. Winter Allowance will be admissible during leave as defined in S.R.118 subject to the condition that the Government servant concerned or his family reside at the station for which such allowance has

been sanctioned.

3. Winter Allowance - The rate and its applicability to Government servants posted at Shillong.

I. O.M. No. FEB.
253/77/199, dated
04/06/93

Sub :- Grant of Winter Allowance.

After careful consideration of the office Memorandum No.F.(PR). 38/89/35 dated 08/12/92, issued by the Government of Meghalaya enhancing the rate of Winter Allowance from Rs. 60/-p.m. to 100/-p.m. to their employees for a period of 6(six) months in a year commencing from 1st October and terminating in the month of March each year, the Governor of Assam is pleased to accord sanction to the grant of Winter Allowance at the enhanced rate of Rs. 100/-

p.m. to the employees of the Government of Assam posted at Shillong until further orders for the same period as admissible to the employees of the Government of Meghalaya.

This is issued in partial modification of this Department's O.M. No.FEB.285/77/197 dated 30/04/87.

The revised rate will take effect from the date of issue of this order.

4. Works - Provision for works relating to different Departments should be made in the PWD budget.

1. No. BB.
214/54/13, dated
30/10/54

Except in very special circumstances all major works should be carried out by the P.W.D. and provision should be made for the purpose in the P.W.D. Budget. The decision applies in all cases namely normal works expenditure and works expenditure under the various Development Schemes. No provision for such works shall be made in the departmental budgets without clearly ascertaining from the P.W.D. their inability to take up the works proposed.

Provision for certain works relating to Development Schemes under Art. 275 grants and Development Schemes under the Five Year Plan has been made in the current year's budgets of the Departments concerned. On the recommendation of the State Development Committee it has been decided that such works, if not yet taken up either by the departments concerned or by the P.W.D. should be taken up immediately by the P.W.D. and the Governor of Assam is pleased to waive levy of departmental charges on such works done by the P.W.D. as a special case.

However if any work has been begun already as departmental construction and expenditure incurred, it has to remain a departmental construction. Provision for its completion should be made accordingly.

Y

1. Yardstick - For Duftries.

1. No. ABM.
3/60/235, dated
22/07/63

Posts of duftries may be sanctioned primarily for the following items of work.

- (i) Binding and mending of books, manuals, maps, old records, etc.
- (ii) Sorting and recording of files such as stitching, arranging etc.
- (iii) Helping the Record Keepers or Assistants to trace out files.
- (iv) Distribution of stationery, service stamps, etc.
- (v) Encashment of bills from Treasury/State Bank if the post has already been sanctioned and they have spare time. Otherwise, this work can as well be done by the peons.

The following principles are to be adhered to in the matter of entertainment of duftries :-

- (i) The duties of the duftries as mentioned above, will be considered at the time of sanctioning the post.
- (ii) There may be at least one duftry in every office of a Head of Department.
- (iii) The post of a duftry may be sanctioned on the basis of the nature of work in the office but the number of posts of duftries etc. should not ordinarily exceed 10% of the number of the peons. Extra posts of duftries may be sanctioned only when justified by the special nature of work dealt with in any particular office.
- (iv) A peon will be entitled to promotion to the post of duftry only when he completes a minimum period of 10 years of service as peon.
- (v) When peons of less than 10 years' experience only man the staff of a particular office, selection should be made by calling for applications from peons of 10 years' standing or more from other offices. No peons with less than 10 years' service shall become a duftry.

It is also decided to prescribe the following qualification for appointment/promotion to the post of dustry :-

- (i) Capacity to read and write in the language of the office.
- (ii) Elementary knowledge of arithmetic to perform distribution of stationery and the arrangement of the files.

The excess posts which are in existence for more than 5 years may not be abolished till the incumbents concerned can be absorbed else where by transfer, deputation, retirement or otherwise.

2. Yardstick - For Diarists and Despatches.

I. No. ABP.
128/64/28, dated
23/01/63

On the recommendation of the Economy Committee, the following yardstick is to be followed for sanctioning posts of diarists and despatches in all offices under the Government.

1. For a branch of 12 Assistants.

- (a) One diarist for 18,750 receipts per annum i.e. 250 working days at the rate of 4 minutes per receipt for 5 hours for each working day where no File Register in Assam Schedule V Form No. 61 or in any other similar form is maintained.
- (b) One diarist for 15,000 receipts per annum i.e. 250 working days at the rate of 4 minutes per receipt for 4 hours for each working day where File Register or similar register is maintained.

2. For a branch of more than 12 Assistants.

- (a) One diarist for 15,000 receipts per annum i.e. 250 working days at the rate of 4 minutes per receipt for 4 hours per day where no File Register in Assam Schedule V Form No. 61 or in any other similar form is maintained.
- (b) One diarist for 11,250 receipts per annum i.e. 250 working days at the rate of 4 minutes per receipt for 3 hours per day where File Register or similar register is maintained.

For the remaining portion of the working hours the diarist is to be engaged in making entries in the log books of assistants, issuing of dak from the branch/section, assisting the Assistants in tracing out previous references and in maintaining the File Register, if any.

The yardstick for the post of a despatched will be one for 41,250 issues per annum i.e. (at the rate of 2 minutes per issue for 5 1/2 (five and half) hours per day for 250 working days). For the remaining period of the working hours his services may be utilised for the purpose of maintaining stamp accounts.

3. Yardstick - For Assistants in the Secretariat.

I. No. O.M.
20/61/63, dated
03/08/63

The revised yardstick for measuring the workload of Secretariat Assistants should be 5(five) receipts per Assistant per working day uniformly for all Departments of the Secretariat. There should be no exception on the ground of different nature of work

in any particular Department.

4. Yardstick - For Assistants in the Heads of Departments.

1. No. FBG.
36/60/4, dated
15/03/60

Government have decided to raise the daily receipts dealt with in the offices of the Heads of Departments to six a day. Unless there was an examination and analysis by the Heads of Departments concerned on the basis of disposal of receipts at this rate, no increase in staff in such departments will be allowed.

5. Yardstick - For Assistants in the offices of Deputy Commissioners and Subdivisional Officers.

1. No. FC(I).
65/57/63,
dated 23/12/57

Entertainment of an Assistant is justified for every 1960 receipts and issues per annum. For the purpose of calculation the average of the total number of receipts and issues of three consecutive years should be taken into account after making 25% deduction for routine nature of work. One typist is justified for every 5600 issues per annum. In this case also the average for three years shall be taken into account without making any 25% deduction as in the case of Assistants. These principles are applicable in the offices of Deputy Commissioners and Subdivisional Officers only.

6. Yardstick - For Supervisory posts.

1. No. ABP.
130/39/85, dated
10/11/61

Government have made the following decisions :-

1. The present posts of Head Assistants in the offices of the Heads of Departments will be re-designated as 'Superintendents'.
2. The present posts of Superintendents in the offices of Heads of Departments will be re-designated as 'Registrars'.
3. The scales of pay of Head Assistants to be called 'Superintendents' henceforward will be Rs. 250-18-340(EB)-20-400/- p.m.
4. The scales of pay of Superintendents to be called as 'Registrars' henceforward will be Rs. 400-20-440(EB)-20-500/- p.m.
5. There will be one post of Superintendent with non-gazetted status for every 12 (twelve) dealing Assistants (excluding Diarist, Despatcher, Reference Clerks, Typists, etc.). In giving effect to this ratio, it should be borne in mind that where previously the posts of Head Assistants had been provided and had existed for over 5 years, such posts should be retained even though it might not conform to the yardstick, till the existing incumbent is absorbed in another post created in accordance with the new yardstick, or otherwise vacates the post.
6. There will be one post of Registrar with gazetted status for every office having at least 25 Assistants (including Superintendent, Diarist, Despatcher, Reference Clerk, Typists and Stenographers). It is also decided that if in any office of a Head of Department the present post of Superintendent had been in existence for over 5 years, even though the number of Assistants were less than 25, such posts of

Superintendent (now to be termed Registrar) would not be abolished till the existing incumbent is absorbed in another post created in accordance with the new yardstick or otherwise vacates the post.

7. The duties and responsibilities of a newly termed Superintendent in a Head of Department's office :- He will remain in charge of a Branch or Group or Section with a list of allotted subjects, and a number of Assistants under him. He will submit cases, notes and drafts of himself and his assistants as supervised or corrected by him, direct to the Head of Department or any other gazetted officer, under the latter. He will also distribute work among the Assistants, guide and train them and remain solely responsible for the work dealt with in his Branch/Group/Section.

8. The duties and responsibilities of a Registrar in the Head of Department's office :- His main function will be the general supervision and control of the office staff including class IV staff and all matters concerning discipline. He will remain in-charge of the Establishment Section dealing with appointment, leave, promotion, etc. He will exercise control over such general matters as stationary stores, furniture, stamp, typing, despatching and recording. He will also distribute dak to different branches and do such other important and confidential work as may be entrusted to him. He will also be responsible for maintenance of service records, supervision and control of contingent expenditure. In addition, he should also be given the work of Organisation & Methods where there is no one in particular to attend to it. He may also dispose of some routine matters, entrusted to him by the Head of the Department.

2. No. ABP.
130/39/97, dated
30/11/61

In continuation of Government letter No. ABP. 130/59/85 dated 10/11/1961, the following points are clarified :

Those temporary posts of 'Superintendents' (previously 'Head Assistants') and 'Registrars' (Previously 'Superintendents') which are found to be excess after calculating the ratio and yardstick mentioned in paras 5 and 6 of this Department letter referred to above and which posts are in existence for less than 5 years, should be terminated on the expiry of the present sanction, and the incumbent reverted to the next lower post.

A concrete example is given below :-

Supposing the post of a "Head Assistant" (now 'Superintendent') whose sanction was already given upto (say) 28th February 1962, but the post is not admissible according to the new ratio and yardstick, the sanction of the post will expire on 28th February, 1962, and not on 10th November, 1961, the date of issue of Government circular in question. In that case, the present incumbent holding the post will have to be reverted to the next lower post on the expiry of the sanction.

In order to make an office eligible to a post of Superintendent, the office must have at least 12 (twelve) Assistants. An office having less than 12(twelve) Assistants will not be eligible to have a post of Superintendent, unless special sanction of the Finance Department is obtained to this effect.

For the creation of additional posts of 'Superintendents' in any Head of a Department, office, the question of fraction will arise and in calculating the admissible number of Superintendents, the fraction equivalent to half or less than half, after deducting a multiple of 12, will be ignored and more than half will be taken as one unit.

The excess posts of 'Registrars' (previously 'Superintendents') if temporary, should be terminated on the expiry of current sanction and the incumbents reverted to the next lower posts. But if any or the excess posts of Registrars (previously permanent 'Superintendents') are permanent and the incumbents have been confirmed therein, they may be transferred to some other offices which will become eligible to a post of Registrar, according to the new yardstick. If any officer confirmed earlier as Superintendent cannot be absorbed as above, he should be allowed to continue in his present post until so absorbed, or until he vacates his post. In such circumstances he should not be given the benefit of the higher scale of pay proposed for Register, till he is absorbed against a post of Register.

In order to create the posts of 'Superintendents' and 'Registrars', the Head of the Department concerned will submit a formal proposal to Finance Department through other respective Administrative Department, who in this turn will scrutinise the existing posts keeping in view of the new ratio and yardstick, and then move Finance for necessary sanction.

7. Yardstick - Supervisory posts in offices of Heads of Departments.

1. No. FEP.
37/65/52, dated
10/07/67

1. An office of a Head of Department having a minimum strength of six assistants (excluding diarist, despatcher, reference clerks, typists, etc.) but not entitled to any supervisory posts (such as Superintendent, Registrar) according to the yardstick laid down by Government in the Appointment Department's letter No. ABP130/59/85, dated 10th November 1961, shall be eligible to a post of supervisory assistant with a special pay of Rs. 30 per month for supervisory work.

2. The supervisory post will not be an additional post but the seniormost assistant actually supervising the work of other assistants in the office should be eligible for the special pay of Rs. 30 per month.

3. If the number of assistants in the office is less than six as stated in paragraph 1 above, no special pay shall be admissible for supervisory work. Whatever little supervisory work is there in such an office it will form part of the normal work of the seniormost assistant.

4. This took effect from the 1st April, 1964.

8. Yardstick - For Supervisory Assistants under Heads of Departments and District Offices.

1. No. FPC.
21/74/74, dated
24/08/77

I am directed to say that a doubt has arisen as to whether in view of Assam Pay Commission's recommendation, as accepted by the Government the post of Supervisory Assistant provided for both Heads of Department Offices and District Offices as per entries made in the schedule to Assam Services (Revision of Pay) Rules, 1975 under the Head Ministerial staff - Heads of Department Offices and District Offices respectively will actually be in addition to the existing posts or one of the existing posts should be converted to the post of Supervisory Assistant as mentioned in the said (No. FPC. 21/74/27, dated 12/03/76) Government letter.

2. After very careful consideration of all aspects of the question and in supersession of Government orders contained in the letter quoted above the Governor of Assam is pleased to decide that the post of Supervisory Assistant in 1973 revised set up shall be an additional post as illustrated below :-

Office	Yardstick for the admissibility of the post of Supervisory Assistant.	Total staff position including Supervisory post, when sanctioned.
1	2	3
(a) Heads of Departments/Office	6 or 7 Assistants (excluding diarist, despatched, reference clerks, Typists etc.)	6 or 7 Assistants and Supervisory Assistants
(b) District offices	(i) 6 or more Assistants but not exceeding 11 Assistants	6 to 11 Assistants and 1 Supervisory Assistant.
	(ii) 12 Assistants and above but not exceeding 21 Assistants	12 to 21 Assistants and 1 post of Head Assistant
	(iii) For every 10 Assistants in excess of 12 Assistants.	22 to 31 Assistants and 1 Head Assistant and 1 Supervisory Assistant.

2. No. FPC.
21/74/115, dated
18/03/1981

I am directed to invite a reference to this Department letter cited above (No. FPC. 21/74/74, dated 24/08/77) and to inform that it appears that in some offices a confusion has arisen about the interpretation of item No.(iii) under (b) District Offices regarding the admissibility of Head Assistant/Supervisory Assistant in the bigger District Offices, where the number of Assistants is more than 21.

It is clarified that for every 10 Assistants in excess of 21 number of Assistants in such bigger offices 1 Supervisory Assistant will be admissible. In such offices, there will be no second post of Head Assistant. Accordingly, item No.(iii)(b) District Offices of this Department letter No.FPC.21/74/74, Dated 24/08/77, is modified to read as below :-

District Officers.

(iii) For every 10 Assistants in excess of 21 Assistant 1 Supervisory Assistants for every 10 Assistants. No. second post of Head Assistant will be admissible.

9. Yardstick - Ratio of UDAs to LDAs in the establishments of Deputy Commissioners.

1. No. FC(I).
16/38/P/14, dated
08/04/60

The total number of Upper Division posts including the existing Upper Division posts should be 33 1/3 % (thirty three and one third) of the total number of Lower Division posts subject to this principle being applied only in the case of permanent lower Division posts. The Additional Upper Division posts to which Deputy Commissioner's establishments are entitled according to the new ratio of conversion should be filled in by Lower Division Assistants with minimum service of 10 years.

10. Yardstick - Ratio of UDAs to LDAs in offices other than DCs and SDOs.

I. No. ABP.
57/61/397, dated
17/09/64

The total number of Upper Division Assistants including the existing Upper Division posts should be 33 1/3 % (thirty three and one third) of the total number of permanent Lower Division posts in district offices, other than the amalgamated offices of the Deputy Commissioners. That is, the ratio, between Upper Division and permanent Lower Division Assistant should be 1:3 after conversion. The additional Upper Division posts to which such district offices are entitled according to the new ratio of conversion should be filled in by Lower Division Assistants with minimum service of 10 years in the same manner as was laid down for the office of Deputy Commissioners under Finance Department letter No. FC(I)16/59/pt/14, dated 08/04/1960 above.

11. Yardstick - Ratio between UDAs and LDAs in district and subordinate offices.

I. No. ABP.
57/61/440, dated
14/10/66

In continuation of O.M.No.ABP.57/61/397, dated 17th September 1964, the working principles to calculate the number of Upper Division Assistant's posts at 33 1/3 % (thirty three and one third) of the Lower Division Assistant's posts should be as follows :-

- (A) Where the Economy Committee has made a study and recommended the strength, that strength of Lower Division Assistants shall be treated as the permanent strength subject to a minimum of five year's existence.
- (B) Where there has been no study by the Economy Committee as yet or it has not been completed, 75 per cent of the posts of Lower Division Assistants in continuous existence for five years or more shall be treated as permanent.

This does not commit Government either to make the Departments or the posts permanent.

12. Yardstick - Conversion of posts of LDAs to UDAs in district and subordinate offices.

I. No. ABM.
148/66/22, dated
31/05/67

The formal orders converting the appropriate number of posts of Lower Division Assistants in District and Subordinate Offices to those of Upper Division Assistants upto the prescribed limit of 33 1/3 % (thirty three and one third) of the permanent strength of Lower Division Assistants and specifying the posts where necessary, may be issued by the heads of such offices themselves without obtaining sanction from the Government for the purpose. This is, however, subject to the conditions that (a) in those offices where the Economy Committee made a study and recommendation regarding the admissible strength of ministerial staff, that strength of Lower Division Assistants should be treated as the permanent strength of Lower Division Assistants subject to the continuous existence of the posts for five years or more, (b) where there have been no such study and recommendation, 75 per cent of the posts of Lower Division Assistants in continuous existence for five years or more should be treated as the permanent strength of Lower Division Assistants, (c) this is not taken as a commitment to make either the Department or the posts permanent and (d) copies of

such orders are invariably to be sent to Audit and the Controlling Officers whose duty it will be to see that the conversion has been correctly made.

13. Yardstick - For creation of posts of Typists (English).

I. O.M. No. AR.
72/76/112, dated
28/10/80

The yardstick for creation of the posts of typist as laid down in Finance Department's No.FC(I). 65/57/63, dated 23/12/57 covers the offices of Deputy Commissioners and Subdivisional Officers only. There is no such yardstick fixed so far for any other office. The yardstick for the offices of Deputy Commissioners and Subdivisional Officers has been co-related to the number of issues, but in practice it has been seen that the number of issues cannot depict the actual volume of typing work as there may be several copies of one letter given different issue numbers while the typing workload involved is for only one letter. Similarly, it is difficult to co-relate the yardstick to the number of assistants also as there may be offices having less number of assistants with proportionately greater volume of typing work and vice versa.

It has, therefore, been decided by the Government that henceforward the actual volume of typing workload as depicted by the typists, log book (form enclosed) will be taken as the basis for assessment of the requirement of typists, uniformly for all offices under this State Government.

The standard output of the work of typists and the instructions for maintenance of log books by the typists are enclosed in the Annexure.

This modifies all previous instructions issued by the Government on this subject.

ANNEXURE

Standard output of the work of Typists and the instructions for maintenance of Typist's Log Books.

1. In order to provide loss of time for filling up entries in the Log Book and for fatigue, 5 hours for typing work in a day may be taken.
2. The details of workload in terms of lines and the nature of typing like typing from printed/typed matter, from manuscript, tabulation/stencil cutting having been taken into account the standard output of the work of Typists has been assessed as 900 lines, 540 lines and 360 lines per day for typing from printed/typed matter, from manuscript and for tabulation/stencil cutting respectively.
3. The 'line' mentioned above consists of 10 words.
4. Every typist will maintain a log book of his work in the following form :-

Subject matter	No. of lines typed from.		
	Printed/typed matter	Manuscript	Tabulation/Stencil cutting.
1	2	3	4

- 4.1. Date of work may be entered at the beginning of the entries for a day.
- 4.2 Pending work should first be entered in column (1) below the date and a line drawn below the list of pending work. Next, below the line, the work received during the day should be entered. When any work either pending or received during the day will not be done in the day a cross 'X' mark should be

given against the subject matter in columns (2), (3) and (4) of the Log Book. In case of any work which could not be completed during the day, the number of lines of that work done during the day should be entered in the respective columns (2), (3) and (4) and the word 'incomplete' should be added below the number of lines.

4.3 An illustration of making entries in the Log Book is given below :-

Subject matter	No. of lines typed from.		
	Printed/taped matter	Manuscript	Tabulation/Stencil cutting.
1	2	3	4
<u>17/01/76</u>			
Letter No. AR. 47/74/3	-	-	20
Letter No. AR. 12/75/14	-	30	-
Office Note (File No. AR. 50/75)	-	50	-
Administrative Directory	-		150 (incomplete)
		80	170
<u>18/01/76</u>			
Administrative Directory	-	-	-
Instruction for Typewriting	-	-	250 (incomplete)
Letter No. AR. 10/75/27	-	-	25
U.O. No. AR. 25/74/60	-	20	-
Letter No. AR. 18/75/3	-	-	-
Assam Co-operative Service Rules.	-	50	-
		(incompl)	
		70	275
<u>19/01/76</u>			
Administrative Directory	-	-	250
Instructions for Typewriting	-	-	100 (incomplete)
Letter No. AR. 18/75/3	-	25	-
Assam Co-operative Service Rules	-	100	-
Letter No. AR. 12/75/19	-	12	-
Copy from Assam Public Com. Regulation	18	-	-
	18	137	350

14. Yardstick - Entitlement of Class IV Staff.

**I. No. FC(II).
111/63, dated
13/11/67**

In supersession of Memo. No. OM FC.(I)27/65/7, dated 28th June 1965, the revised allotment of Grade IV staff will be as follows :-

Allotment of Class IV staff.

Designation of Officers	Revised Allotment
1. Chief Secretary	1 Jamadar and 2 peons
2. Additional Chief Secretary	1 Jamadar and 2 peons
3. Deputy Commissioner	1 Jamadar and 2 peons
4. Additional Deputy Commissioner	2 peon
5. Sub-Divisional Officer (Civil)	2 peon
6. Secretary	1 Jamadar and 1 peon
7. Additional Secretary	1 Jamadar and 1 peon
8. Heads of Department	1 Jamadar and 1 peon
9. Chief Engineer P.W.D.	1 Jamadar and 1 peon
10. Additional Chief Engineer P.W.D.	1 Jamadar and 1 peon
11. Inspector General of Police	1 Head constable/Jamadar and 1 constable/peon
12. Deputy Inspector General of Police	1 Constable/peon
13. Assistant Inspector General of Police	1 Constable/peon
14. Superintendent of Police	1 Constable/peon
15. Additional Superintendent of Police	1 Constable/peon
16. Special Superintendent of Police	1 Constable/peon
17. Joint Secretary	One peon
18. Deputy Secretary	One peon
19. Under Secretary	One peon
20. Chief Translator	One peon
21. Principal Private Secretary to Chief Minister	One peon
22. Joint or Deputy Heads of Department	One peon
23. Special Officer	One peon

Allotment will be made on the nature of duties of the posts and not on the status of Officer concerned.

The allocation of Class IV staff to the Officers not mentioned above will be made on the above mentioned basis. However, in the event of any confusion, the matter may be referred to Finance Department for a decision.

Consistently with the above decisions, where the existing number of Class IV Staff allotted to an Officer is two, it should be reduced to one and where the existing allotment is more than two, it should be reduced to two or one as the case may be.

The existing number of Class IV Staff allotted to the Ministers, Ministers of State, Deputy Ministers will remain unchanged.

Allotment to offices.

I. (a) For Secretariat Departments.

(a) One peon for each Department consisting of one Superintendent or one Assistant Superintendent in-charge of a branch.

(b) Two peons for each Department consisting of one Superintendent and one Assistant Superintendent.

(b) Secretariat Issue Branch

The existing number of 7 peons and 4 duffries should remain.

(c) Secretariat Nazarat Branch

The existing number of 2 Duffries should remain. The number of peons in the Nazarat Pool should be 5 per cent of the total strength of Grade IV staff in the Secretariat.

(d) Secretariat Record Branch including Recording Section.

The existing number of three peons should remain but the two posts of Duffries should be abolished.

II. For offices of Heads of Departments.

(a) One peon for each Branch consisting of one Head Assistant/Superintendent.

(b) A Pool equal to 5 per cent of the total post of peons for offices and officers of any casual absence of the Peon or any unforeseen work may be formed. This Pool is subject to the condition that the officer's peons are reduced according to general recommendations. In working out the percentage, the fraction equal to half and less than half may be ignored and more than half may be rounded off to the next number.

(c) Other additional Peons may be given on the basis of the strength of Establishment excluding Grade IV as follows :-

(i) Where the strength does not exceed 25 = 1.

(ii) Where the strength exceeds 25 but does not exceed 50 = 2.

(iii) Where the strength exceeds 50 but does not exceed 100 = 3.

III. For District and Subordinate Offices

One peon for every 20 Assistants or a fraction thereof not less than half.

2. Cases not covered by the above and cases where more Class IV Staff is considered necessary should be referred to Finance Department with proper justification for determining the allotment which will be considered on its own merit.
3. The Class IV Staff the at rendered surplus should not be retrenched. They should be gradually absorbed against future expansion. Government have also decided that for this purpose, all future recruitment of Class IV Staff, in all offices including Secretariat should be stopped forthwith.
4. As all Class IV Staff are exclusively meant for Government work, the use of the appellation "personal orderly" should henceforth be discontinued. The Appointing Authority in case of all categories of Class IV employees including those allotted to officers should be the usual Appointing Authority competent to fill up the appointment for the office of Establishment concerned.
5. A reference is invited to Appointment Department's letter No. AAP.107/64/3, dated the 27th February, 1955 in the matter.

2. O.M. No. FM.
61/90/50, dated
18/03/91

Sub :- Revision of rate of Travelling Allowance, conveyance allowance etc.

In continuation of this Department's Office Memorandum referred to above and in pursuance of the recommendation of the Assam Pay Commission, 1988 as accepted by Government vide Notification No.FPC.24/90/128 dated 06/12/90, the Governor of Assam is pleased to order as follows :

1. Journey for Medical treatment : The Chief Secretary and officers in the Pay scale of Chief Secretary are allowed to travel by air in connection with medical treatment. Other State Government employees are allowed to travel by train in the class of entitlement as on tour. The re-imbursement for journey expenses for medical treatment shall be limited to the actual fare without any daily allowance/incidentals. However, in case a medical officer, expressly deputed by Government to escort a patient, such officer will be entitled to travelling allowance as on tour.

2. Leave Travel Concession - In respect of Leave Travel Concession, the Chief Secretary and officers in the pay scale of Chief Secretary and all other officers who are entitled to journey by air on tour are allowed to undertake journey by Air/ Air-conditioned first class by train with their family members.

In case of others, journey on Leave Travel Concession is allowed in the entitled class by the Railways with their family.

The existing provision for journey by road for the purpose of Leave Travel Concession will remain unchanged.

These orders will come into force with immediate effect.

3. No. FM.
61/90/39, dated
11/03/91

Sub :- Revision of Rates of travelling Allowance, Conveyance Allowance etc.

Governor of Assam, in partial modification of Para 4 (at page 9) of this Departments O.M.No.FM.61/90/40 dated 01/01/91, is pleased to order that all State Government employees drawing basic pay of Rs.1785/-P.M. and above will be entitled to travel by 1st class in the railway and corresponding classes in the Public transport for the purpose of official tour, instead of basic pay of Rs.2000/- P.M. as originally prescribed in the office Memorandum under reference.

Accordingly all State Government employees with basic pay below Rs.1785/- will be entitled to travel by 2nd class in Railways and corresponding class in the public transport.

4. O.M. No. FM.
61/90/72, dated
04/06/92.

Sub :- Revision of rates of Travelling Allowance, Conveyance Allowance etc.

In partial modification of this Department O.M. No. FM. 61/90/40 dated 01/01/1991, Governor of Assam is pleased to enhance the existing rate of permanent travelling allowance from Rs.13.00 p.m. to Rs.175.00 p.m. in respect of "Peon attached to Audit officers" as appearing under Serial No.25 of this Department O.M. referred to above, with immediate effect.