1. What is the Maximum limit for grant of EOL with or without Medical Certificate to a permanent Government servant

a. 18 months
b. 24 months
c. 3 months
d. No limit

2. If a Government servant who has been granted commuted leave does not return to duty due to voluntary retirement, what action would you propose?

a) No recovery of leave salary
b) b) Commuted leave would be cancelled
c) Difference of leave salary between commuted leave and HPL would be recovered
d) None

3. When is leave Not Due granted without medical Certificate?

a) In continuation of EL
b) In continuation of HPL
c) In continuation of Child adoption leave
d) In continuation of EOL

4. A Government servant who had encashed leave salary of EL along with the LTC failed to avail LTC within the time limit prescribed. Consequently, he was asked to refund the entire amount of advance together with the interest. What is the penal rate of interest chargeable on the entire amount of encashment of leave?

a) 8%
b) 8 ½ %
c) 2% above the rate of interest applicable for PF
d) 2 ½ above the rate of interest applicable for PF

5. A Government servant who retired voluntarily does not have any EL at his credit and wants to commute his HPL for encashment of leave salary of HPL. Is it permissible?

   a) Yes. Up to 300 days
   b) Yes. Up to 150 days
   c) No. Commutation of HPL is not permissible
   d) Yes. Permissible without limit

6. Can compensatory leave granted to a Government servant in lieu of duty performed on a Sunday or a holiday be treated as holiday for prefixing/suffixing it to leave?

   a) Yes. But only Sunday allowed
   b) Yes
   c) Yes.But duty performed on a closed holiday only allowed
   d) Not at all allowed.

7. What are the rules relating to action warranted against Government servants remaining absent from duty without grant of leave?

   a) FR 17-A
   b) Proviso to FR 17 (1)
   c) Rule 32 (6) of CCS leave Rules
   d) All the above Rules

8. While credit is afforded to the leave account, it is reduced by 1/10th of any period of EOL/ dies non during the previous half year, subject to a maximum of

   a) Number of days of EOL/dies non
   b) 15 days
   c) 30 days
   d) None of the above.

9. X has been sanctioned 30 days of Half pay leave in conjunction with 20 days of leave Not Due. His pay drawn before proceeding on leave was 10,000 His leave salary month will be.

a) 10,000
b) 8,000
c) 5,000
d) 4,000

10. A temporary Government servant may be granted extraordinary leave on any occasion but such leave should not exceed

a) Three months or six months as the case may be, depending on whether or not he has completed one year of continuous service.

b) Six months at a time
C) Twenty four months on medical grounds
d) None of the above

ANSWERS

1) d Rule 32
2) c Rule 30(2)
3) c Rule 31 GID (3)
4) c Rule 38 A(5)
5) c Rule 39 2(c)
6) b Note below Rule 22
7) d GID (5) below Rule 25
8) b Rule 27 (3)
9) c Rule 40(3)
10) a Rule 32(2)

SUMMARY OF LEAVE RULES

SUMMARY OF LEAVE RULES

- **General Principals**
- Earned Leave
- **Half Pay Leave**
- **Commuted Leave**
- **Leave Not due**
- **Extraordinary leave**
- **Leave salary**

SUMMARY OF LEAVE RULES

- Maternity Leave
- Paternity Leave
- Study Leave
- Casual Leave
- Special Casual Leave
- Child Care Leave

SUMMARY OF LEAVE RULES

– **General Principals**

- Leave cannot be claimed as matter of Right
- May be refused or revoked by the authority competent to grant.
- Any claim to leave to the credit of an employee who is dismissed or removed or who resigns from Sangathan's service ceases from the date of such dismissal or removal of the employee.
- No employee shall be granted leave of any kind for a continuous period exceeding five years.
- Prefixing and suffixing holidays to leave other than leave on medical certificates shall be allowed automatically.

SUMMARY OF LEAVE RULES

- In case of employee who is recalled to duty before the expiry of leave, such recall of leave shall be treated as compulsory.
- An employee on leave shall not return to duty on expiry of the period of leave granted to him unless he permitted to do so by the authority which granted him leave.
- An employee who has taken leave on medical certificate may not join duty until he has produced a medical certificate of fitness of Form 'B'.
- An employee on leave should not take up any service or employment elsewhere without obtaining prior sanction of the appointing authority
- Vacation can be combined with any kind of leave but the duration of vacation and earned leave should not exceed 180 days at a time.

Grant of leave on Medical grounds:

(i) A CGHS beneficiary should produce medical certificate / fitness certificate from a CGHS doctor.

(ii) Non- CGHS beneficiary and CGHS beneficiaries who proceed outside the Headquarter on duty, leave, etc., should produce the certificate from AMA, and in such cases, a non-Gazetted Government servant may produce certificate from RMP if there is no AMA available within a radius of 8 kms of his residence.

(iii) Where a non-Gazetted Government servant finds it difficult to obtain MC/FC from CGHS/AMA, the leave sanctioning authority may consider grant of leave on the basis of the certificate from an RMP after taking into account the circumstances of the case.

Earned Leave

- Credit will be afforded in advance at a uniform rate of 15 days/(10 days HPL) on the 1st of January and 1st of July every year.
- The credit to be afforded will be reduced by 1/10th of EOL availed and/or period of dies non during the previous half-year, subject to a maximum of 15 days.
- The leave carried forward plus the credit for the half-year will be limited to 300 (+ 15) days.
- The credit for the half-year in which an employee is appointed will be afforded at the rate 2-1/2 days for each completed calendar month of service which he is likely to render in the calendar half-year in which he is appointed.

Earned Leave

- The credit for the half year in which an employee is due to retire or resigns from the service will be afforded at the rate of 2-1/2 days per completed calendar month in that half-year up to the date of retirement/resignation.
- The credit for the half-year in which an employee is removed/dismissed from service or dies in service, will be afforded at the rate of 2-1/2 days per completed calendar month up to the end of the calendar month preceding the calendar month in which he is removed/dismissed/dies.
- If an employee, who retires/resigns/is removed/is dismissed/dies in the middle of a calendar year, has taken any extraordinary leave during that half year, the earned leave credited should be reduced at the rate of 1/10th of such extraordinary leave and the leave account regularized.

Earned Leave

- While affording credit, fraction of a day should be rounded off to the nearest day i.e. 7-1/2 days to be rounded as 8 days.
- Earned leave can be accumulated upto 300 days.
- **Earned leave be taken up to 180 days at a time.**
- Earned leave exceeding 180 days but not exceeding 300 days may be granted to Group 'A' and Group 'B' Officers continuously, if the entire leave or at least the amount of leave in excess of 180 days is spent outside India.
- **Earned leave may be taken at a time upto 300 days in the case of leave preparatory to retirement.**
- **Unavailed joining time**

Half Pay Leave

- Admissible to teaching staff, non-teaching staff and School Librarian and Laboratory Assistant
- From 1.1.1986, half pay leave is credited in advance at the rate of 10 days on the 1st of January and 1st of July every year.
- The credit for the half year in which an employee is appointed will be **at the rate of 5/3 days for each completed calendar month** of service he is likely to render in the half year in which he is appointed.

Half Pay Leave

- The credit for the half year in which an employee is due to **retire/resigns** will be afforded at the rate of 5/3 days for each completed calendar months in that half year upto the date of retirement/resignation.
- The credit for the half year in which an employee is **removed/dismissed from service or dies in service** will be afforded at the rate of 5/3 days per completed calendar months upto the end of the calendar month preceding the calendar month in which he is removed/dismissed/dies.
- Half pay leave can be taken either *with or without-medical certificate.*

Half Pay Leave

- Half pay leave can be converted into full pay leave by taking its as *'Commuted leave' if the leave applied for is on medical certificate.*

- Maximum of 180 days for an approved course of study certified to be in public interest.

- Maximum of 120 days may be taken as commuted leave without medical certificate in continuation of maternity leave.

Commuted Leave

- Not exceeding half the amount of HPL due can be taken on medical certificate.
- Maximum of 90 days for an approved course of study and 60 days can be granted to a female employee in continuation of maternity leave
- Cannot be granted as leave preparatory to retirement.
- If commuted leave is taken twice the number of days availed should be debited in the half pay leave account.
- An employee granted commuted leave quits service voluntarily without returning to duty, the *commuted leave shall be treated as HPL and the excess leave salary recovered.*
- If the retirement is by reason of ill-health incapacitating him for further service or in the event of death, recovery should not be made.
- Commuted leave may be granted at the request of the employee even when earned leave is due to him.

Leave Not due

- Admissible when any kind of leave is not available at the credit of the officer except CCL. The amount of leave should be limited to the half pay leave that the employee is likely to earn subsequently.
- During the entire service

  360 days with M C

  180 Days with out M C.

  Maximum period that may be granted at a time is 90 days
- For temporary employee, granted only if he is suffering from T.B., Leprosy, cancer or Mental illness and the request for such leave is supported by a Medical certificate. Further, he should have put in a minimum of one year service and the post from which he proceeds on leave should be likely to last till his return to duty.

Leave Not due

- Leave not due will be debited against the HPL that an employee may earn subsequently.
- When an employee granted leave not due *resigns/ retire voluntarily from service, the leave not due should be cancelled.*
- The resignation or retirement will take effect from the date on which such leave had commenced and the leave salary should be recovered.
- Where an employee who, having availed himself of leave not due, returns to duty but resigns or retires from service before he has earned such leave, he shall be liable to refund the leave salary to the extent the leave has not been earned subsequently.
- Leave salary *will not be recovered if the retirement is by reason of ill-health incapacitating* the Government servant for further service or in the event of his death or if he is retired prematurely.

Extraordinary leave

- Extraordinary leave may be granted to a employee in special circumstances:-
  - when no other leave is admissible.
  - when other leave is admissible, but the employee applies in writing for the grant of extraordinary leave.
- Extraordinary leave cannot be granted to run concurrently with the notice period, in case of officials going on voluntary retirement.
- Any amount of E.O.L. may be sanctioned to a permanent employee as long as the continuous spell of all kinds of leave does not exceed five years.

Extraordinary leave

All employee – upto 3 months with or without medical certificate

Minimum of one year's continuous service

i)Upto 6 months with medical certificate for common ailments.

ii)Up to 18 months with medical certificate for cancer, mental illness, pulmonary tuberculosis or pleurisy of tubercular origin, tuberculosis of any part of the body and leprosy

- Completed three years' continuous service -upto 24 months, where the leave is required for the purpose of prosecuting studies certified to be in the public interest.
- Two spells of extraordinary leave, intervened by any other kind of leave, should be treated as one continuous spell for the purpose of applying the maximum limit.
- EOL may also be granted to regularize periods of absence without leave retrospectively.

Leave salary

- During earned leave: Equal to pay drawn immediately before proceeding on leave.
- During half pay leave or leave not due: Equal to half the amount of leave salary on earned leave.
- During commuted leave: Equal to pay drawn immediately before proceeding on leave.
- Extraordinary leave: No entitled to any leave salary.
- Note: 'Pay' means 'Pay' as defined in F.R.9(21) and includes deputation allowance.

Maternity Leave

- It may be granted to female employees with less than two surviving children as under;-
  - i)Pregnancy: 180 days.
  - ii)Miscarriage/abortion (induced or otherwise)
- Total of 45 days in the entire service excluding any such leave taken prior to 16.6.1994. Admissible irrespective of surviving children. Application to be supported by a certificate from a RMP for NGOs and from AMA for GOs.
- **The leave is not debited to the leave account.**
- It is granted on full pay.
- Any leave including commuted leave may be taken in continuation of maternity leave upto a maximum of 60 days without production of a medical certificate.
- Regular leave in continuation of maternity leave may be granted in case of illness of the newborn baby on production of a medical certificate to the effect that the condition of the ailing baby warrants mother's personal and the mother's presence by the baby's side is absolutely necessary.

Maternity Leave

- Note :Notwithstanding the requirement of production of medical certificate leave of the kind due and admissible (including commuted leave for a period not exceeding 60 days and leave not due) upto a maximum of one year may, if applied for, be granted in continuation of maternity leave granted as under 1(a) above.
- (G.I. Min. of Per. & PG & Pensions (Deptt. of Pers & Trg.) Notification No.11012/1/85-Estt.(L) dt. 6.6.1988.
- 6. It counts as service for increments.
- 7. It counts as service for pension.
- 8. It is not admissible for 'threatened abortion'.

Paternity Leave

- It is admissible to male employees with less than two surviving children. It is not to be refused normally.
- It may be granted up to 15 days during wife's confinement i.e. upto 15 days before or upto 6 months from the date of delivery of the child.
- The leave is not debited to the leave account.
- It may be combined with any other kind of leave, except casual leave.
- Leave salary shall be equal to the last pay drawn.

Study Leave

- It may be granted to an employee **with not less than five years' service** for a special course consisting of higher studies or specialized training in a professional or technical subject having a direct and close connection with the sphere of the duties
- The particular study or study tour should be approved by the authority competent to grant leave viz. Chairman, KVS-Rule 50(2).
- It cannot be granted:

(a) for studies out of India if facilities for prosecution of such studies are available in India.

(b) to an official who is due to or has the option to retire within three years of his return to duty after the study leave.

(c) to same official with such frequency as to remove him from contact with his regular work or cause cadre difficulties owing to his absence on leave.

Study Leave

- The maximum period is 24 months in the entire service and may be granted at a stretch or in different spells. It may be combined with any other leave due, but maximum period of continuous absence, including vacation, if any but excluding extra-ordinary leave, should not exceed 28 months.
- Study leave will not be debited to the leave account.
- If the course falls short of the study leave, the official should resume duty on conclusion of the course; or the excess period may be treated as ordinary leave with the leave sanctioning authority's prior approval.
- Requisite bonds in the prescribed forms are to be executed by the official.

Leave Salary (DURING STUDY LEAVE)

- **Outside India**: Pay last drawn plus D.A and H.R.A and in addition to the study allowance admissible.
- **In India**: Leave salary will be equal to pay last drawn plus D.A, HRA and scholarship or remuneration for any part-time employment during the period of study leave should be adjusted against the leave salary subject to the condition against the leave salary will not be less than that admissible during half pay leave.

Leave Salary

- HRA is payable for the first 180 days at the rate applicable at the last place of duty; continuance beyond 180 days will be subject to production of prescribed certificate for the drawal.
- If an official after availing of study leave ***resigns from service or otherwise quits within three years*** after return to duty or does so without returning to duty at all from study leave, or fails to complete the course of study, he should refund
- (i) the actual amount of leave salary, study allowance, cost of fees, T.A. and other expenses, if any incurred by the Government
- (ii) the actual amount, if any, of the cost incurred by other agencies such as Foreign Governments, Foundations, Trusts in connection with the course of study, with interest thereon at the prescribed rates. In exceptional cases, the President may waive such recoveries

Casual Leave

- Casual leave is not a recognized form of leave and is not subject to any rules made by the Government of India.
- An official on casual leave is not treated as absent from duty and his pay is not intermitted.
- Casual leave can be combined with Special Casual Leave but not with any other kind of leave.
- It cannot be combined with joining time.
- Sundays and Holidays falling during a period of casual leave are not counted as part of Casual leave.
- Sundays/public holidays/restricted holidays/weekly offs can be prefixed/suffixed to casual leave.

Casual Leave

- Casual leave can be taken while on tour, but no daily allowance will be admissible for the period.
- **Casual leave can be taken for half day also**.
- Essential intended for short periods. It should not normally be granted for more than 5 days at any one time.
- **L.T.C. can be availed during Casual leave**.
- **Entitlement-per calendar year is 8 days**.
- Officials joining during the middle of a year may avail leave proportionately or the full period at the discretion of the competent authority.

Special Casual Leave

- **Special casual leave may be granted on the following circumstances:-**
  - ❖ Sports Events
  - ❖ For Cultural Activities, Mountaineering/Trekking Expeditions
  - ❖ For Union/Association Activities
  - ❖ For Natural Calamities, Bandhs etc
  - ❖ Meetings connected with Co-operative Societies
  - ❖ Activities in connection with Kendriya Sachivalaya Hindi Parishad
  - ❖ During Elections
  - ❖ Differently-abled Central Government employees: Special Casual Leave not more than 10 days in a calendar year for medical reasons with MC

Special Casual Leave

- **For Family Planning**:

(a)Male employees:

- (i)Maximum of 5 working days admissible for vesectomy operation.
- (ii)second time due to failure of the first, another six days will be admissible on the production of medical certificate.
- (ii)Maximum of 21 days for undergoing recanalisation operation.
- (iii)Maximum of 3 days if his wife undergoes tubectomy, laproscopy or salpingectomy operation. The leave should follow the date of operation.

Special Casual Leave

- **For Family Planning**

(b)Female employees:

- Maximum of 10 days admissible for tubectomy/laproscopy.
- Second time due to failure of the first, maximum of 10 days will be admissible.
- Minimum of 10 days admissible for salpingectomy operation after Medical Termination of Pregnancy (MTP).
- Maximum of 21 days admissible for undergoing recanalisation operation.
- To women employees for one day, on the day, their husband undergo vasectomy operation to enable them to attend on their husbands.

Child Care Leave

- **730 days during their entire service for taking care of up to two surviving children**
- For rearing or to look after any of their needs like examination, sickness, etc.
- **Not be admissible if the child is eighteen years of age or above**.
- Leave salary equal to the pay drawn immediately before proceeding on leave.
- **It may be availed of in more than one spell.**
- 3 spells / 6 spells in a calendar year. The spell will be counted in the year in which the leave starts.
- Child Care Leave shall not be debited against the leave account.
- **Child Care Leave may also be allowed for the third year as leave not due and commuted leave up to 60 days (without production of medical certificate).**
- It may be combined with leave of the kind due and admissible.

Child Care Leave

- ***Can be availed if there is Earned Leave or not at credit.***
- *Requires prior sanction.*
- ***Intervening holidays will counts as Child Care Leave as in the case of Earned Leave.***
- *In respect of disabled / mentally challenged children, it is permitted up to the age of 22 years subject to conditions and submission of certificates.*
- ***To be availed for not less than 15 days in one spell****.*
- *Can be taken three times a year.*
- *In case proceeding on child care leave for more than 90 days, the post will be treated as vacant.*

Leave to female Government servant on adoption of child

- On valid adoption of a child below the age of one year, for a period of 180 days, immediately after the date of valid adoption from 22.07.2009.
- **Leave salary will be equal to the pay drawn immediately before proceeding on leave.**
- This may be combined with leave of any other kind.
- **In continuation of Child Adoption Leave, leave of the kind due and admissible (including leave not due and commuted leave not exceeding 60 days without production of Medical Certificate) for a period up to one year reduced by the age of the adopted child on the date of legal adoption without taking into account the period of Child Adoption Leave**.
- **Facility not admissible to the female employee already having two surviving children at the time of adoption**.
- Leave not debited against the leave account.

THANK YOU

Classified Abstract For PAO/DDO

Controller:	035 - CBEC		
PAO:	052084 - PAO(Collec. of Central Excise),Chennai		
Period	**01-04-2023 to 29-02-2024**	**Figures In:**	Actuals

Grant Name & Number	Description	Function Head	Receipts (Category-1)	Public A/c Receipts (Category-6)	Charged	Voted	Charged (Category-2)	Voted (Category-3)
Grand Total:	Object Head Name	Account Head	**-20,41,38,470**	**4,53,95,88,327**	**46,62,576**	**3,99,95,30,213**	**-**	**-**
Department of Revenue - 035			**-**	**-**	**-**	**92,00,456**	**-**	**-**
	SECRETARIAT - GENERAL SERVICES	2052	-	-	-	90,61,997	-	-
	SECRETARIAT - GENERAL SERVICES	205200	-	-	-	90,61,997	-	-
	SECRETARIAT	205200090	-	-	-	90,67,551	-	-
	PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS,CBEC	20520009050	-	-	-	90,67,551	-	-
	PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS,CBEC	2052000905000	-	-	-	90,67,551	-	-
	SALARIES	205200090500001	-	-	-	44,12,112	-	-
	REWARDS	205200090500005	-	-	-	20,724	-	-
	MEDICAL TREATMENT	205200090500006	-	-	-	8,213	-	-
	ALLOWANCES	205200090500007	-	-	-	36,40,567	-	-
	DOMESTIC TRAVEL EXPENSES	205200090500011	-	-	-	5,68,343	-	-
	OFFICE EXPENSES	205200090500013	-	-	-	2,98,639	-	-
	DIGITAL EQUIUPMENT	205200090500019	-	-	-	56,509	-	-
	REPAIR AND MAINTENACE	205200090500029	-	-	-	42,444	-	-
	OTHER REVENUE EXPENDITURE	205200090500049	-	-	-	20,000	-	-
	DEDUCT - RECOVERIES OF OVERPAYMENTS	205200911	-	-	-	-5,554	-	-
	DEDUCT - RECOVERIES OF OVERPAYMENTS	20520091100	-	-	-	-5,554	-	-
	DEDUCT - RECOVERIES OF OVERPAYMENTS	2052009110000	-	-	-	-5,554	-	-
	DEDUCT RECOVERIES	205200911000070	-	-	-	-5,554	-	-
	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES	4070	-	-	-	1,38,459	-	-
	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES	407000	-	-	-	1,38,459	-	-
	DIRECTION AND ADMINISTRATION	407000001	-	-	-	1,38,459	-	-
	ATTACHED OFFICES	40700000132	-	-	-	1,38,459	-	-

	PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS (CBEC)	4070000013204	-	-	-	1,38,459	-	-
	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	407000001320471	-	-	-	1,00,000	-	-
	FURNITURE & FIXTURES	407000001320474	-	-	-	38,459	-	-
Indirect Taxes - 037			**-**	**-**	**-**	**3,57,92,39,484**	**-**	**-**
	CUSTOMS	2037	-	-	-	16,51,21,631	-	-
	CUSTOMS	203700	-	-	-	16,51,21,631	-	-
	PREVENTIVE AND OTHER FUNCTIONS	203700102	-	-	-	16,52,16,679	-	-
	DIRECTORATE OF REVENUE INTELLIGENCE	20370010205	-	-	-	16,52,16,679	-	-
	ESTABLISHMENT	2037001020502	-	-	-	16,34,17,160	-	-
	SALARIES	203700102050201	-	-	-	2,14,70,482	-	-
	REWARDS	203700102050205	-	-	-	6,40,87,932	-	-
	MEDICAL TREATMENT	203700102050206	-	-	-	66,357	-	-
	ALLOWANCES	203700102050207	-	-	-	1,50,14,421	-	-
	LEAVE TRAVEL CONCESSION	203700102050208	-	-	-	3,17,643	-	-
	DOMESTIC TRAVEL EXPENSES	203700102050211	-	-	-	45,59,763	-	-
	FOREIGN TRAVEL EXPENSES	203700102050212	-	-	-	3,77,586	-	-
	OFFICE EXPENSES	203700102050213	-	-	-	1,48,70,177	-	-
	RENTS, RATES AND TAXES	203700102050214	-	-	-	3,18,82,000	-	-
	RENT FOR OTHERS	203700102050218	-	-	-	58,67,669	-	-
	DIGITAL EQUIUPMENT	203700102050219	-	-	-	3,06,923	-	-
	P.O.L.	203700102050224	-	-	-	18,25,843	-	-
	PROFESSIONAL SERVICES	203700102050228	-	-	-	14,90,618	-	-
	REPAIR AND MAINTENACE	203700102050229	-	-	-	11,72,038	-	-
	OTHER REVENUE EXPENDITURE	203700102050249	-	-	-	1,07,708	-	-
	SWACCHTA ACTION PLAN	2037001020596	-	-	-	17,99,519	-	-
	OFFICE EXPENSES	203700102059613	-	-	-	17,99,519	-	-
	DEDUCT RECOVERIES OF OVERPAYMENTS	203700911	-	-	-	-95,048	-	-
	DEDUCT RECOVERIES	20370091100	-	-	-	-95,048	-	-
	DEDUCT RECOVERY	2037009110000	-	-	-	-95,048	-	-
	DEDUCT RECOVERIES	203700911000070	-	-	-	-95,048	-	-
	UNION EXCISE DUTIES	2038	-	-	-	-13,90,917	-	-
	UNION EXCISE DUTIES	203800	-	-	-	-13,90,917	-	-
	DEDUCT RECOVERIES OF OVERPAYMENTS	203800911	-	-	-	-13,90,917	-	-

DEDUCT RECOVERIES OF OVERPAYMENTS	20380091100	-	-	-	-13,90,917	-	-
DEDUCT RECOVERIES OF OVERPAYMENTS	2038009110000	-	-	-	-13,90,917	-	-
DEDUCT RECOVERIES	203800911000070	-	-	-	-13,90,917	-	-
COLLECTION CHARGES UNDER CENTRAL GOODS AND SERVICES TAX & INTEGRATED GOODS AND SERVICES TAX	2042	-	-	-	2,97,06,53,812	-	-
COLLECTION CHARGES UNDER CENTRAL GOODS AND SERVICES TAX & INTEGRATED GOODS AND SERVICES TAX	204200	-	-	-	2,97,06,53,812	-	-
DIRECTION AND ADMINISTRATION	204200001	-	-	-	32,15,18,350	-	-
COLLECTION CHARGES UNDER CGST-DIRECTION & ADMINISTRATION - PERFORMANCE MANAGEMENT - ESTT. - SALARIE	20420000101	-	-	-	4,88,75,508	-	-
COLLECTION CHARGES UNDER CGST - DIRECTION & ADMINISTRATION - PERFORMANCE MANAGEMENT - ESTT. - SALARI	2042000010101	-	-	-	4,87,44,257	-	-
SALARIES	204200001010101	-	-	-	1,86,67,607	-	-
REWARDS	204200001010105	-	-	-	12,589	-	-
MEDICAL TREATMENT	204200001010106	-	-	-	17,721	-	-
ALLOWANCES	204200001010107	-	-	-	1,53,53,816	-	-
LEAVE TRAVEL CONCESSION	204200001010108	-	-	-	1,23,589	-	-
DOMESTIC TRAVEL EXPENSES	204200001010111	-	-	-	9,77,353	-	-
OFFICE EXPENSES	204200001010113	-	-	-	53,22,672	-	-
RENTS, RATES AND TAXES	204200001010114	-	-	-	56,41,405	-	-
RENT FOR OTHERS	204200001010118	-	-	-	23,14,339	-	-
DIGITAL EQUIUPMENT	204200001010119	-	-	-	1,49,298	-	-
REPAIR AND MAINTENACE	204200001010129	-	-	-	29,068	-	-
OTHER REVENUE EXPENDITURE	204200001010149	-	-	-	1,34,800	-	-
SWACHHTA ACTION PLAN	2042000010196	-	-	-	1,31,251	-	-
OFFICE EXPENSES	204200001019613	-	-	-	1,31,251	-	-
NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NARCOTICS (NACIN)	20420000103	-	-	-	6,17,40,238	-	-
ESTABLISHMENT	2042000010301	-	-	-	6,08,85,578	-	-

SALARIES	204200001030101	-	-	-	1,23,83,792	-	-
REWARDS	204200001030105	-	-	-	13,816	-	-
MEDICAL TREATMENT	204200001030106	-	-	-	7,138	-	-
ALLOWANCES	204200001030107	-	-	-	1,24,42,031	-	-
LEAVE TRAVEL CONCESSION	204200001030108	-	-	-	46,717	-	-
TRAINING EXPENSES	204200001030109	-	-	-	61,40,814	-	-
DOMESTIC TRAVEL EXPENSES	204200001030111	-	-	-	9,19,382	-	-
OFFICE EXPENSES	204200001030113	-	-	-	1,14,42,112	-	-
RENTS, RATES AND TAXES	204200001030114	-	-	-	1,12,30,351	-	-
PUBLICATIONS	204200001030116	-	-	-	1,05,838	-	-
RENT FOR OTHERS	204200001030118	-	-	-	23,04,736	-	-
DIGITAL EQUIUPMENT	204200001030119	-	-	-	1,16,614	-	-
SUPPLIES AND MATERIALS	204200001030121	-	-	-	96,122	-	-
P.O.L.	204200001030124	-	-	-	3,00,193	-	-
PROFESSIONAL SERVICES	204200001030128	-	-	-	21,87,513	-	-
REPAIR AND MAINTENACE	204200001030129	-	-	-	6,69,709	-	-
OTHER REVENUE EXPENDITURE	204200001030149	-	-	-	4,78,700	-	-
SWACHHTA ACTION PLAN	2042000010396	-	-	-	8,54,660	-	-
OFFICE EXPENSES	204200001039613	-	-	-	8,54,660	-	-
DIRECTORATE GENERAL OF TAXPAYER SERVICES	20420000105	-	-	-	88,33,135	-	-
ESTABLISHMENT	2042000010502	-	-	-	87,50,248	-	-
SALARIES	204200001050201	-	-	-	35,08,111	-	-
MEDICAL TREATMENT	204200001050206	-	-	-	5,719	-	-
ALLOWANCES	204200001050207	-	-	-	29,37,493	-	-
DOMESTIC TRAVEL EXPENSES	204200001050211	-	-	-	3,01,142	-	-
OFFICE EXPENSES	204200001050213	-	-	-	5,90,267	-	-
RENT FOR OTHERS	204200001050218	-	-	-	13,72,216	-	-
PROFESSIONAL SERVICES	204200001050228	-	-	-	17,000	-	-
REPAIR AND MAINTENACE	204200001050229	-	-	-	18,300	-	-
SWACHHTA ACTION PLAN	2042000010596	-	-	-	82,887	-	-
OFFICE EXPENSES	204200001059613	-	-	-	82,887	-	-
DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE	20420000106	-	-	-	13,64,37,900	-	-
ESTABLISHMENT	2042000010601	-	-	-	13,64,37,900	-	-
SALARIES	204200001060101	-	-	-	2,02,05,758	-	-
REWARDS	204200001060105	-	-	-	2,22,98,080	-	-
MEDICAL TREATMENT	204200001060106	-	-	-	1,08,355	-	-
ALLOWANCES	204200001060107	-	-	-	1,57,53,342	-	-

LEAVE TRAVEL CONCESSION	204200001060108	-	-	-	3,06,010	-	-
TRAINING EXPENSES	204200001060109	-	-	-	51,900	-	-
DOMESTIC TRAVEL EXPENSES	204200001060111	-	-	-	14,80,115	-	-
OFFICE EXPENSES	204200001060113	-	-	-	2,61,44,610	-	-
RENTS, RATES AND TAXES	204200001060114	-	-	-	3,55,58,564	-	-
RENT FOR OTHERS	204200001060118	-	-	-	75,77,470	-	-
DIGITAL EQUIUPMENT	204200001060119	-	-	-	65,250	-	-
P.O.L.	204200001060124	-	-	-	79,050	-	-
PROFESSIONAL SERVICES	204200001060128	-	-	-	29,79,338	-	-
REPAIR AND MAINTENACE	204200001060129	-	-	-	97,908	-	-
SECRET SERVICE EXPENDITURE	204200001060141	-	-	-	19,00,000	-	-
OTHER REVENUE EXPENDITURE	204200001060149	-	-	-	18,32,150	-	-
SYSTEM & DATA MANAGEMENT	20420000110	-	-	-	6,56,31,569	-	-
ESTABLISHMENT	2042000011001	-	-	-	6,56,31,569	-	-
SALARIES	204200001100101	-	-	-	2,89,19,840	-	-
REWARDS	204200001100105	-	-	-	6,908	-	-
MEDICAL TREATMENT	204200001100106	-	-	-	1,69,234	-	-
ALLOWANCES	204200001100107	-	-	-	2,32,86,439	-	-
LEAVE TRAVEL CONCESSION	204200001100108	-	-	-	1,73,442	-	-
DOMESTIC TRAVEL EXPENSES	204200001100111	-	-	-	23,18,595	-	-
FOREIGN TRAVEL EXPENSES	204200001100112	-	-	-	24,942	-	-
OFFICE EXPENSES	204200001100113	-	-	-	50,17,046	-	-
PUBLICATIONS	204200001100116	-	-	-	963	-	-
RENT FOR OTHERS	204200001100118	-	-	-	49,79,580	-	-
DIGITAL EQUIUPMENT	204200001100119	-	-	-	63,251	-	-
SUPPLIES AND MATERIALS	204200001100121	-	-	-	1,65,757	-	-
PROFESSIONAL SERVICES	204200001100128	-	-	-	15,500	-	-
REPAIR AND MAINTENACE	204200001100129	-	-	-	3,50,072	-	-
OTHER REVENUE EXPENDITURE	204200001100149	-	-	-	1,40,000	-	-
COLLECTION CHARGES	204200101	-	-	-	2,64,83,26,517	-	-
COMMISSIONERATES	20420010101	-	-	-	2,62,21,61,617	-	-
HEADQUARTERS (INCLUDING FIELD OFFICES)	2042001010102	-	-	-	2,61,94,77,622	-	-
SALARIES	204200101010201	-	-	-	1,20,95,02,748	-	-
REWARDS	204200101010205	-	-	-	49,53,339	-	-
MEDICAL TREATMENT	204200101010206	-	-	-	63,68,781	-	-
ALLOWANCES	204200101010207	-	-	-	97,41,17,043	-	-
LEAVE TRAVEL CONCESSION	204200101010208	-	-	-	57,02,298	-	-
DOMESTIC TRAVEL EXPENSES	204200101010211	-	-	-	1,21,69,629	-	-

OFFICE EXPENSES	204200101010213	-	-	-	16,79,00,023	-	-
RENTS, RATES AND TAXES	204200101010214	-	-	-	16,80,55,008	-	-
PUBLICATIONS	204200101010216	-	-	-	28,745	-	-
RENT FOR OTHERS	204200101010218	-	-	-	5,22,31,802	-	-
DIGITAL EQUIUPMENT	204200101010219	-	-	-	70,17,595	-	-
SUPPLIES AND MATERIALS	204200101010221	-	-	-	3,92,463	-	-
P.O.L.	204200101010224	-	-	-	6,59,974	-	-
ADVERTISING AND PUBLICITY	204200101010226	-	-	-	57,299	-	-
PROFESSIONAL SERVICES	204200101010228	-	-	-	14,80,789	-	-
REPAIR AND MAINTENACE	204200101010229	-	-	-	32,70,008	-	-
SECRET SERVICE EXPENDITURE	204200101010241	-	-	-	25,75,000	-	-
OTHER REVENUE EXPENDITURE	204200101010249	-	-	-	29,95,078	-	-
SWACHHTA ACTION PLAN	2042001010196	-	-	-	26,83,995	-	-
OFFICE EXPENSES	204200101019613	-	-	-	26,44,065	-	-
OTHER REVENUE EXPENDITURE	204200101019649	-	-	-	39,930	-	-
PAY & ACCOUNTS OFFICES (CGST)OF PR CHIEF CONTROLLER OF ACCOUNTS CBIC	20420010105	-	-	-	2,61,64,900	-	-
ESTABLISHMENT	2042001010501	-	-	-	2,61,64,900	-	-
SALARIES	204200101050101	-	-	-	1,15,29,058	-	-
REWARDS	204200101050105	-	-	-	51,810	-	-
MEDICAL TREATMENT	204200101050106	-	-	-	3,35,983	-	-
ALLOWANCES	204200101050107	-	-	-	94,34,697	-	-
LEAVE TRAVEL CONCESSION	204200101050108	-	-	-	1,34,214	-	-
DOMESTIC TRAVEL EXPENSES	204200101050111	-	-	-	56,240	-	-
OFFICE EXPENSES	204200101050113	-	-	-	45,10,791	-	-
DIGITAL EQUIUPMENT	204200101050119	-	-	-	4,833	-	-
PROFESSIONAL SERVICES	204200101050128	-	-	-	24,800	-	-
REPAIR AND MAINTENACE	204200101050129	-	-	-	27,474	-	-
OTHER REVENUE EXPENDITURE	204200101050149	-	-	-	55,000	-	-
OTHER EXPENDITURE	204200800	-	-	-	32,84,941	-	-
OTHER ITEMS	20420080003	-	-	-	3,96,995	-	-
OTHER ITEMS	2042008000300	-	-	-	3,96,995	-	-
MINOR WORKS	204200800030027	-	-	-	3,96,995	-	-
DEPARTMENTAL CANTEEN	20420080005	-	-	-	28,87,946	-	-
DEPARTMENTAL CANTEEN	2042008000500	-	-	-	28,87,946	-	-
SALARIES	204200800050001	-	-	-	16,33,722	-	-
ALLOWANCES	204200800050007	-	-	-	12,54,224	-	-

DEDUCT-RECOVERIES OF OVER PAYMENT	204200911	-	-	-	-24,75,996	-	-
DEDUCT-RECOVERIES OF OVER PAYMENT	20420091100	-	-	-	-24,75,996	-	-
DEDUCT-RECOVERIES OF OVER PAYMENT	2042009110000	-	-	-	-24,75,996	-	-
DEDUCT RECOVERIES	204200911000070	-	-	-	-24,75,996	-	-
HOUSING	2216	-	-	-	23,331	-	-
OTHER HOUSING	221607	-	-	-	23,331	-	-
MAINTENANCE AND REPAIRS	221607053	-	-	-	23,331	-	-
OTHER MAINTENANCE EXPENDITURE	22160705305	-	-	-	23,331	-	-
ORDINARY REPAIRES	2216070530501	-	-	-	23,331	-	-
MINOR WORKS	221607053050127	-	-	-	23,331	-	-
CAPITAL OUTLAY ON OTHER FISCAL SERVICES	4047	-	-	-	44,48,31,627	-	-
CAPITAL OUTLAY ON OTHER FISCAL SERVICES	404700	-	-	-	44,48,31,627	-	-
CENTRAL GOODS AND SERVICES TAX	404700005	-	-	-	44,27,08,933	-	-
CGST OFFICES	40470000503	-	-	-	44,27,08,933	-	-
PERFORMANCE MANAGEMENT	4047000050301	-	-	-	20,517	-	-
INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005030171	-	-	-	20,517	-	-
NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NORCOTICS (NACIN)	4047000050302	-	-	-	12,11,195	-	-
MACHINERY AND EQUIPMENT	404700005030252	-	-	-	4,58,216	-	-
INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005030271	-	-	-	3,97,642	-	-
FURNITURE & FIXTURES	404700005030274	-	-	-	2,24,700	-	-
OTHER FIXED ASSETS	404700005030277	-	-	-	1,30,637	-	-
DIRECTORATE GENERAL OF TAX PAYER SERVICES	4047000050304	-	-	-	1,29,144	-	-
INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005030471	-	-	-	1,29,144	-	-
DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE	4047000050305	-	-	-	7,72,099	-	-
MACHINERY AND EQUIPMENT	404700005030552	-	-	-	2,89,499	-	-

	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005030571	-	-	-	4,82,600	-	-
	SYSTEMS AND DATA MANAGEMENT	4047000050308	-	-	-	43,41,91,316	-	-
	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005030871	-	-	-	43,41,22,686	-	-
	FURNITURE & FIXTURES	404700005030874	-	-	-	68,630	-	-
	COLLECTION CHARGES-COMMISSIONERATE	4047000050309	-	-	-	56,27,666	-	-
	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005030971	-	-	-	40,10,313	-	-
	FURNITURE & FIXTURES	404700005030974	-	-	-	16,17,353	-	-
	PAY AND ACCOUNTS OFFICES (CENTRAL GOODS AND SERVICE TAX) OF PR.CHIEF CONTROLLER OF ACCOUNTS CBIC	4047000050310	-	-	-	7,56,996	-	-
	MACHINERY AND EQUIPMENT	404700005031052	-	-	-	3,82,000	-	-
	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700005031071	-	-	-	3,74,996	-	-
	CUSTOMS	404700037	-	-	-	21,22,694	-	-
	CUSTOMS OFFICES	40470003704	-	-	-	21,22,694	-	-
	DIRECTORATE OF REVENUE INTELLIGENCE	4047000370406	-	-	-	21,22,694	-	-
	MOTOR VECHICLES	404700037040651	-	-	-	17,77,961	-	-
	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	404700037040671	-	-	-	1,28,233	-	-
	FURNITURE & FIXTURES	404700037040674	-	-	-	2,16,500	-	-
Interest Payments - 039			**-**	**-**	**46,62,576**	**-**	**-**	**-**
	INTEREST PAYMENTS	2049	-	-	46,62,576	-	-	-
	INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS ETC.	204903	-	-	46,62,576	-	-	-
	INTEREST ON STATE PROVIDENT FUNDS	204903104	-	-	46,62,576	-	-	-
	GENERAL PROVIDENT FUND	20490310401	-	-	46,62,576	-	-	-
	GENERAL PROVIDENT FUND	2049031040100	-	-	46,62,576	-	-	-
	INTEREST	204903104010045	-	-	46,62,576	-	-	-

Pensions - 041			**-**	**-**	**-**	**41,10,90,273**	**-**	**-**
	PENSIONS AND OTHER RETIREMENT BENEFITS	2071	-	-	-	41,10,30,273	-	-
	CIVIL	207101	-	-	-	41,10,30,273	-	-
	SUPERANNUATION AND RETIREMENT ALLOWANCES	207101101	-	-	-	1,30,02,232	-	-
	ORDINARY PENSIONS	20710110101	-	-	-	1,30,02,232	-	-
	ORDINARY PENSIONS	2071011010100	-	-	-	1,30,02,232	-	-
	PENSIONARY CHARGES	207101101010004	-	-	-	1,30,02,232	-	-
	COMMUTED VALUE OF PENSIONS	207101102	-	-	-	7,72,53,378	-	-
	ORDINARY PENSIONS	20710110201	-	-	-	7,72,53,378	-	-
	ORDINARY PENSIONS	2071011020100	-	-	-	7,72,53,378	-	-
	PENSIONARY CHARGES	207101102010004	-	-	-	7,72,53,378	-	-
	GRATUITIES	207101104	-	-	-	11,24,76,298	-	-
	ORDINARY PENSIONS	20710110401	-	-	-	11,24,76,298	-	-
	ORDINARY PENSIONS	2071011040100	-	-	-	11,24,76,298	-	-
	PENSIONARY CHARGES	207101104010004	-	-	-	11,24,76,298	-	-
	LEAVE ENCASHMENT BENEFITS	207101115	-	-	-	8,33,46,308	-	-
	ORDINARY PENSIONS	20710111501	-	-	-	8,33,46,308	-	-
	ORDINARY PENSIONS	2071011150100	-	-	-	8,33,46,308	-	-
	PENSIONARY CHARGES	207101115010004	-	-	-	8,33,46,308	-	-
	GOVERNMENT CONTRIBUTION FOR DEFINED PENSION CONTRIBUTION SCHEME	207101117	-	-	-	13,16,32,854	-	-
	GOVERNMENT CONTRIBUTION	20710111701	-	-	-	13,16,32,854	-	-
	GOVERNMENT CONTRIBUTION	2071011170100	-	-	-	13,16,32,854	-	-
	PENSIONARY CHARGES	207101117010004	-	-	-	13,16,32,854	-	-
	DEDUCT RECOVERIES 0F OVERPAYMENTS	207101911	-	-	-	-66,80,797	-	-
	MONEY REMITTED BY PFRDA	20710191102	-	-	-	-66,80,797	-	-
	MONEY REMITTED BY PFRDA	2071019110200	-	-	-	-66,80,797	-	-
	DEDUCT RECOVERIES	207101911020070	-	-	-	-66,80,797	-	-
	SOCIAL SECURITY AND WELFARE	2235	-	-	-	60,000	-	-
	OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES	223560	-	-	-	60,000	-	-
	DEPOSIT LINKED INSURANCE SCHEME-GOVERNMENT PROVIDENT FUND	223560104	-	-	-	60,000	-	-

	DEPOSIT LINKED INSURANCE REVISED SCHEME OF GENERAL PROVIDENT FUND	22356010401	-	-	-	60,000	-	-
	DEPOSIT LINKED INSURANCE REVISED SCHEME OF GENERAL PROVIDENT FUND	2235601040100	-	-	-	60,000	-	-
	OTHER REVENUE EXPENDITURE	223560104010049	-	-	-	60,000	-	-
Public - 800			**7,880**	**4,53,95,88,327**	**-**	**-**	**-**	**-**
	STATE PROVIDENT FUNDS	8009	-	30,15,75,370	-	-	-	-
	CIVIL	800901	-	30,15,75,370	-	-	-	-
	GENERAL PROVIDENT FUNDS	800901101	-	30,15,75,370	-	-	-	-
	GPF ORDINARY SUBSCRITIONS AND RECOVERIES	80090110101	-	30,15,75,370	-	-	-	-
	OTHERS	8009011010101	-	30,15,75,370	-	-	-	-
	DEFAULT	800901101010100	-	30,15,75,370	-	-	-	-
	INSURANCE AND PENSION FUNDS	8011	-	12,22,258	-	-	-	-
	INSURANCE AND PENSION FUNDS	801100	-	12,22,258	-	-	-	-
	CENTRAL GOVERNMENT EMPLOYEES GROUP INSURANCE SCHEME	801100103	-	12,22,258	-	-	-	-
	CENTRAL GOVERNMENT EMPLOYEES GROUP INSURANCE SCHEME	80110010300	-	12,22,258	-	-	-	-
	CENTRAL GOVERNMENT EMPLOYEES GROUP INSURANCE SCHEME	8011001030000	-	12,22,258	-	-	-	-
	DEFAULT	801100103000000	-	12,22,258	-	-	-	-
	SAVINGS FUND	80110010301	-	-	-	-	-	-
	SAVINGS FUND	8011001030100	-	-	-	-	-	-
	DEFAULT	801100103010000	-	-	-	-	-	-
	INSURANCE FUND	80110010302	-	-	-	-	-	-
	INSURANCE FUND	8011001030200	-	-	-	-	-	-
	DEFAULT	801100103020000	-	-	-	-	-	-
	DEVELOPMENT AND WELFARE FUNDS	8229	-	14,92,100	-	-	-	-
	DEVELOPMENT AND WELFARE FUNDS	822900	-	14,92,100	-	-	-	-
	CUSTOMS AND CENTRAL EXCISE WELFARE FUND	822900120	-	14,92,100	-	-	-	-
	CUSTOMS AND CENTRAL EXCISE WELFARE FUND	82290012000	-	14,92,100	-	-	-	-
	CUSTOMS AND CENTRAL EXCISE WELFARE FUND	8229001200000	-	14,92,100	-	-	-	-

DEFAULT	822900120000000	-	14,92,100	-	-	-	-
CIVIL DEPOSITS	8443	-	1,75,000	-	-	-	-
CIVIL DEPOSITS	844300	-	1,75,000	-	-	-	-
SECURITY DEPOSITS	844300103	-	1,75,000	-	-	-	-
EARNEST MONEY DEPOSITS MADE BY INTENDING TENDERERS OF THE CIVIL D EFENCE DEPARTMENTS AND SECURITY DEPOSITS REALISED BY THE POLICE UNDER MOTOR VEHICLES TAX ACT OR OTHER ACTS	84430010302	-	1,75,000	-	-	-	-
EARNEST MONEY DEPOSITS MADE BY INTENDING TENDERERS OF THE CIVIL D EFENCE DEPARTMENTS AND SECURITY DEPOSITS REALISED BY THE POLICE UNDER MOTOR VEHICLES TAX ACT OR OTHER ACTS	8443001030200	-	1,75,000	-	-	-	-
DEFAULT	844300103020000	-	1,75,000	-	-	-	-
CIVIL ADVANCES	8550	-	25,000	-	-	-	-
CIVIL ADVANCES	855000	-	25,000	-	-	-	-
OTHER ADVANCES	855000104	-	25,000	-	-	-	-
ADVANCE GRANTED TO FAMILIES OF DECEASED GOVERNMENT SERVANTS	85500010402	-	25,000	-	-	-	-
ADVANCE GRANTED TO FAMILIES OF DECEASED GOVERNMENT SERVANTS	8550001040200	-	25,000	-	-	-	-
DEFAULT	855000104020000	-	25,000	-	-	-	-
SUSPENSE ACCOUNTS	8658	7,880	29,80,39,689	-	-	-	-
SUSPENSE ACCOUNTS	865800	7,880	29,80,39,689	-	-	-	-
PAY AND ACCOUNTS OFFICES SUSPENSE	865800101	7,880	-1,57,471	-	-	-	-
TRANSACTIONS ADJUSTABLE WITH OTHER ACCOUNTS OFFICERS	86580010101	-	1,608	-	-	-	-
TRANSACTIONS ADJUSTABLE WITH OTHER ACCOUNTS OFFICERS	8658001010100	-	1,608	-	-	-	-
DEFAULT	865800101010000	-	1,608	-	-	-	-
GST-TDS	86580010108	7,880	-1,59,079	-	-	-	-
GST-TDS	8658001010800	7,880	-1,59,079	-	-	-	-
DEFAULT	865800101080000	7,880	-1,59,079	-	-	-	-
SUSPENSE ACCOUNT (CIVIL)	865800102	-	-32,14,328	-	-	-	-
UNCLAIMED ITEMS UNDER E-PAYMENTS	86580010225	-	-32,14,328	-	-	-	-

UNCLAIMED ITEMS UNDER E-PAYMENTS	8658001022500	-	-32,14,328	-	-	-	-
DEFAULT	865800102250000	-	-32,14,328	-	-	-	-
PUBLIC SECTOR BANK SUSPENSE	865800108	-	30,12,36,081	-	-	-	-
PUBLIC SECTOR BANK SUSPENSE	86580010800	-	30,12,36,081	-	-	-	-
PUBLIC SECTOR BANK SUSPENSE	8658001080000	-	30,12,36,081	-	-	-	-
DEFAULT	865800108000000	-	30,12,36,081	-	-	-	-
GST - TAX DEDUCTED AT SOURCE SUSPENSE	865800139	-	1,75,407	-	-	-	-
GST - TAX DEDUCTED AT SOURCE SUSPENSE	86580013900	-	1,75,407	-	-	-	-
GST - TAX DEDUCTED AT SOURCE SUSPENSE	8658001390000	-	1,75,407	-	-	-	-
DEFAULT	865800139000000	-	1,75,407	-	-	-	-
SUSPENSE ACCOUNT (DEFENCE)	8659	-	-	-	-	-	-
SUSPENSE ACCOUNT (DEFENCE)	865900	-	-	-	-	-	-
PAY AND ACCOUNTS OFFICE SUSPENSE	865900101	-	-	-	-	-	-
GST TDS	86590010103	-	-	-	-	-	-
GST TDS	8659001010300	-	-	-	-	-	-
DEFAULT	865900101030000	-	-	-	-	-	-
SUSPENSE ACCOUNT (POSTAL)	8661	-	-	-	-	-	-
SUSPENSE ACCOUNT (POSTAL)	866100	-	-	-	-	-	-
PUBLIC SECTOR BANK SUSPENSE	866100108	-	-	-	-	-	-
PUBLIC SECTOR BANK SUSPENSE	86610010800	-	-	-	-	-	-
PUBLIC SECTOR BANK SUSPENSE	8661001080000	-	-	-	-	-	-
DEFAULT	866100108000000	-	-	-	-	-	-
CHEQUES AND BILLS	8670	-	26,83,938	-	-	-	-
CHEQUES AND BILLS	867000	-	26,83,938	-	-	-	-
PAY AND ACCOUNTS OFFICES CHEQUES	867000102	-	-13,13,234	-	-	-	-
PAY AND ACCOUNTS OFFICES CHEQUES	86700010200	-	-13,13,234	-	-	-	-
PAY AND ACCOUNTS OFFICES CHEQUES	8670001020000	-	-13,13,234	-	-	-	-
DEFAULT	867000102000000	-	-13,13,234	-	-	-	-
DEPARTMENTAL CHEQUES	867000103	-	-1,02,073	-	-	-	-
DEPARTMENTAL CHEQUES	86700010300	-	-1,02,073	-	-	-	-
DEPARTMENTAL CHEQUES	8670001030000	-	-1,02,073	-	-	-	-

	DEFAULT	867000103000000	-	-1,02,073	-	-	-	-
	PAY AND ACCOUNTS OFFICES ELECTRONIC ADVICES	867000111	-	40,99,245	-	-	-	-
	PAY AND ACCOUNTS OFFICES ELECTRONIC ADVICES	86700011100	-	40,99,245	-	-	-	-
	PAY AND ACCOUNTS OFFICES ELECTRONIC ADVICES	8670001110000	-	40,99,245	-	-	-	-
	DEFAULT	867000111000000	-	40,99,245	-	-	-	-
	DEPARTMENTAL (CDDOS)ELECTRONIC ADVICES	867000114	-	-	-	-	-	-
	DEPARTMENTAL (CDDOS)ELECTRONIC ADVICES	86700011400	-	-	-	-	-	-
	DEPARTMENTAL (CDDOS)ELECTRONIC ADVICES	8670001140000	-	-	-	-	-	-
	DEFAULT	867000114000000	-	-	-	-	-	-
	DEPOSITS WITH RESERVE BANK	8675	-	4,02,72,35,942	-	-	-	-
	DEPOSITS WITH RESERVE BANK	867500	-	4,02,72,35,942	-	-	-	-
	CENTRAL CIVIL	867500101	-	4,02,72,35,942	-	-	-	-
	RESERVE BANK (P.S.B)	86750010103	-	4,02,72,35,942	-	-	-	-
	RESERVE BANK (P.S.B)	8675001010300	-	4,02,72,35,942	-	-	-	-
	DEFAULT	867500101030000	-	4,02,72,35,942	-	-	-	-
	EXCHANGE ACCOUNTS	8797	-	-9,28,60,970	-	-	-	-
	ACCOUNTS BETWEEN CIVIL AND CIVIL	879701	-	-9,28,60,970	-	-	-	-
	EXCHANGE ACCOUNT BETEEN P.A.O.AND P.A.O.	879701101	-	-9,28,60,970	-	-	-	-
	EXCHANGE ACCOUNT BETEEN P.A.O.AND P.A.O.	87970110100	-	-9,28,60,970	-	-	-	-
	EXCHANGE ACCOUNT BETEEN P.A.O.AND P.A.O.	8797011010000	-	-9,28,60,970	-	-	-	-
	DEFAULT	879701101000000	-	-9,28,60,970	-	-	-	-
Receipt - 900			**-20,41,46,350**	**-**	**-**	**-**	**-**	**-**
	CENTRAL GOODS AND SERVICES TAX (CGST)	0005	-34,76,82,812	-	-	-	-	-
	CENTRAL GOODS AND SERVICES TAX (CGST)	000500	-34,76,82,812	-	-	-	-	-
	TAX	000500101	-34,76,82,812	-	-	-	-	-
	DEDUCT REFUNDS	00050010102	-34,76,82,812	-	-	-	-	-
	OTHERS	0005001010211	-34,76,82,812	-	-	-	-	-
	DEFAULT	000500101021100	-34,76,82,812	-	-	-	-	-

INTEGRATED GOODS AND SERVICES TAX (IGST)	0008	-17,18,22,506	-	-	-	-	-
IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES	000802	-17,18,22,506	-	-	-	-	-
TAX	000802101	-17,18,22,506	-	-	-	-	-
DEDUCT REFUNDS	00080210102	-17,18,22,506	-	-	-	-	-
OTHERS	0008021010211	-17,18,22,506	-	-	-	-	-
DEFAULT	000802101021100	-17,18,22,506	-	-	-	-	-
GOODS AND SERVICES TAX COMPENSATION CESS	0009	-25,000	-	-	-	-	-
GST COMPENSATION CESS ON DOMESTIC SUPPLY OF GOODS AND SERVICES	000902	-25,000	-	-	-	-	-
CESS	000902101	-25,000	-	-	-	-	-
DEDUCT REFUNDS	00090210102	-25,000	-	-	-	-	-
OTHERS	0009021010211	-25,000	-	-	-	-	-
DEFAULT	000902101021100	-25,000	-	-	-	-	-
TAXES ON INCOME OTHER THAN CORPORATION TAX	0021	27,10,77,140	-	-	-	-	-
TAXES ON INCOME OTHER THAN CORPORATION TAX	002100	27,10,77,140	-	-	-	-	-
INCOME TAX ON UNION EMOLUMENTS INCLUDING PENSIONS	002100101	23,26,75,734	-	-	-	-	-
COLLECTIONS INCLUDING DEDUCTIONS	00210010102	23,26,75,734	-	-	-	-	-
COLLECTIONS INCLUDING DEDUCTIONS	0021001010200	23,26,75,734	-	-	-	-	-
DEFAULT	002100101020000	23,26,75,734	-	-	-	-	-
INCOME TAX ON OTHER THAN UNION EMOLUMENTS INCLUDING PENSIONS	002100102	2,91,23,604	-	-	-	-	-
DEDUCTIONS FROM PAYMENTS TO CONTRACTORS AND SUB CONTRACTORS UNDER SECTION 194-C OF THE INCOME TAX ACT 1961	00210010211	1,48,53,950	-	-	-	-	-
DEDUCTIONS FROM PAYMENTS TO CONTRACTORS AND SUB CONTRACTORS UNDER SECTION 194-C OF THE INCOME TAX ACT 1961	0021001021100	1,48,53,950	-	-	-	-	-

DEFAULT	002100102110000	1,48,53,950	-	-	-	-	-
DEDUCTION OF INCOME TAX FROM RENT UNDER SECTION 194-I OF THE INCO ME TAX ACT,1961	00210010228	1,37,93,132	-	-	-	-	-
DEDUCTION OF INCOME TAX FROM RENT UNDER SECTION 194-I OF THE INCO ME TAX ACT,1961	0021001022800	1,37,93,132	-	-	-	-	-
DEFAULT	002100102280000	1,37,93,132	-	-	-	-	-
DEDUCTION OF THE INCOME-TAX FROM FEES FOR PROFESSIONAL OR TECHNIC AL SERVICES UNDER SECTION 194-J OF THE INCOME-TAX ACT,1961	00210010229	4,76,522	-	-	-	-	-
DEDUCTION OF THE INCOME-TAX FROM FEES FOR PROFESSIONAL OR TECHNIC AL SERVICES UNDER SECTION 194-J OF THE INCOME-TAX ACT,1961	0021001022900	4,76,522	-	-	-	-	-
DEFAULT	002100102290000	4,76,522	-	-	-	-	-
HEALTH AND EDUCATION CESS	002100506	92,77,802	-	-	-	-	-
HEALTH AND EDUCATION CESS	00210050600	92,77,802	-	-	-	-	-
HEALTH AND EDUCATION CESS	0021005060000	92,77,802	-	-	-	-	-
DEFAULT	002100506000000	92,77,802	-	-	-	-	-
UNION EXCISE DUTIES	0038	4,72,774	-	-	-	-	-
OTHER RECEIPTS	003860	4,72,774	-	-	-	-	-
OTHER RECEIPTS	003860800	4,72,774	-	-	-	-	-
OTHER RECEIPTS	00386080000	4,72,774	-	-	-	-	-
OTHER RECEIPTS	0038608000000	4,72,774	-	-	-	-	-
DEFAULT	003860800000000	4,72,774	-	-	-	-	-
INTEREST RECEIPTS	0049	5,22,040	-	-	-	-	-
OTHER INTEREST RECEIPTS OF CENTRAL GOVERNMENT	004903	5,22,040	-	-	-	-	-
INTEREST ON LOANS TO GOVERNMENT SERVANTS	004903118	5,20,745	-	-	-	-	-
HOUSE BUILDING ADVANCES	00490311801	3,31,198	-	-	-	-	-
HOUSE BUILDING ADVANCES	0049031180100	3,31,198	-	-	-	-	-
DEFAULT	004903118010000	3,31,198	-	-	-	-	-
MOTOR CARS	00490311802	1,29,520	-	-	-	-	-
MOTOR CARS	0049031180200	1,29,520	-	-	-	-	-
DEFAULT	004903118020000	1,29,520	-	-	-	-	-

	OTHER MOTOR CONVEYANCES	00490311803	13,775	-	-	-	-	-
	OTHER MOTOR CONVEYANCES	0049031180300	13,775	-	-	-	-	-
	DEFAULT	004903118030000	13,775	-	-	-	-	-
	PERSONAL COMPUTER ADVANCE	00490311805	46,226	-	-	-	-	-
	PERSONAL COMPUTER ADVANCE	0049031180500	46,226	-	-	-	-	-
	DEFAULT	004903118050000	46,226	-	-	-	-	-
	OTHER ADVANCES	00490311810	26	-	-	-	-	-
	OTHER ADVANCES	0049031181000	26	-	-	-	-	-
	DEFAULT	004903118100000	26	-	-	-	-	-
	OTHER RECEIPTS	004903800	1,295	-	-	-	-	-
	OTHER MISCELLANEOUS RECEIPTS	00490380007	142	-	-	-	-	-
	OTHER MISCELLANEOUS RECEIPTS	0049038000700	142	-	-	-	-	-
	DEFAULT	004903800070000	142	-	-	-	-	-
	PENAL INTEREST	00490380012	1,153	-	-	-	-	-
	PENAL INTEREST	0049038001200	1,153	-	-	-	-	-
	DEFAULT	004903800120000	1,153	-	-	-	-	-
	OTHER ADMINISTRATIVE SERVICES	0070	41,449	-	-	-	-	-
	OTHER SERVICES	007060	41,449	-	-	-	-	-
	RECEIPTS UNDER RIGHT TO INFORMATION ACT, 2005	007060118	420	-	-	-	-	-
	RECEIPTS UNDER RIGHT TO INFORMATION ACT, 2005	00706011800	420	-	-	-	-	-
	RECEIPTS UNDER RIGHT TO INFORMATION ACT, 2005	0070601180000	420	-	-	-	-	-
	DEFAULT	007060118000000	420	-	-	-	-	-
	OTHER RECEIPTS	007060800	41,029	-	-	-	-	-
	SALE PROCEEDS OF DEAD STOCKS WASTE PAPERS & OTHER ARTICLES	00706080002	41,029	-	-	-	-	-
	SALE PROCEEDS OF DEAD STOCKS WASTE PAPERS & OTHER ARTICLES	0070608000200	41,029	-	-	-	-	-
	DEFAULT	007060800020000	41,029	-	-	-	-	-
	CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER RETIREME NT BENEFITS	0071	2,91,97,675	-	-	-	-	-
	CIVIL	007101	2,91,97,675	-	-	-	-	-
	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	007101500	1,97,53,668	-	-	-	-	-
	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	00710150000	-	-	-	-	-	-

RECEIPTS AWAITING TRANFER TO OTHER MINOR HEADS	0071015000000	-	-	-	-	-	-
DEFAULT	007101500000000	-	-	-	-	-	-
CONTRIBUTION TOWARDS NPS 2004 FOR GOVERNMENT SERVANTS	00710150001	1,97,53,668	-	-	-	-	-
SUBSCRIPTION TOWARDS NPS 2004 FOR GOVERNMENT SERVANTS	0071015000100	1,97,53,668	-	-	-	-	-
DEFAULT	007101500010000	1,97,53,668	-	-	-	-	-
OTHER RECEIPTS	007101800	94,44,007	-	-	-	-	-
MONEY REMITTED BY PFRDA	00710180001	94,44,007	-	-	-	-	-
MONEY REMITTED BY PFRDA	0071018000100	94,44,007	-	-	-	-	-
DEFAULT	007101800010000	94,44,007	-	-	-	-	-
MISCELLANEOUS GENERAL SERVICES	0075	6,600	-	-	-	-	-
MISCELLANEOUS GENERAL SERVICES	007500	6,600	-	-	-	-	-
OTHER RECEIPTS	007500800	6,600	-	-	-	-	-
OTHER RECEIPTS	00750080000	6,600	-	-	-	-	-
OTHER RECEIPTS	0075008000000	6,600	-	-	-	-	-
DEFAULT	007500800000000	6,600	-	-	-	-	-
MEDICAL AND PUBLIC HEALTH	0210	95,54,744	-	-	-	-	-
URBAN HEALTH SERVICES	021001	95,54,744	-	-	-	-	-
CONTRIBUTIONS FOR CENTRAL GOVERNMENT HEALTH SCHEME	021001103	95,54,744	-	-	-	-	-
CONTRIBUTIONS FOR CENTRAL GOVERNMENT HEALTH SCHEME	02100110300	95,54,744	-	-	-	-	-
CONTRIBUTIONS FOR CENTRAL GOVERNMENT HEALTH SCHEME	0210011030000	95,54,744	-	-	-	-	-
DEFAULT	021001103000000	95,54,744	-	-	-	-	-
HOUSING	0216	40,83,609	-	-	-	-	-
GOVERNMENT RESIDENTIAL BUILDINGS	021601	40,83,609	-	-	-	-	-
GENERAL POOL ACCOMMODATION	021601106	40,83,609	-	-	-	-	-
RENT/LICENSE FEE	02160110602	35,29,792	-	-	-	-	-
RENT/LICENSE FEE	0216011060200	35,29,792	-	-	-	-	-
DEFAULT	021601106020000	35,29,792	-	-	-	-	-
DEPARTMENTAL POOL ACCOMODATION	02160110603	5,53,817	-	-	-	-	-
RENT/LICENCE FEE 5RENT/LICENCE FEE	0216011060302	5,53,817	-	-	-	-	-
DEFAULT	021601106030200	5,53,817	-	-	-	-	-
SOCIAL SECURITY AND WELFARE	0235	300	-	-	-	-	-

	OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES	023560	300	-	-	-	-	-
	GOVERNMENT EMPLOYEES INSURANCE SCHEME	023560105	300	-	-	-	-	-
	CENTRAL GOVT EMPLOYEES INSURANCE SCHEME	02356010501	300	-	-	-	-	-
	CENTRAL GOVT EMPLOYEES INSURANCE SCHEME	0235601050100	300	-	-	-	-	-
	DEFAULT	023560105010000	300	-	-	-	-	-
	LOANS TO GOVERNMENT SERVANTS, ETC.	7610	4,27,637	-	-	-	-	-
	LOANS TO GOVERNMENT SERVANTS, ETC.	761000	4,27,637	-	-	-	-	-
	HOUSE BUILDING ADVANCES	761000201	2,16,290	-	-	-	-	-
	MINISTRIES & UNION TERRITORY ADMINISTRATIONS	76100020101	2,16,290	-	-	-	-	-
	MINISTRIES & UNION TERRITORY ADMINISTRATIONS	7610002010100	2,16,290	-	-	-	-	-
	LOANS AND ADVANCES	761000201010055	2,16,290	-	-	-	-	-
	ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES	761000202	-46,142	-	-	-	-	-
	ADVANCES FOR PURCHASE OF MOTOR CARS	76100020201	-59,840	-	-	-	-	-
	ADVANCES FOR PURCHASE OF MOTOR CARS	7610002020100	-59,840	-	-	-	-	-
	LOANS AND ADVANCES	761000202010055	-59,840	-	-	-	-	-
	ADVANCES FOR PURCHASE OF OTHER MOTOR CONVEYANCES	76100020202	13,698	-	-	-	-	-
	ADVANCES FOR PURCHASE OF OTHER MOTOR CONVEYANCES	7610002020200	13,698	-	-	-	-	-
	LOANS AND ADVANCES	761000202020055	13,698	-	-	-	-	-
	ADVANCES FOR PURCHASE OF COMPUTERS	761000204	2,57,489	-	-	-	-	-
	ADVANCES FOR PURCHASE OF COMPUTERS AND OTHER PERIPHERALS ETC.	76100020401	2,57,489	-	-	-	-	-
	ADVANCES FOR PURCHASE OF COMPUTERS AND OTHER PERIPHERALS ETC.	7610002040100	2,57,489	-	-	-	-	-
	LOANS AND ADVANCES	761000204010055	2,57,489	-	-	-	-	-

Public A/c Payment (Category-7)	TOTAL
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ROLE of PFMS in Govt. Accounting

Sanction Generation Processing Bills

WORKING in EIS Module

Introduction to PFMS

- Public Financial Management System (PFMS) is a web based online transaction system developed by Controller General of Accounts (Department of Expenditure, Ministry of Finance) and serves as an online management information and decision support system for the Plan Schemes of the Government of India. The purpose of this system is to track and monitor fund disbursement and utilization under Plan Schemes on real-time basis.

PFMS on Implementation

- DDOs were given a position for generating all the bills through PFMS portal for making payment.
- To enable the DDOs to prepare bills, the Budget allotment entries were made in the PAOs under various Head of Accounts.
- Mapping of PAO Code, DDO Code, Functional Heads, Object Heads were done at PAOs to start the work in PFMS.

PFMS Modules

- These are the types of Modules which are currently being operated successfully in PFMS.
  - General PFMS platform in which all types of bills are prepared by DDO, received by PAO for processing and making the payment.
  - EIS-Paybill Module in which regular Paybills and other pay related claims like Pay/DA arrears, CEA, Bonus, EL encashment on LTC (except LTC Claims) are processed
  - EIS-GPF Module which enables the user to process all types of GPF payments viz. Advance, Part Final Withdrawal and Final Payment.
  - Pension Module which is also available in General PFMS platform to process the Pension Cases prepared through Bhavishya portal.

User Types in PFMS Modules

- The major user types in these modules which are enabled for DDOs are
  - Programme Division (PD)
  - Drawing & Disbursing Officer (DDO)
  - DDOMaker (PFMS-EIS Module)
  - DDOChecker (PFMS-EIS Module)

Significance of User Types in PFMS Modules (General Platform)

- Programme Division is the First Level User in PFMS. Generally Head of Office who is the sanctioning authority will act as PD and creates and approves the sanction in PFMS, once the manual file works are done.

- Drawing & Disbursing Officer is the next level to PD who receives both the physical bills/sanction and electronic sanction through PFMS generates the bills and forwards both physical and electronic bill to PAO for making payment.

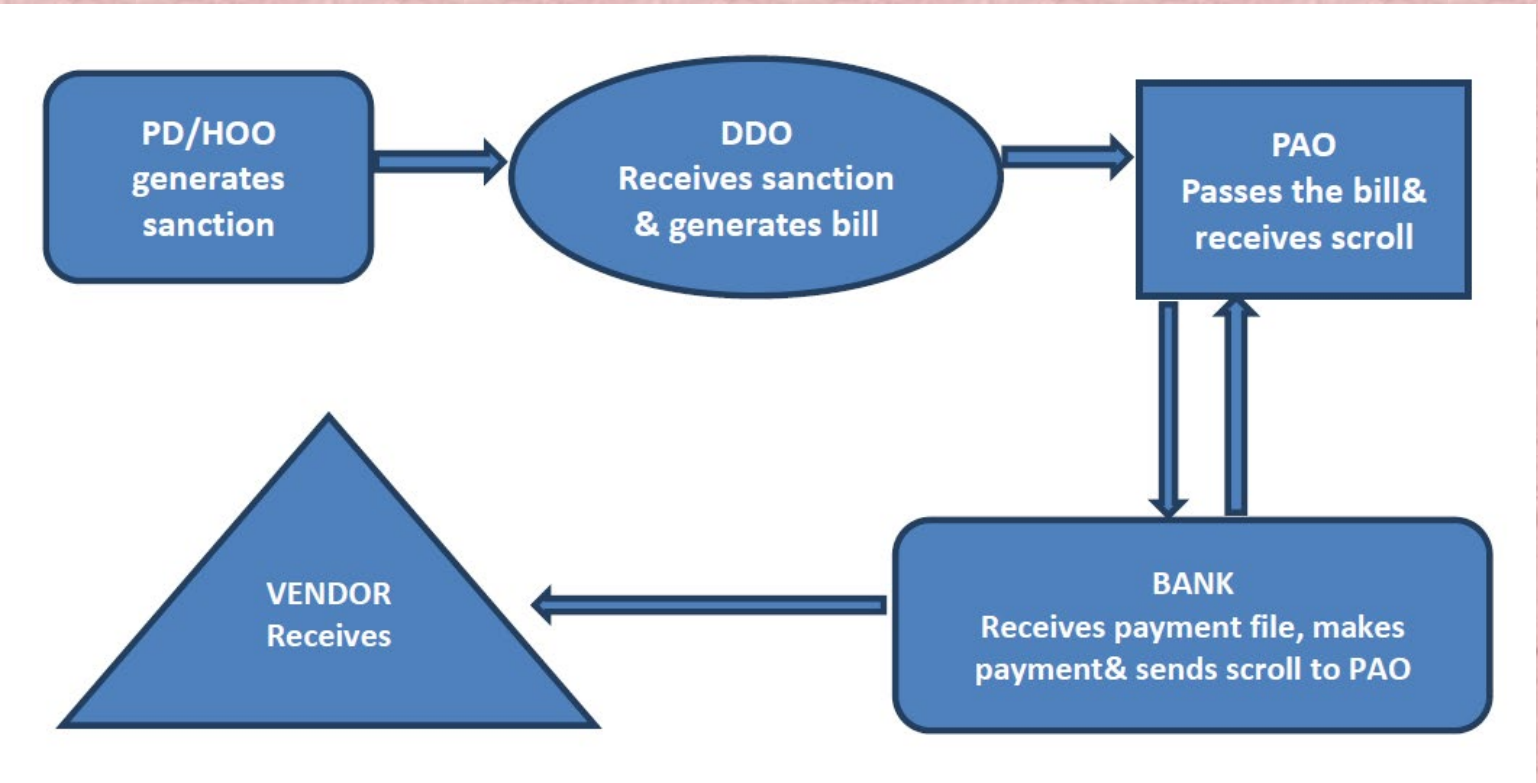
Significance of User Types in PFMS Modules (EIS Module)

- DDOMaker is the first level user in PFMS-EIS Module who creates the profile / enters all service matters related to a Govt. Servant, initiate the process of paybill and other pay related claims, GPF claims, etc.

- DDOChecker is the next level in PFMS-EIS Module who verifies and authorizes ALL the initiation tasks done by DDOMaker and forward the same to PAO for further process.

General PFMS Platform

This main home page which may be treated as General PFMS enables us to create the sanction for making payment of expenditure made for a bonafide Govt. purpose expenditure viz. All types of Contingent Expenses, Medical reimbursement claims, all kinds of Travelling Allowance claims, LTC Claims,etc. The flowchart of how the payment is done is below.



PFMS-EIS Module for Paybills

DDOMaker Level Creates the Profile / enters ALL service matters related to a Govt. Servant, initiate the process of Paybill and other pay related claims. (Portal)

DDOChecker verifies and authorizes ALL the initiation tasks done by DDOMaker and forward the same to PAO for further process. (Portal)

PFMS-EIS Module for GPF Bills

Creation of GPF Application of the Subscriber in DDOMaker Level

↓

Verification of GPF Application in DDOChecker Level for Sanction Generation

↓

Programme Division (PD) Approval and Generation of GPF Sanction based on the verified GPF Application of the Subscriber in EIS Module of PD level

↓

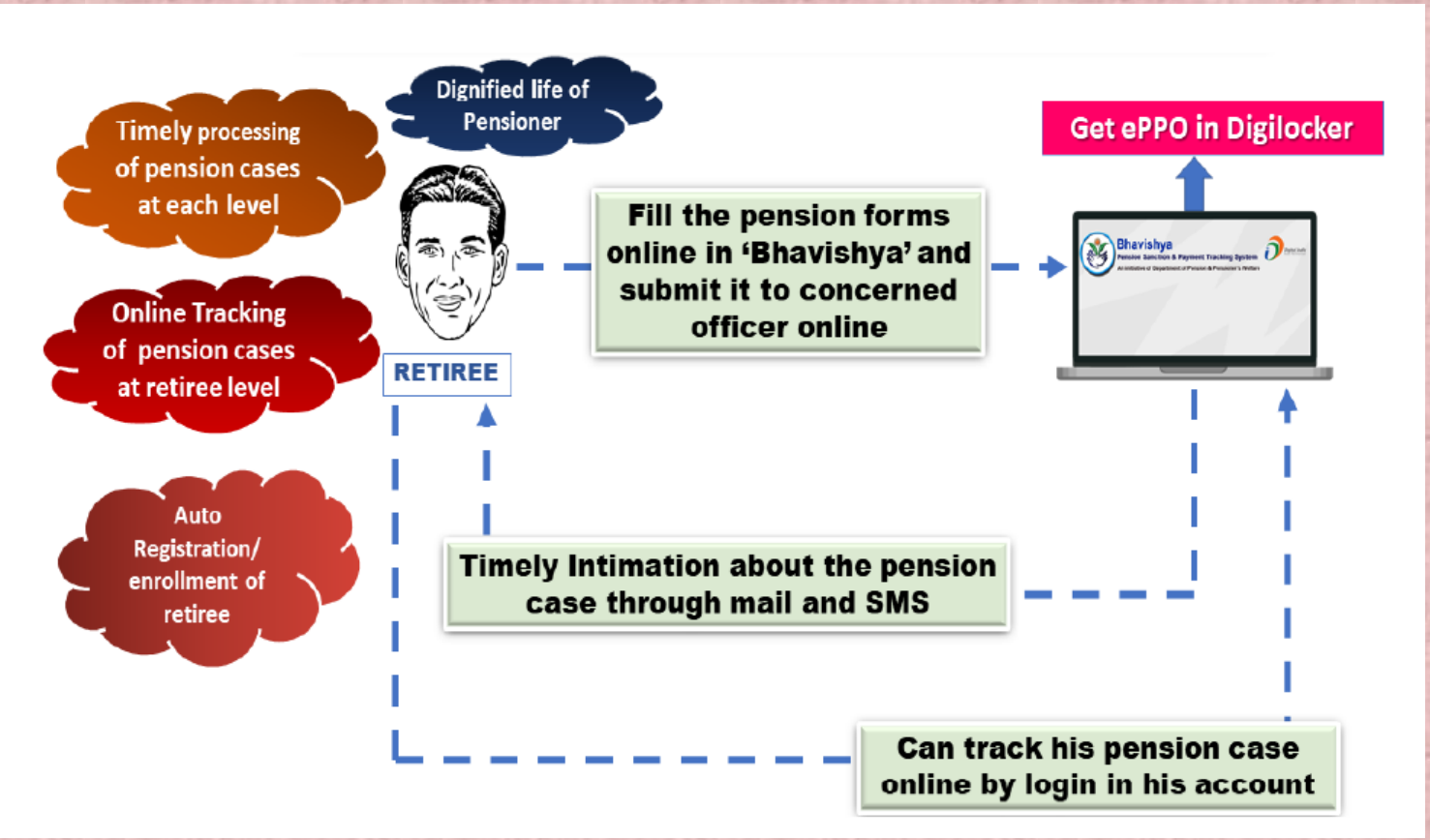
Preparation of GPF Bill based on the generated sanction in DDOMaker Level and forwarding the GPF Bill to DDOChecker

↓

Approval and Forwarding of GPF Bill by DDOChecker to PAO for processing the payment

PFMS Module for Pension

Currently the exclusive portal viz. **https://bhavishya.nic.in** for processing Pension cases is successfully operated. This portal enables all the competent persons linked in processing the pension starting from pensioner. Once the cases are processed in this portal, it reaches PFMS portal for PAO to authorize the pension and make payment of pensionary benefits.



Preparation of Regular Bills

- There are preliminary works to be done manually before preparation of a bill in PFMS portal.

- Generally, as soon as the goods are purchased or service related works have been done, we receive the bill for payment. As usual we have to receive the physical bill, put up the bill to Head of Office for administrative approval and financial sanction. Then DDO prepares the physical bill and submits to PAO for payment.

Preparation of Regular Bills in PFMS through PD / DDO levels

- In PFMS, while HOO gives administrative approval and financial sanction for the bill manually, the same has to be entered in PFMS in PD level.

- The DDO while receiving the approved and sanctioned physical bill for payment, has to receive the same in PFMS also and generate the bill and send it to PAO electronically in PFMS along with USUAL physical bills set.

PD Level Entry in PFMS

- The very first step to be performed by the PD level user is on completion of manual file work, payment details of vendor has to be entered by creating a new one in the PFMS menu Master -> Vendors -> Add New.
- Generally, almost all the vendors might have got atleast one payment through PFMS portal, since payments through PFMS portal are successfully made for more than eight years.
- Hence, instead of creating one more vendor and increasing the size of the database, we can select the payment details of a vendor by mapping the same in PFMS.

PD Level Entry in PFMS

- Mapping of Vendors can be done through the PFMS menu in PD level viz. Users -> User Mapping -> Edit Mapping -> Vendors Details Tab. The main search criteria may be bank account no., in which to the maximum the vendor name to be mapped will be displayed. Just ADD & Save it and proceed further in creation of Sanction.
- These steps are compulsory ONLY, if you are making a NEW Payment from your office to a NEW VENDOR who is not populated in the Vendor Name drop down.

PD Level Entry in PFMS

- As soon as the manual file work is completed, the PD level user has to login and create the sanction through PFMS.
- The details to be provided are File No. & date, Sanction No. & date, PAO and DDO code will be populated automatically, Sanction type – Expenditure to be selected, Amount in the First Part.
- In the second part, the Grant, Functional Head, Object Head, Category and Amount to be provided and Add button to be pressed.

PD Level Entry in PFMS

- Last comes the Vendor details to whom payment has to be made, the details to be selected is Vendor Name which will be populated in the drop down menu which are created and mapped by the PD user.
- After entering all the details, Create Sanction button may be pressed and proceeded further by entering the further details.
- Approval of the sanction has to be done in PD level, so that the sanction will be pushed electronically to DDO level.

PD Level Entry in PFMS

- KINDLY NOTE THAT IN THE REMARKS COLUMN THE USER SHOULD GIVE ONLY RELEVANT INFORMATION REGARDING THE PAYMENT FOR THE VENDOR WHICH WILL BE PRINTED IN HIS BANK PASSBOOK OR STATEMENT.
- For example, if it is a BSNL Telephone payment, the Account No. / Telephone No. + the Month–Year may be entered. For contingent expenses, the Invoice No. & date of the Vendor may be entered, so that he can track and reconcile the payment received through bank entries.

PD Level Entry in PFMS - Heads

- The head of account plays a major role in creating the sanction which consists of four parts viz.

  Grant No. – Functional Head – Object Head – Category

  - Grant No. consists of 3 digit number
  - Functional Head consists of 13 digit number
  - Object head is a 2 digit number
  - Category is a 1 digit number
- There are TWO fixed grant nos. 800 and 900 and other Grant nos. may change in every financial year. (show in PAO abstract)

PD Level Entry in PFMS - Heads

- The selection of these head of accounts is purely based on Budget Entry done by the respective PAOs and also by mapping the essential respective heads by PAOs.
- Mapping of some essential heads like Pensionary Heads, GPF, DLIS, CGEGIS, Immediate Relief for family of Deceased Govt. Servant, PLI, NPS subscription, Income Tax, CGHS, Licence Fees, etc. which are common for all ministries are detailed below with description.

Common Heads in PFMS

Grant	Functional Head-Object Head (15 digit)	Category	Description
039	2071011010100-04	5 - Voted	Ordinary Pension / Provisional Pension
039	2071011020100-04	5 - Voted	Commutation Value Pension
039	2071011040100-04	5 - Voted	Death Cum Retirement Gratuity
039	2071011150100-04	5 - Voted	EL Encashment on Retirement
039	2071011170100-04	5 - Voted	NPS Govt. Contribution (NIL Bill)
039	2235601040100-50	5 - Voted	Deposit Linked Insurance Scheme
800	8009011010101-00	6 - Public Receipt 7 - Public Expenditure	General Provident Fund (GPF)
800	8011001030000-00	1 - Receipt	CGEGIS - Paybill Recovery Head
800	8011001030100-00	7 - Public Expenditure	CGEGIS - SAVINGS FUND Payment
800	8011001030200-00	7 - Public Expenditure	CGEGIS - INSURANCE FUND Payment
800	8014011040105-00	1 - Receipt	PLI PREMIUM THROUGH PAY RECOVERY
800	8550001040200-00	7 - Public Expenditure	ADVANCE GRANTED TO FAMILIES OF DECEASED GOVERNMENT SERVANTS
800	8550001040200-00	1 - Receipt	RECOVERY OF ADVANCE GRANTED TO FAMILIES OF DECEASED GOVERNMENT SERVANTS
800	8658001390000-00	6 - Public Receipt	TDS on GST Recovery / Adjustment Head

Common Heads in PFMS

Grant	Functional Head-Object Head (15 digit)	Category	Description
900	0021001010200-00	1 - Receipt	IT on Salaries
900	0021005060000-00	1 - Receipt	Cess on IT(Salaries)
900	0021001021100-00	1 - Receipt	IT deduction under Sec. 194C Contractor TDS
900	0021001022800-00	1 - Receipt	IT deduction under Sec. 194I Rent TDS
900	0021001022900-00	1 - Receipt	IT deduction under Sec. 194J Prof. Services TDS
900	0210001022900-00	1 - Receipt	IT deduction under Sec. 194J Prof. Services TDS
900	0070601180000-00	1 - Receipt	RTI Fees Head
900	0071005000100-00	1 - Receipt	NPS 2004 Subscription
900	0210011030000-00	1 - Receipt	CGHS Subscription
900	0216011060200-00	1 - Receipt	GPRA - Licence Fees
900	0216011060302-00	1 - Receipt	Dept. - Licence Fees

DDO Level Processing in PFMS

- On successful creation and approval of the sanction in PD level, these sanction will appear in the menu Sanction -> Receive in DDO level login.
- The sanction appearing has to be received first and verified.
- If the sanction received found to be in order, the process of generation of bill may be done. If some error exists, the sanction may be returned back to PD for correction using Return to PD option appearing in the Sanction menu.

DDO Level Processing in PFMS

- For generation of bills there are two options
  - Generate Bill without Deductions &
  - Generate Bill with Deductions
- If some deductions are to be effected in the sanction, the option of generate bill with deductions may be utilized. Some examples of mandatory deductions are Income Tax, Cess, TDS on GST, etc.
- We can also generate the bill without deductions, if no deductions exists.

Bill Generation with / without deductions at DDO Level

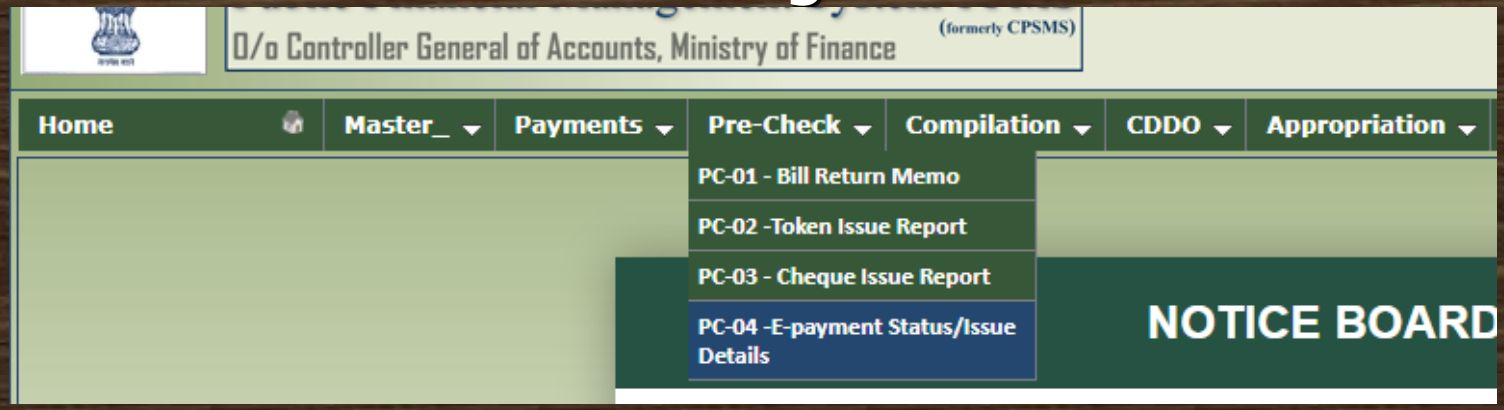
- Bills like Medical reimbursement, any kind of Travelling Allowance claims, LTC claims, petty contingent bills etc. no deductions will arise. Hence the option Bill Generation without Deductions may be utilized.

Bill Generation with / without deductions at DDO Level

- Similarly in contingent bills, IT under Section 194C (Contractor), 194I (Rent) and 194J (Prof. Services) has to be effected alongwith TDS on GST wherever applicable.
- After preparation of bills in DDO level, a bill no. viz. CP000000XX, CP followed by 8 digit number for each DDO will get generated starting from 1 to 99999999 will be generated for the financial year.
- The bill will be processed by the PAO based on this CP…. bill no. and further status of payment may also be watched at DDO level.

Checking the payment status of Bill Generated at DDO Level

- As soon as the bill is received physically and electronically through PFMS, PAO receives the bill and process the payment after checking the bill.
- The DDO can check the status of the sanction / bill through the menu CAM Reports -> PreCheck -> PC-04 and get the details.



Checking the payment status of Bill Generated at DDO Level

- The report may be generated giving a date criteria, or using till date which displays the payment details as below

E-Payment Authorization Status & Issue Register Report

CONTROLLER:	035 - CBEC	**PAO:**	052084 - PAO(Collec. of Central Excise),Chennai
Period:	01-04-2021 till 13-11-2021	**Figures In:**	Actuals
External	-All-		

Sr. No.	DDO Name	Voucher Number/Voucher Date/Voucher Amount	Bill No./Bill Date/Bill Amount	Token No./Token Date	Beneficiary Name	Account No	IFSC Code	PFMS Transaction Details ID	Amount	Scroll Status	Reason for Failure	UTR No.	Physically Verified
5	**Issue Date: 13-04-2021**								**5,833.00**				
	252104 [PAO, Central Excise & Customs]	V349 13-04-2021 4,132.00	CP00000017 13-04-2021 4,132.00	392 13-04-2021	BSNL CHENNAI TELEPHONES	603805022756	ICIC0006038	S032108696315	4,132.00	Success		SBIC300107468303	Yes
		V351 13-04-2021 1,701.00	CP00000016 13-04-2021 1,701.00	393 13-04-2021	BSNL CHENNAI TELEPHONES	603805022756	ICIC0006038	S032108696333	1,701.00	Success		SBIC300107468404	Yes
6	**Issue Date: 15-04-2021**								**57,380.00**				

Checking the payment status of Bill Generated at DDO Level

- The PFMS transaction ID appearing in the report also helps you to check the status of payment from PFMS menu Sanction -> Track PFMS Transaction.
- If in the scroll status, it shows as **Failed after Success** instead of Success, then this transaction can be re-issued only if the IFSC is wrong. Otherwise, the same will be permanently cancelled and a fresh bill has to be prepared by the DDO with correct bank credentials enclosing the copy of the original bills to make the failed payment.

EIS-PFMS Helpdesk

- The below mentioned is an elaborate set of FAQs based on many queries raised by the users from the implementation of EIS-PFMS Module which will be very useful for your day to day solutions.

https://pfms.nic.in/CentralEIS/faq/FAQsEIS.php

NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES AND NARCOTICS, ZTI, CHENNAI

TRAINING SCHEDULE FOR 29.02.2024 (Thursday)

1. COURSE NAME: INDUCTION COURSE FOR TAX ASSISTANTS (GST & CUSTOMS) – From 26.02.2024 To 08.03.2024. (Hall – I, 1st Floor) – (Day-4)

Day / Date	SESSION	TIMING	SUBJECT	FACULTY NAME Shri / Smt/ Ms.
29.02.2024 Thursday	I & II	10.15 – 13.00 Hrs.	NEW PENSION SCHEME CGHS- medical reimbursement GPF	**Shri. P.Umakanthan,** **C.A.O., (Retd.)**
	III	14.15 – 15.30 Hrs.	T. A, Transfer T.A and Admissibility, L.T.C Claims, Encashment of Earned Leave during LTC	**Smt. Uma, CAO (Retd.)**
	IV	15.45 – 17.00 Hrs.	History of Postings & Dealing with Staff Representation Service Book – How to Maintain – Movement of Service Book- Disposal – Nominations. Welfare measures - Procedure for forwarding proposals for payment of medical expenses. - Other welfare measures like CGEGIS	

2. COURSE NAME: course on 'Identification, Classification & Assessment of textiles for Custom officers' - On 29.02.2024

Day / Date	SESSION	TIMING	SUBJECT	FACULTY NAME Shri / Smt/ Ms.
29.02.2024 Thursday	I & II	10.15 – 13.00 Hrs.	Examination/Assessment of Textiles	Ajay Gupta, IRS Dy. Commr of Customs (Retd)
	III & IV	14.15 – 17.00 Hrs.	Textile technology - Basics of Textiles - HSN Classification - Examination of Textiles	K.Poornima, AD, Textile Committee

3. COURSE NAME: ONE DAY "WORKSHOP ON GST LAW AND PROCEDURE FOR SGST OFFICERS" AT COIMBATORE – ON 29.02.2024

Day / Date	SESSION	TIMING	SUBJECT	FACULTY NAME Shri / Smt/ Ms.
29.02.2024 Thursday	I	10.15 – 11.30 Hrs.	Emerging Technologies including Artificial Intelligence (Chat GPT, Google bard, Power BI etc.,) for tax officers.	1. CA Lakshmi Sumanth K- 2. Yaser Abdussamad
	II	11.45 – 13.00 Hrs.	Practical aspects in investigation processes including Search, Detention, Seizure, Arrest, Confiscation and Safe custody procedures.	1. S.Prabhakaran, DD,DGGI 2. B.Prakash, DD, DGGI
	III	14.15 – 15.30 Hrs.	Qualitative Improvement in Adjudication proceedings, including Refund processing.	B.Venkateswaran, IRS, AC, Retd.
	IV	15.45 – 17.00 Hrs.	Sector specific training on – Works Contract services, Banking and Financial services, Goods Transport Agency services etc.,	B.Venkateswaran, IRS, AC, Retd.

****

फाइल अवलोकन एवं अनुमोदन हेतु प्रस्तुत ।

File submitted for perusal and kind approval pl.

हस्ताक्षर के लिए प्रस्तुत |
Submitted for signature.

अनुमोदन के लिए प्रस्तुत
Submitted for kind approval.

आदेश के लिए प्रस्तुत |
Submitted for orders.

संशोधित रूप में अनुमोदित |
Approved as amended.

कृपया परिचालित करें |
Please circulate.

कृपया रिपोर्ट अविलम्ब से भेजे |
Report may be sent without delay.

सुनवाई स्थगित |
Hearing adjourned to.

स्वीकृत/अस्वीकृत |
Accepted / Rejected

मसौदा अनुमोदन के लिए प्रस्तुत |
Draft put up for approval.

नोटिस जारी किया जाए |
Notice may be issued.

अनुमोदन एवं हस्ताक्षर के लिए प्रस्तुत |
For kind approval and signature please |

1. स्वच्छ प्रति हस्ताक्षर हेतु प्रस्तुत |

Fair copy put up for signature please.

2. फ़ाइल सूचना हेतु प्रस्तुत |

File put up for information please.

3. फ़ाइल सूचना एवं आवश्यक अनुदेशों/आदेशों हेतु प्रस्तुत |

File put up for information and necessary instructions/orders.

4 फ़ाइल सतर्कता मंजूरी हेतु प्रस्तुत |

File put up for vigilance clearance.

5 फ़ाइल हेतु किसी रिपोर्ट/प्रमाणपत्र के न प्रस्तुत करने हेतु प्रस्तुत |

File put up for no File put up for report/ review certificate.

6. फ़ाइल अवलोकन हेतु प्रस्तुत |

File put up for kind perusal

7. फ़ाइल अनुमोदन के पश्चात हस्ताक्षर हेतु प्रस्तुत |

File put up for signature, subject to approval.

8. निदेशानुसार पत्र तैयार कर प्रस्तुत |

As directed letter prepared and put up.

9 समापन अनुमोदन के लिए प्रस्तुत ।

Submitted for approval for closure.

यह आयकर आयुक्त (प्रशा.एवं का.दा.से.), चेन्नै के अनुमोदन से जारी किया जाता है |

These issues with the approval of the Commissioner of Income-tax (Admn & TPS), Chennai.

मसौदा आयकर आयुक्त (प्रशा.एवं का.दा.से.),चेन्नै के अवलोकन एवं अनुमोदन हेतु प्रस्तुत|

Draft approval put up for kind perusal and approval of the CIT (Admn&TPS), Chennai.

1. The minimum and maximum subscription under GPF is

   (a) 10 % & 100 %
   (b) 6 % & 100 % of basic pay
   (c) 6% & 50% of basic pay
   (d) 6% & 75% of basic pay

2. Recovery to be stopped _____ months, before retirement on superannuation.

   (a) 1 months
   (b) 6 months
   (c) 3 months
   (d) 2 months

3. How many times subscription may be increased and decreased / reduced in a year under GPF.

   (a) 1 time increase & 2 times decrease
   (b) 2 times increase & 1-time decrease
   (c) 2 times each
   (d) fixed

TA & LTC

TRANSPORT ALLOWANCE

O.M. IN F.NO.21/5/2017-E.II(B) DT 07/07/2017

FOR LEVEL 15 AND ABOVE – Rs.15,750/- + DA

PAY LEVEL	RATE OF TRASNPORT ALLOWANCE	
	HIGHER TPTA CITIES	OTHER PLACES
9 AND ABOVE	RS.7,200/- + DA	RS.3,600/- + DA
3 TO 8	RS.3,600/- + DA	RS.1,800/- + DA
1 AND 2	RS.1,350/- + DA	RS.900/- + DA

TA ON TOUR

- T.A. on tour is from duty point/residence at headquarters to duty point at the distant station and vice versa. It comprises of
  - Fare for journey by Rail/Road/Air/Sea
  - Road mileage for road journey otherwise by bus.
  - D.A. for the entire period of absence from Head Quarters including journey period
  - Accommodation charges
  - Food Bills
  - REFERENCE O.M.IN F.NO.19030/1/2017-E.IV DT 13.07.2017

ENTITLEMENTS FOR TRAVEL BY AIR

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-l by train
12 and 13	Economy class by air or AC-l by train
6 to 11	Economy class by air or AC-ll by train
5 and below	First Class / AC-III /AC Chair car by train

REVISED TRAVEL ENTITLEMENTS

- ln case of **places not connected by rail**, travel by AC bus for all those entitled to travel by AC ll Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- All mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by the Government, should accrue to the Government.
- ln case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

INTERNATIONAL TRAVEL ENTITLEMENT

Pay Level in Pay Matrix	Travel entitlement
17 and above	First class
14 to 6	Business / Club Class
13 and below	Economy class

ENTITLEMENT FOR JOURNEYS BY SEA OR BY RIVER STEAMER

- For places other than A&N group of Islands and Lakshadweep Group of Islands :-

PAY LEVEL	TRAVEL ENTITLEMENT
9 AND ABOVE	HIGHEST CLASS
6 TO 8	LOWER CLASS IF THERE BE TWO CLASSES ONLY ON THE STEAMER
4 AND 5	IF TWO CLASSES ONLY, THE LOWER CLASS. IF 3 CLASSES, THE MIDDLE OR 2ND CLASS. IF THERE IS 4 CLASSES, THE 3RD CLASS.
3 AND BELOW	LOWEST CLASS

ENTITLEMENT FOR JOURNEYS BY SEA OR BY RIVER STEAMER

- For travel between the mainland and the A&N Group of islands and Lakshadweep Group of island by ships operated by the Shipping Corporation of India Limited :

Pay Level in pay Matrix	Travel entitlement
9 and above	Deluxe Class
6 to 8	First / 'A' Cabin class
4 and 5	Second / 'B' Cabin class
3 and below	Bunk class

MILEAGE ALLOWANCE FOR JOURNEYS BY ROAD

- At places where specific rates have been prescribed

Pay Level in pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rate for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc
6 to 13	Same as above with the exception that journeys by AC bus will not be permissible
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc
3 and below	Actual fare by ordinary public bus only OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped, etc.

MILEAGE ALLOWANCE FOR JOURNEYS BY ROAD

- At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighboring States:

For journeys performed in own car / taxi	**Rs.24/- per km**
For journeys performed by auto rickshaw, own scooter, etc	Rs.12/- per km

At places where no specific rates have been prescribed, the rate per km will further rise by 25% whenever DA increases by 50%.

DAILY ALLOWANCE ON TOUR

Pay Level in Pay Matrix	Entitlement
14 and above	• Reimbursement for hotel accommodation / guest house of up to Rs.7,500/. per day, • Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and • Reimbursement of food bills not exceeding Rs.1200/- per day
12 to 13	• Reimbursement for hotel accommodation / guest house of up to Rs.4,500/. per day, • Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, • Reimbursement of food bills not exceeding Rs.1000/- per day
9 to 11	• Reimbursement for hotel accommodation / guest house of up to Rs.2,250/. per day, • Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, • Reimbursement of food bills not exceeding Rs.900/- per day
6 to 8	• Reimbursement for hotel accommodation / guest house of up to Rs.750/. per day, • Reimbursement of Non-AC taxi charges of up to Rs.225/- per day for travel within the city, • Reimbursement of food bills not exceeding Rs.800/- per day
5 and below	• Reimbursement for hotel accommodation / guest house of up to Rs.450/. per day, • Reimbursement of Non-AC taxi charges of up to Rs.113/- per day for travel within the city, • Reimbursement of food bills not exceeding Rs.500/- per day

DAILY ALLOWANCE ON TOUR

i. Under daily allowance, Reimbursements of **Hotel charges and Travel within the city** (As per OM No.19030/2/2020-E.IV dated 22.12.2020).

- For **Levels 8 and below**, production of vouchers has been done away with and **self certification is sufficient for stay at hotels**. For Hotels at class X cities, on production of Invoice, Rs.1000/- per day is the entitlement.
- **Levels 9 and above, for stay at Hotel, duly signed invoice has to be produced by the officer. However,** production of vouchers for travel within the city has been done away with but **self certification with indication of period of travel, vehicle number etc must be produced for local travel**.

TO ARRIVE AT D.A. TIMING RESTRICTIONS

Length of absence	Amount payable
If absence from headquarters is <6 hours	30% of Lump sum amount
If absence from headquarters is between 6 -12 hours <6 hours	70% of Lump sum amount
If absence from headquarters is >12 hours	100% of Lump sum amount

- Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis

TOUR TA ADVANCE

- Every officer is eligible for **Tour TA Advance upto 90%** of travel expenses after **the tour has been approved by the Competent Authority**.
- Such advances will be adjusted in the regular bills

Time-limit for submission of claims for Travelling Allowances

- **Time limit** for submission of claim for Travelling Allowance is **sixty days succeeding the date of completion of the journey.**
- As per the OM dt.31.12.2021, the claim of a Government Servant to TA/DA on Tour/Transfer/Training is **forfeited or deemed to have been relinquished if the claim for it is not preferred within sixty days** succeeding the date of completion of the journey.

TIME-LIMIT FOR SUBMISSION OF CLAIMS FOR TRAVELLING ALLOWANCES ON RETIREMENT OR TRANSFER

- Time-limit for submission of **claims for TA on Retirement is 180 days**, succeeding the date of completion of the journey.
- Similarly, time-limit for submission of **Transfer TA claim is to be submitted within 60 days succeeding the date of completion** of each individual journey. If Advance is taken, the claim has to be submitted within 30 days.
- If a T.A. claim has been allowed to be remain in abeyance for a period exceeding one year it should be investigated be the HOD concerned. Based on the genuineness of the claim, based on supportive documents and valid reasons for the delay in processing it should be processed and after usual checks.

THE FOLLOWING ARE REIMBURSABLE AS PER SR 34

- Travel by train - Should be booked through IRCTC and the trains as per the OM dated 13.7.17.
- Air tickets – Should be booked through IRCTS, Balmer Lawrie or Ashok Travels – Booking through any other agency is not reimbursable. However, as per O.M. in F.No.19024/03/2021-E.IV dt 31.12.2021, Para 6 – In case of unavoidable circumstances, where the booking of ticket is done from unauthorized agent / website, the Financial Advisors of the Ministry / Department and Head of Department not below the rank of Joint Secretary in subordinate / attached offices are authorized to grant relaxation.
- **Cancellation charges** for official journeys **cancelled in public interest** and are to be claimed the normal bill form.
- **Officers representing the Department in various sports events, cultural events, etc., - duly nominated by the department – can submit their TA claim(s)**
- **All the official tours – whether it is training, auditing, attending a meeting, representing the dept in sports and cultural events, deputed for handing over of documents in other departments, extending faculty support, appearing before the court against summons, etc., - proper tour approval has to be obtained from the competent authority.**
- **Documents to be submitted / verified / scrutinized – Travel ticket, boarding pass (by Air), tour approval, participation certificate for sports / cultural events, training certificate (for training), in case of court appearance – appearance certificate from the court concerned, for faculty support and attending meetings / seminars – letter from the host, for audit team – entry n exit meeting report, hotel bills (as applicable). Nomination letter, Relieving order, etc**
- **Transfer TA – Copy of transfer order, relieving order, joining report, Original -travel tickets, boarding pass, lorry receipt for transportation of personal effect and conveyance.**

TA ON TRANSFER

Transfer involving change in Head Quarters in the public interest attracts TA on Transfer

- Travel entitlement for **self and family**
- Composite Transfer and packing grant **(CTG)** equal to **80% of last months basic pay** (Not Admissible if no change of resident is involved even where the distance between the two stations is more than 20 Kms) for transfer to and from the island territories of Andaman, Nicobar and Lakshadweep, CTG may continue to be paid at 100%.
  - In cases of transfer to stations which are at a distance of **less than 20 Kms** from the old stations and of transfer **within the same city one third of the composite grant will be admissible,** provided a **change of residence** is involved.
- Reimbursement of charges on transportation of **personal effects**
- Reimbursement of charges on transportation of **conveyance is governed by railway tariff**
- **On retirement also the same entitlement is applicable.**

TRANSPORTATION OF PERSONAL EFFECTS AND CONVEYANCE

- Transportation of personal effects by road is as per kilometer basis only. The classification of cities / towns for the purpose of transportation of personal effects is done away with.
- The rates will further increase by 25% whenever DA increases by 50%. For transportation by steamer, the rates are governed as per the rate of Shipping Corporation of India.
- From Level 6 – 6000Kgs @ rs.50/- per km
- For Level 5 – 3000Kgs @ rs.25/- per km
- For Level 4 N below – 1500Kgs @ rs.15/- per km
- Transportation of conveyance – Level 6 N above – One motor car or motor cycle / scooter.
- Level 5 N below – One motor cycle / scooter / moped cycle.

LEAVE TRAVEL CONCESSION (LTC)

- Hometown declaration once made is final, but can be changed **once** during entire service. Admissible in block of 2 years for self and family.
- If unmarried can avail concession for himself alone every year for the initial 7 years
- If Hqrs and Home town are same then not eligible for Home Town LTC.
- LTC - Hometown block 2022-25 and so on
- **LTC to any place in India:** can be taken in lieu of one of the two journeys to Home town in a block of 4 years…current block is 2022-25 (can be split into 2022-23 and 2024-25).

LTC TO ANY PLACE IN INDIA

Conditions:

- Claim admissible from Hqrs to declared place of visit
- Eligible to spouse/dependent children/parents/step parents residing away from Govt. servant.
- Members of family can visit different places, or same place visited by Govt servant.
- Members of family can travel in different batches.
- Members of family can travel in same calendar year or different calendar year.
- If change in **place of visit, it should be intimated before commencement of journey**.
- Concession if not availed will lapse.

LTC – BOOKING OF TICKETS AND ENTITLEMENTS

- Booking of tickets – as discussed in Tour TA / Transfer TA.
- Level 14 and above – Business / club class by air or AC I by train
- Level 12 & 13 – Economy class by air or AC I by train
- Level 6 – 11 – Economy class by air or AC II by train
- Level 5 and below – First class / AC III/ AC Chair car by train.

- For Premium / Premium Tatkal/ Suvidha / Shatabdi / Rajdhani / Duranto trains –
- Level 12 & above – Executive AC I – or as per available highest class
- Level 6 to 11 – AC 2nd class / CC
- Level 5 n below – AC 3rd class / CC
- As per DoPT OM in F.No.31011/01/2024-peres-policy AIV dated 12.1.24, Tejas Rajdhani Express Trains are covered. But Tejas Express trains are not allowed under LTC.

ENTITLEMENT OF FRESH RECRUITS

- Fresh recruits are allowed to travel to their hometown along with their family on three occasions in a block of four years and to any place in India on the fourth occasion.

- This facility available for first two blocks of four years after joining the Govt. service for the first time

- The first two blocks of four years will apply w.r.t the initial date of joining. The first two blocks will be personal to them. On completion of eight years, they will treat at par with other regular officers

ENCASHMENT OF EL DURING LTC:

- Limited to **10 days EL on one occasion**, and 60 days in entire career.
- This is a taxable income.
- Eligible for both husband and wife if both are Govt. servants, subject to maximum of 60 days for each of them.
- If in the same block year, a Govt servant avails both Hometown and All India for his family members then only one leave encashment is allowed.
- If **LTC is not availed, he should refund the entire amount of leave encashment** and advance if any taken along with **interest rate of GPF + 2%**

Thank You

National Pension Scheme / New Pension Scheme O.M Dated 18/19.09.2013.

Presented by

Umakanthan, CAO (Retd)

1. This scheme is applicable to all Central Government Servants who are appointed on or after 01.01.2004.
2. Government Servants have to contribute 10% of their basic pay + DA through recovery from their salary bills. Recovery will commence from the month following the month of joining the Govt Service. The government will make 14% contribution (With effort from 01.04.2019). Earlier the Govt's contribution was 10% of Basic pay + DA.
3. During suspensions / EOL (including on Medical Grounds) the subscriber need not pay or contribute. On Exoneration of Suspension or otherwise, the Government servant may contribute for the period of suspension if he is willing.
4. During Half Pay Leave, the subscription will be based on leave salary.
5. A unique sixteen-digit permanent pension account number (PPAN) will be allotted by the PAO's.

6. On superannuation, it is mandatory to invest 40% of pension wealth in an annuity (from an IRDA regulated Life Insurance company to provide pension for Lifetime of the employee and his dependent parents/ spouse.
7. In case where the employee leaves the scheme before sixty years of age, 80% of pension wealth is mandatory for the investment.
8. When on superannuation, a request is received from a subscriber, other than the subscriber under NPS – Swavalamban Scheme, having pension wealth of Rupees 2 Lakhs or less, he may opt for withdrawal of total Pension wealth.
9. Individuals will get an annual statement containing the details of OB, monthly contribution, Government's Contribution & Interest earned.

10. On provisional basis, the Government Servants who are discharged on invalidation/ disablement / died during service are entitled to the following benefits.

Not attributable to Government duty

(i) Retirement from Government service on invalidation

a. Invalid pension – Rule 38 & 39 of CCS (Pension) Rules, 1972
b. Retirement Gratuity – Rule 50 ibid.

(ii) Death

a. Family pension (including enhanced family pension) Rule 54 ibid.
b. Death Gratuity – Rule 50 ibid.

Attributable to Government duty

(iii) Discharged from Government Service due to disease / injury.

a. Disability pension – As per CCS (EOP) Rules, 2023.
b. Retirement Gratuity – As per CCS (EOP) Rules, 2023. Read with Rule 50 of CCS (Pension) Rules, 1972

(iv) Death in service

a. Extra ordinary family pension – As per CCS (EOP) Rules, 2023 & Scheme for liberalized Pensionary Awards.
b. Death Gratuity – Rule 50 of CCS (Pension) Rules, 1972.

11. A partial withdrawal not exceeding 25% of accumulated pension wealth of the employee's contribution is admissible subject to the terms and conditions:

a. Higher education of his / her children
b. Marriage of his/her children.
c. Purchase / Construction of Residential house/ Flat provided there is no own house / Flat.
d. Treatment of specified illnesses
e. Medical and Incidental expenses arising out of the disability or incapacitation suffered by the subscriber.

12. Retirement Gratuity and Death Gratuity are applicable to employee's covered under NPS.

13. Partial withdrawal up to 25% of the contribution made by the employees who have completed three years is allowed three times for the following reasons.

a. Higher education of his / her children
b. Marriage of his/her children.
c. Purchase / Construction of Residential house/ Flat provided there is no house / Flat. Either individually or in joint name.
d. For treatment of specified illnesses including COVID – 19 for self, spouse, children and dependent parents.
e. Medical and Incidental expenses arising out of the disability or incapacitation suffered by the subscriber.

Central Government Health Scheme (CGHS)

1. CGHS facility is available in 42 Cities

- Ahmedabad
- Allahabad
- Bengaluru
- Bhopal
- Chandigarh
- Chennai
- Dehradun
- Delhi and NCR
- Faridabad
- Ghaziabad
- Gurhan
- Guwahati
- Hyderabad
- Jaipur
- Jabalpur
- Jammu
- Kanpur
- Kolkata
- Lucknow
- Meerut
- Mumbai

22. Nagpur
23. Noida
24. Patna
25. Pune
26. Ranchi
27. Shillong
28. Thiruvananthapuram
29. Bhubaneswar
30. Shimla
31. Agartala
32. Aizhai
33. Visakhapatnam
34. Gandhi Nagar
35. Goa
36. Gwalior
37. Gangtok
38. Imphal
39. Indore
40. Puducherry
41. Raipur
42. Srinagar

2. CGHS is a one-time choice to opt for CGHS scheme or CSMA Rules,1944 for all Central Government Employee residing within the area covered by CGHS dispensaries.

3. CGHS contribution at the appropriate rate should be recovered whether CGHS card is issued or not. The Government Servant can opt out if he avails medical facilities provided by his spouse's organization such as Railways, Defense, State Government, Corporation etc.

Contribution Rates

Level	Rate
1 – 5	₹ 250/-
6	₹ 450/-
7 – 11	₹ 650/-
12 & above	₹ 1000/-

4. The Government Servant should reside in the area covered by the Scheme. Pensioners can register their names with any dispensary. Residence is not a criterion.

5. If the employee or members of his family covered under CGHS falls ill at a place not covered under CGHS, treatment is admissible under CCS (Medical Attendance) Rules, 1944.

6. Two separate CGHS cards, one for the employee and the other for his family members are permissible, if his family members reside in CGHS covered area. The cards are to be renewed every year (family).

7. Pensioners can get a permanent CGHS card on payment of lumpsum equal to 10 years contribution. The temporary card has to be renewed every year.

8. If both husband and wife contribute to the CGHS, eligible parents of both may avail the benefits. Otherwise contribution from the one who draws higher pay may be made.

9. Family means

(i) Husband / wife including more than one wife and also judicially separated wife

(ii) Parents and stepmother (in the case of adoption, only the adoptive and not the real parents and if the adaptive father has more than one wife, the first wife only).

NOTE : A female employee has a choice to include either her parents or her parents in law for which option once exercised can be changed only once during her service.

(iii) Children including legally adopted children, stepchildren and children taken as wards subject to

Unmarried son – till he starts earning or attains the age of 25 years, whichever is earlier.

Daughter – till she starts earning or gets married, whichever is earlier.
No age limit.

Sons – with permanent disability of any kind (Physical or mental)– No age limit

Widowed Daughters & Dependent Divorced / Separated Daughters – irrespective of age limit

Sisters – including unmarried / divorced / abandoned or separated from husband / widowed sisters irrespective of age limit.

Minor brothers
Permanently disabled dependent brothers (40% or more) – No age limit

NOTE: Every five years a disability certificate issued by the appropriate authority has to be produced.

Minor Children of Widowed / Separated Daughters residing with the Government servant are also eligible for medical facilities up to the age of 18 years (i.e.) the age of their becoming a major.

10. Contribution recoverable during the period of duty, suspension and leave (other than EOL) not exceeding four months. If no contribution is made, no medical facilities would be available.

11. If there is change of pay on account of promotion, NFSG, etc., change in contribution is effect from issue of order only and not retrospectively.

12. If the employee is transferred to a non – CGHS station, the CGHS facility is admissible only for six months. If transferred to CGHS covered station, they can avail continuously at the old station.

13. Principal CGHS card holder can nominate a person in the prescribed form to claim the reimbursement of Medical expenses in the event of his death.

14. Entitlement of Accommodation

Level of Pay / Pension In ₹	Private Hospital recognized by CGHS	AIIMS New Delhi
Upto 47,600	General ward	General ward
47,601 to 63,100	Semi private ward	General ward
63,101 to 80,900	Private ward	Private ward
80,901 & above	Private ward	Private ward / Deluxe ward

NOTE : Nursing home facilities in Government / State Government / municipal hospitals are available for those drawing pay / pension of Rupees 47,600 & above.

FREE DIET

For those who are undergoing treatment in Central Government Hospitals for TB, Leprosy, Mental illness, Cancer, HIV / AIDS, Renal Dialysis Therapy and Thalassemia	Drawing Pay / Pension / Family Pension up to ₹ 69,700
Others	Up to 44,900

15. Treatment can be taken in another city even if facilities are available in the present city, with the permission of the CGHS authorities of the city, but no TA/DA whereas for pensioner if there is no facility, then only treatment can be taken in the nearest city but TA is eligible.

16. HOD's can accord post facto approval / permission in genuine cases where a government servant or his family members have gone directly to an empaneled Institution after due prescription by a government specialist but without obtaining prior permission.

17. The treatment taken, and expenditure incurred there on within the grace period of three months from the date of retirement will be reimbursible subject to fulfillment of conditions stipulated.

18. CGHS beneficiaries allowed to undergo investigations by CGHS medical officer at empaneled hospitals/ diagnostic centers, need not obtain a separate permission letter. Valid for two weeks or as specified in the prescription. Afterwards on revaluation.

19. Medicines allowed up to seven days after discharge from empaneled private hospitals.

20. Medicines for a maximum period of three months at a time against a valid prescription of government specialist may be given in the case of chronic illness like diabetes, tuberculosis, heart illness, etc.,

21. Medicines can be issued for upto six months for those CGHS beneficiaries going aboard.

22. Medical advance

a. For Indoor treatment, 90% of the approved CGHS packaged rate estimated from the hospital, irrespective of major or minor diseases, on the receipt of the certificate from the treating physician of government recognized hospital.

b. For outdoor treatment also 90% but the package should be more than ₹ 10,000/-

23.

Sl.No	Financial Powers	Advance / Settlement
1.	₹ 2,000/- for OPD & ₹ 5,000/- for IPD upto ₹ 2 Lakhs	Head of Office
2.	Claims exceeding ₹ 2 lakhs to ₹ 5 lakhs worked as per the rate list	Head of the Department
3.	Exceeding ₹ 5 lakhs	Ministry in consultation with internal finance division (IFD)

CCS (Medical Attendance) Rules, 1944

1. Claims in respect of Officials admitted before retirement but discharged after superannuation should be paid by the Officials own office.
2. AMA means A Medical Officer, whether or not under the employee of the Central government appointed by (On yearly basis) HOD (Or) The Chairman of the Central Government employee's welfare co=ordination committee at Stations where such committees are functioning, in relation to the Central Government employees at that station.

NOTE: Cost of preparation, which are primarily foods, tonics, toilet preparations or disinfectants, is not admissible. A list of items are allopathic medicines for which refund is not admissible is issued by the Ministry of Health, Delhi, Appendix XVI. A list of Ayurvedic, Unani, Siddha, and Homeopathic medicines which are admissible is also specified in the Appendix.

3. Reimbursement of charges for special nursing exceeding 25% of the pay during inpatient treatment is reimbursable. [special Nurse ₹150/- per shift) of 12 Hours and for Ayah / attendant (₹ 75/-) but, at the residence not admissible].

4. Surgical (Clinical charges incurred (including post operative case) for Kidney donors are eligible for reimbursement.

5. If no medical Officer is appointed as "AMA" in any place, then (pre – 1996 pay scale

(i) Principal Medical Officer of the district – Gr A ₹2500/- per month

(ii) Assistant Surgeon, Grade I ₹ 1200/- to ₹ 2,500/-

(iii) Assistant Surgeon, Grade II – for the rest (AMA within a radius of 5 Km)

6. AMA is limited to 10 days with a maximum of four consultations and 10/15 injections, depending on the patient's ailment.

7. If advance is paid, medical claim to be filed within one month. If advance has not been paid, within six months.

8. TA to the attendant (escort based on certificate) is admissible.

9. TA to Kidney donor at the rate of Government servant if the donor is a private person. If the donor is also a Government Servant TA at the rate applicable to him.

10. In the case of serious accident or illness, an employee is a member of his family may be admitted for emergent treatment in the nearest private hospital in the absence of a government or recognised hospital, HOD may allow reimbursement of expenditure. There is no limit on the amount that can be reimbursed, but individual ceilings prescribed for various items of treatment have to be applied (Drug Control Order).

11. Medical treatment abroad requires a certificate from the Standing Committee established for the purpose.

12. The treatment at the Consulting room of AMA is limited to

a. Ten days with the maximum of four Consultations and normally ten injections. The number of injections may go up to 15 depending on the aliment.

b. 40 Days if the treatment is had in Indian System of medicines and in Homeopathy.

13. For TB where the duration of the treatment is more than three months 80 % of the estimated cost or ₹ 36,000/- which ever is less is given as advanced based on certificate of the Hospital Authority.

THANK YOU

RECRUITMERNT RULES

DEPARTMENTAL EXAMS

PROBATION

CONFIRMATION

RESIGNATION

TECHNICAL RESIGNATION

LIEN

DPC

CONDUCTING OF DPCs

RESERVATIONS FOR SC ST OBC

SENIORITY & PROMOTIONS

HANDLING OF SENIORITY DISPUTES

RECRUITMENT RULES

Recruitment

Recruitment refers to the process of identifying, attracting, interviewing, selecting, hiring and onboarding employees. In other words, it involves everything from the identification of a staffing need to filling it.

RECRUITMRNT RULES

Articles 308 to 323 of Constitution of India

PART XIV SERVICES UNDER THE UNION AND THE STATES

PART XIV SERVICES UNDER THE UNION AND THE STATES

CHAPTER I.— SERVICES

308. Interpretation.

309. Recruitment and conditions of service of persons serving the Union or a State.

it shall be **competent for the President** or such person as he may direct in the case of services and posts of the Union **to make rules regulating the recruitment**, and the conditions of service of persons appointed.

310. Tenure of office of persons serving the Union or a State.

311. Dismissal, removal or reduction in rank of persons employed in civil capacities under the Union or a State.

312. All-India services.

312A. Power of Parliament to vary or revoke conditions of service of officers of certain services.

313. Transitional provisions.

314. Provision for protection of existing officers of certain services.— Omitted.]

CHAPTER II.—PUBLIC SERVICE COMMISSIONS

315. Public Service Commissions for the Union and for the States.

316. Appointment and term of office of members.

317. Removal and suspension of a member of a Public Service Commission.

318. Power to make regulations as to conditions of service of members and staff of the Commission

319. Prohibition as to the holding of offices by members of Commission on ceasing to be such members.

320. Functions of Public Service Commissions.

321. Power to extend functions of Public Service Commissions.

322. Expenses of Public Service Commissions.

323. Reports of Public Service Commissions.

Recruitment Rules for Tax Assistant

Recruitment Rules for Executive Assistant

Recruitment Rules for Inspector

Recruitment Rules for Superintendent

Recruitment Rules for Chief Accounts Officer

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 20th October, 2022

G.S.R. 785(E).—In exercise of the powers conferred by the proviso to article 309 of the Constitution, and in supersession of the Central Excise and Customs Department Tax Assistant, (Group C post) Recruitment Rules, 2014 except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules regulating the method of recruitment to the post of Tax Assistant (Group C post) in the Central Board of Indirect Taxes and Customs under the control of Department of Revenue, Ministry of Finance, namely:-

1. Short title and commencement. — (1) These rules may be called the Central Board of Indirect Taxes and Customs Tax Assistant (Group C post) Recruitment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Number of posts, classification and level in pay matrix. – The number of said post, its classification and level in the pay matrix attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.

3. Special Provision. – (1) Each Zonal Cadre Controlling Authority shall have its own separate cadre unless otherwise directed by the Central Board of Indirect Taxes and Customs.

(2) Sanctioned strength of National Academy of Customs, Indirect Taxes and Narcotics directorate is borne on and drawn from Cadre Controlling Authority of the respective zone.

FRAMING / AMENDMENT OF RECRUITMENT RULES.

- to create a new post or re-structure any service, the RR to be framed

- **RR for Group A & B posts** are framed / amended/ relaxed by the Ministry in consultation with DOPT and UPSC, Ministry of Law and approval of Competent authority

- **For Group C posts**, Administrative Ministries/ Departments are empowered to frame/ amend / relax the RR based on the model RR of DOPT. For relaxing upper Age limit and EQ for DR DOPT concurrence is required.

Contents of RR

Column 1: Name of post

Column 2: Number of post

Column 3: Classification of the post

Column 4: Pay Band and Grade Pay/Pay Scale

Column 5: Selection post or Non-Selection post

Column 6: Age limit for Direct recruits

Column 7: Educational and other qualifications required for direct recruits

Column 8: Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes

Column 9: Period of probation, if any

Column 10: Method of recruitment whether by direct recruitment or by promotion or by deputation/ absorption and percentage of the vacancies to be filled by various methods

Column 11: In case of recruitment by promotion/ deputation/ absorption grades from which promotion/ deputation/ absorption to be made

Column 12: If a Departmental Promotion Committee exists what is its composition

Column 13: Circumstances under which UPSC is to be consulted in making recruitment

TA RR TA DTE

METHODS OF RECRUITMENTS

(a)Promotion

(b)Direct Recruitment

(c)Deputation

(d)Absorption

(e)Re-employment

(f) Short-term contract

PROMOTION:-Recruitment from feeder grade post(s) to higher post in the hierarchy

DIRECT RECRUITMENT:- open to all candidates, eligible as per the provisions regarding age, educational qualification/ experience etc. as prescribed in Recruitment Rules.

DEPUTATION:- Officers from outside are appointed to post(s) for a limited period

SHORT TERM CONTRACT:- Also a form of deputation where offIcers from non Government bodies e.g. universities, research institutions, undertakings for teaching, research, scientific and technical post can come to Central Government posts.

ABSORPTION:- the officer, who initially comes on deputation, may be permanently the post/ grade if recruitment rules prescribe for absorption as mode of recruitment

DEPARTMENTAL EXAMS

Departmental Examination Rules 2008

Qualifying Marks 50%

Should pass within 2 years

Two Additional chance by Commissioner

One Additional chance by Chief Commissioner

Two additional chance by Board

Consequences of not passing the exam

-no confirmation

- probationary period extended

- not allowed to draw increment

- repeated failure entail loss of employment for DR and reversal to lower post for PR

PROBATION

a process of testing or observing the character or abilities of a person who is new to a role or job

Probation is prescribed when there is

- direct recruitment
- promotion from one Group to another
- for officers re-employed before the age of superannuation

The probation shall stand successfully completed upon issue of orders in writing.

- not desirable to kept on probation for long periods.

-to assess the suitability for absorption in the service
- should not be treated as a mere formality

-Assess the ability to pass the probationary or the departmental examination

-assessment of character and aptitude for the kind of work

-A probationer should be given **an opportunity to work under more than one officer** during this period and reports of his work may be obtained from each one of those officers

-probation **should not be extended for more than a year**
- employee **should not be kept on probation for more than double the normal period**.

-**not making satisfactory progress**, should be informed of his shortcomings well before the expiry of the original probationary period so that he can make special efforts at self-improvement.

a written warning -- courses of training and instructions and to pass examinations, and tests

S. No	Method of appointment	Period of Probation
	PROMOTION	
1	Promotion from one grade to another within the same group of posts **e.g. from Group 'C' to Group 'C' eg LDC to TA**	No probation
2	Promotion from one Group to another **e.g. Group 'C' to Group 'B' – TA to EA** **Group 'B' to Group 'A' - AO to CAO**	The period of probation prescribed for the direct recruitment to the higher post. If no period is prescribed then it should be 2 years
	DIRECT RECRUITMENT	
3	(i) For direct recruitment to posts except clause (ii) below. -- MTS/ Havaldar/ TA/ EA/ Inspector	2 years
	(ii) For direct recruitment to posts carrying a Grade Pay of Rs. 7600 or above or to the posts to which the maximum age limit is 35 years or above and where no training is involved	1 year
4	Officers re-employed before the age of superannuation	2 Years
5	Appointment on contract basis, tenure basis, re-employment after superannuation and absorption	No probation

CONFIRMATION

refers to the process by which a **temporary or probationary employee** becomes a **permanent employee**.

confirmation in government service signifies the transition from temporary status to permanent employment, based on performance and fulfillment of requirements

On the expiry of the period of probation

Confirm the probationer

Extend the period of probation or discharge the probationer or terminate the services of the probationer

revert him to the post held substantively by him immediately preceding his appointment, provided he holds a lien thereon or in other cases may discharge or terminate him from service.

A Probationer reverted or discharged from service during or at the end of the period of probation shall not be entitled to any compensation

-An officer who has **successfully completed the probation**, as prescribed under relevant rules, may be considered for confirmation.

-Confirmation is **de- linked from the availability of permanent vacancy** in the grade

-confirmation will be done **only once in the service** of an officer

-further confirmation shall be necessary **when there is fresh entry subsequently** in any other post/service/cadre **by way of direct recruitment**

-A **specific order of confirmation** should be issued when the case is cleared from all angles.

-Assess the work and conduct of the officer to pass an order declaring that the person concerned has successfully completed the probation

--date from which confirmation should be given effect

--If the work of the officer has not been satisfactory

The **decision to confirm the probationer or to extend the period of probation** as the case may be should be communicated to the probationer normally within 6 to 8 weeks

The officer will be deemed to have successfully completed the probation period **if no order** confirming, discharging or reverting the officer is issued **within eight weeks** after expiry of double the normal period of prescribed probation

A Government servant appointed by transfer - confirmed in the earlier post. **No further confirmation** in the new post would not be necessary and he could be treated as permanent in the new post.

Government servant who has **not already been confirmed in the old post** is appointed by transfer, it would be necessary to confirm him in the new post. - considered for confirmation after watching him for two years.

RESIGNATION

Resigning from a job means voluntarily **terminating your employment contract** with an organization.

When you resign, you choose to **give up all** your current work responsibilities, salary, and any benefits associated with your job.

It's a formal way of leaving your position, and it typically involves providing **notice to your employer**.

Resignation including **where competent authority has not allowed the Government servant to forward the application through proper channel** will not be treated as a technical resignation

benefit of past service will not be admissible.

technical resignation not allowed when post is held on ad hoc basis.

Resignation should be clear and unconditional

Addressed to the appointing authority

Vigilance clearance mandatory

All dues to be paid before acceptance

Authority accepting the resignation will decide the date from which resignation became effective

Will not be accepted if

- Engaged in important work & alternative arrangement take time
- Inquiry/ investigation is pending (whether suspended or not)

Withdrawal of resignation

Before acceptance– deemed to have been withdrawn

After acceptance before relief--- withdrawal to be accepted

After relief– subject to conditions

Period of Absence from duty between relief and ressumption of duty is not more than 90 days

TECHNICAL RESIGNATION

Applied through proper channel for a post in the same or some other Department

on selection, required to resign from the previous post for administrative reasons.

The resignation will be treated as technical resignation **if these conditions are met**, even if the Government servant has not mentioned the word "Technical" while submitting his resignation.

If applied for the others exams before joining the Government service

BENEFITS OF TECHNICAL RESIGNATION

Past service will be counted

All leave at credit will be carried forward

In case of permanent absorption in PSUs/ Autonomous Bodies State Government etc cash equivalent of leave salary in respect of EL & HPL at his credit subject to overall limit of 300 days will be given.

Entitlement to LTC may be carried forward--- will be treated as a fresh recruit for a period of 8 years from the date of his initial appointment under Government

Pay fixation

Transfer of GPF

On technical resignation seniority in the post held by the Government servant on substantive basis continues to be protected.

Applicability of Pension Scheme

New Pension Scheme

Transfer of Service Book from parent Department to present Department.

need not undergo a fresh medical examination.

LIEN

LIEN Lien is defined in FR-9 (13)

Right of a Government employee to hold a regular post, whether permanent or temporary, either immediately or on the termination of the periods of absence.

The benefit of having a lien in a post/service/cadre is **enjoyed by all employees who are confirmed** in the post/service/cadre of entry or who have been promoted to a higher post, declared as having completed the probation where it is prescribed.

available to those who have been promoted on regular basis to a higher post where no probation is prescribed under the

Lien on a post

A Government servant who has acquired a lien on a post retains a lien on that post—

(a) while performing the duties of that post;

(b) while on foreign service, or holding a temporary post or officiating in another post;

(c) during joining time on transfer to another post;

unless he is transferred substantively to a post on lower pay, in which case his lien is transferred to the new post from the date on which he is relieved of his duties in the old post;

(d) while on leave; and

(e) while under suspension.

A Government servant **on acquiring a lien on a post** will cease to hold any lien previously acquired on any other post.

when the Government servant is not confirmed in the department/office where he has joined within a period of 2 years. In such cases he may be permitted to retain the lien in the parent department! office for one more year.

Temporary Government servants will be required to sever connections with the Government in case of their selection for outside posts. No lien will be retained in such cases.

Termination of Lien

Transfer of Lien- FR 15

Departmental Promotion Committee

Annual DPC

Supplementary DPC

Review DPC

CONDUCTING OF DPCs

FUNCTIONS OF DPC

(a) Promotion' to 'Selection' as well as 'Non-Selection' posts.

(b) Appointment of existing incumbent(s) to post(s) which has(have) been upgraded

(c) Confirmation

(d) Assessment of work and conduct of the probationers for the purpose of determining their suitability for retention in service or their discharge from it or extending their probation.

COMPOSITION OF DPC

For Group A

For Group B

For Group C

Co-option of SC/ST officers as Members of DPC

SELECTION POST VS NON-SELECTION' POSTS

Selection post

promotion is based upon merit only

seniority is not given precedence over performance
(or grading in the performance reports) for recruitment
an incumbent with less qualifying service in the feeder grade can be selected
if possessing better performance appraisal

Non selection posts

promotion is made on the basis of seniority only subject to the rejection of a pre-defined grade of 'fit' and 'unfit', the process is specified as 'Non-Selection'.

if the grade for 'fit' is defined as 'Very Good' in the Performance Appraisal, the posts to the given Grade shall be filled up from amongst incumbents in accordance to their Seniority in the feeder grade subject to their possessing the performance appraisal defined to be necessary for declaring a candidate as 'fit'.

Frequency at which DPC should meet and suggested model calendar for holding of DPCs

Recruitment Rules at the time of occurrence of vacancy to be adopted

Non-holding of the regular DPC for valid reasons

PREPARATORY ACTIONS FOR HOLDING DPCs

- Determination of regular vacancies and size of the select panel.
- Papers to be put up for consideration by the DPC
  - Annual Performance Appraisal Reports (APARs)
  - Statement of penalties imposed on the officer for 10 years

Consideration of officers on deputation to an ex-cadre post

Eligibility service- Counting of service rendered on deputation/foreign service

Consideration of officers on Study Leave/ Special Leave for Training

Consideration of officer already recommended for Direct Recruitment

RESERVATIONS FOR SC ST OBC

FOR DR

SC-15%; ST-7.5%; OBC-27% EWS-10%

PROMOTION:-

By non selection method – all groups of services- A, B and C

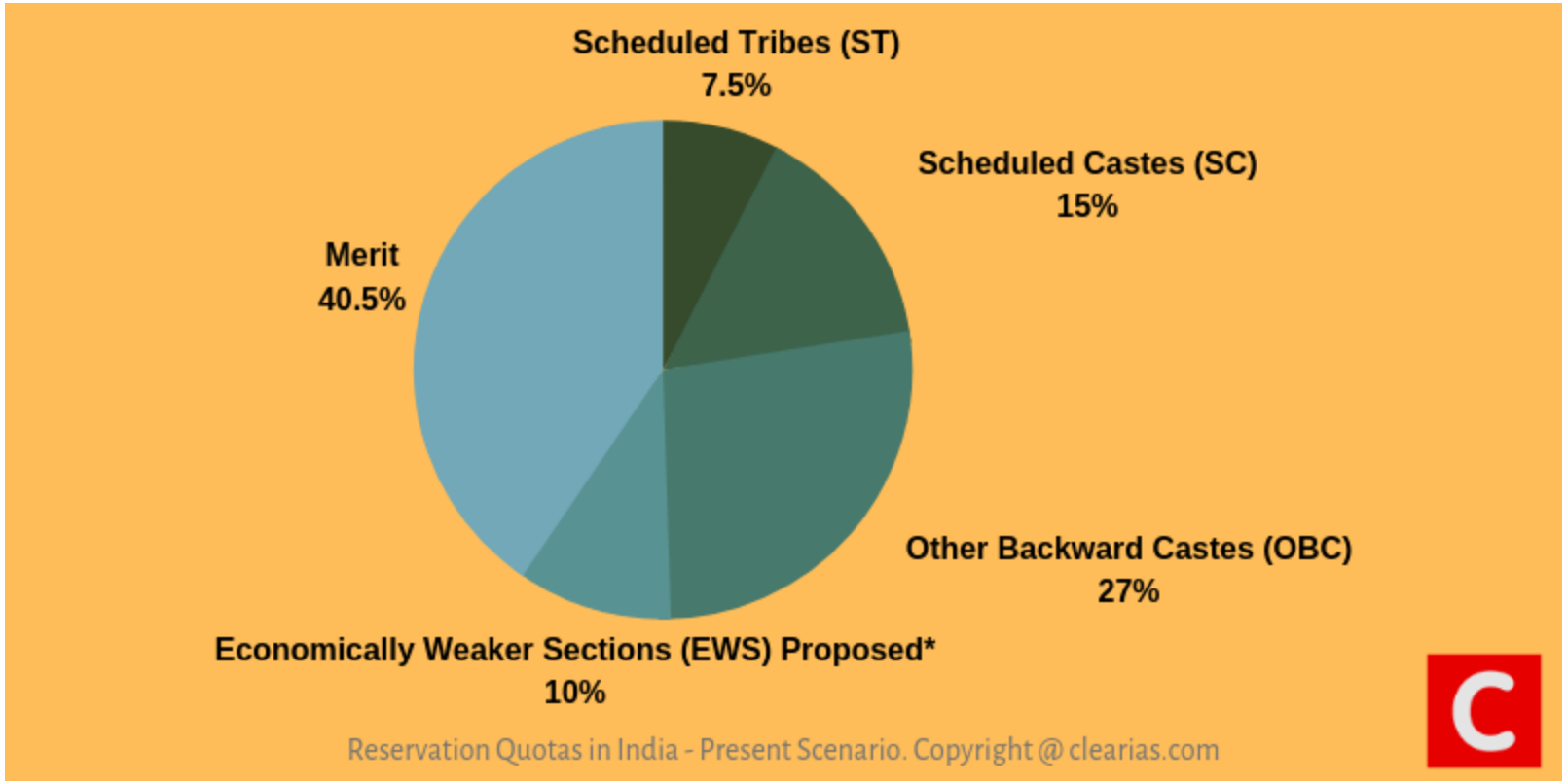
SC-15% ST-7.5%

By selection method

Reservation upto the lowest rank of Group A

Zone of Consideration

Liaison Officer


Scheduled Tribes (ST)
7.5%
Scheduled Castes (SC)
15%
Merit
40.5%
Other Backward Castes (OBC)
27%
Economically Weaker Sections (EWS) Proposed*
10%
Reservation Quotas in India - Present Scenario. Copyright @ clearias.com

ZONE OF CONSIDERATION FOR PROMOTION		
No. of vacancies	No. of officers to be considered	Extended Zone of consideration for SC/ST
1	**5**	**5**
2	**8**	**10**
3	**10**	**15**
4	**12(10+twice the no of vacancies in excess of three vacancies)**	**20**
5 to 10	**Twice the number of vacancies + 4**	**5 times the number of vacancies**
10 & above	**One & half times the number of vacancies (rounded off to next higher integer) + 3 but not less than the size of zone of consideration for 10**	**5 times the number of vacancies**

SENIORITY & PROMOTIONS

Seniority

1. **Direct recruits**

a) General procedure- order of the merit in the select list
b) Delay in joining duty
c) On revival of lapsed offer
2. Seniority delinked from confirmation
3. Seniority on technical resignation

4. **Promotees**

a) General procedure- names of unsuitable persons removed & original seniority maintained
b) When promotions are made from different feeder cadre
c) DR vis a vis promotes

5.Persons refused promotion and promoted after one year

6. Reemployed pensioners

7. Meritorious sports person/ Compassionate appointment

8. Persons under suspension/ disciplinary proceedings

	1986		1987
1	P1	9	P1
2	D1	10	D1
3	P2	11	P2
4	D2	12	D2
5	P3	13	P3
6	D3	14	D3
7	P4	15	P4
8	P5	16	D4
		17	P5
		18	D5
		19	D6
TA SEN		20	D7

HANDLING OF SENIORITY DISPUTES

01.03.1986 to 26.11.2012—OM dated 03.07.1986; 07.02.1986 read with OM dated 29.12.1959

The actual year of appointment, both in the case of direct recruits and promotees, would be reckoned as the year of availability for the purpose of rotation and fixation of inter se seniority.

27.11.2012 to 18-11.2019- om dated 04.03.2014

initiation of recruitment process against a vacancy year would mean the date of sending of requisition for filling up of vacancies to the recruiting agency in the case of direct recruits or the date on which a proposal is sent to DPC

19.11.2019 onwards om dated 13.08.2021

List of Court Cases □CAT, Madras Bench, Madras

S.No	Name of Petitioner & File No	O.A No. & Name of Court	Subject
1.	Shri S.Neethisolan F.No.32022/98/2015	WP No.38317 of 2015 in case of Shri S.Neethisolan v/s Union of India & 2 Ors in the High Court of Judicature at Madras	Notional Promotion in the grade of Tax Assistant and further to the grade of STA and Inspector.
2.	Shri S.Manikandsam@ S.Subramanian & 3 Ors F.No.32022/69/2015	WP No.310/00999/2015 in case of Shri S.Manikandsam@ S.Subramanian & 3 Ors v/s Union of India & Ors before Central Administrative Tribunal, Madras Bench, Chennai	Revision of Seniority list of Inspectors
3.	Shri D.S.Anandakrishnan & 9 Ors F.No.32022/65/2015	O.A.No.310/00938/2015 in case of Shri D.S.Anandakrishnan & 9 Ors v/s Union of India & 19 Ors before Central Administrative Tribunal, Madras Bench, Chennai	Promotion to the grade of Inspector(Examiner)
4.	Shri S.Thangavelu & 2 Ors F.No.32022/59/2015	O.A.No.310/01454/2015 in case of Shri S.Thangavelu & 2 Ors v/s Union of India and 4 others before Central Administrative Tribunal, Madras Bench, Chennai	Revised Seniority list of Inspector and consequential re fixation of Seniority in the grade of Superintendent
5.	Shri N.Balakrishnan & Anr F.No.32022/59/2015	O.A.No.310/00789/2015 in case of Shri N.Balakrishnan & Anr v/s Union of India and 11 others before Central Administrative Tribunal, Madras Bench, Chennai	Promotion to the grade of Inspector(Preventive Officer)
6.	Sh. E.T.Muralidharan F.No.32022/15/2015	OA No. 310/00245 of 2015 In the case of Sh. E.T.Muralidharan in the Hon□ble CAT, Madras Bench	Re fixation of Seniority on the basis of N.R.Parmar Judgment.
7.	Shri Vaddadi Kishore and 2 Others F.No.32022/23/2015	OA No. 310/01761/2014 filed by Shri Vaddadi Kishore and 2 Others filed before the Hon□ble CAT Madras Bench	Re fixation of Seniority on the basis of N.R.Parmar Judgment.

Remarks- For all the above Cases, Chief Commissioner of Central Excise, Chennai Zone have been requested to defend the case and provide the present status to the Board about further developments in the case from time to time.

Government of India
Ministry of Finance,
Department of Revenue
Directorate General of Human Resource Development
Indirect Taxes & Customs
C-4, Ground Floor, IRCON Building,
District Centre Saket,
New Delhi-110017

F.No. 712/19/HRD/WF-II/12 2057 To 2376
2021

Dated: 7 June, 2021

OFFICE MEMORANDUM

Sub: Relaxation in the Consolidated Guidelines for grant of Ex-gratia financial assistance to the dependent families from the Customs & Central Excise Welfare Fund in cases of deaths of Departmental officials in harness-reg.

It has been observed that in these challenging times in cases of deaths of Departmental officials attributable to COVID-19 or even natural deaths in harness, the dependent families are finding it very difficult to fulfill prescribed formalities / documentation like Death Certificates, Post-mortem Reports or Certificates from the hospitals in the prescribed proformas (Form No. 4 and 4A) etc. due to over-burdened hospitals/ health-care facilities and Municipal/ local bodies.

2. Accordingly, in order to provide relief to the bereaved families of Departmental officials in these challenging times of pandemic, the Governing Body of the Welfare Fund has decided to relax the conditions in cases of deaths attributable to COVID-19 as well as natural deaths of Departmental officials in harness whereby the financial assistance of Rs. 5.0 Lakh / Rs. 2.0 Lakhs (as admissible depending upon the date of death in case of natural death under the Consolidated Guidelines) as immediate relief can be granted upon submission of a Certificate from Jurisdictional Pr. CC/ Pr. DG/ CC/ DG, certifying the Death of the Departmental official in harness alongwith the other requisite documents, without requiring the prescribed documents mentioned above and as detailed in the relaxed clauses check-list given table hereunder (if the same cannot readily be arranged by the beneficiary).

3. These conditions have been relaxed in cases of natural deaths/deaths due to COVID-19 (including those cases where financial assistance could not be granted due to non-submission of requisite documents in respect of which relaxation is hereby being granted) as well as all new cases submitted within **One Year** from the date of issue of this Office Memorandum. The beneficiary would however, be required to submit the requisite documents as per check-list, which he could not submit at the time of seeking immediate relief at the time of

submitting Utilization Certificate. The relaxed conditions in respect of the submission of documents as prescribed under the Check-list of the Consolidated Guidelines for grant of Ex-gratia financial assistance have been elaborated in the table below:

CHECK LIST FOR PROPOSALS FOR EX-GRATIA FINANCIAL ASSISTANCE:

S.No.	Points of Check-list	Relaxation granted
1.	Application of beneficiary has been enclosed.	No relaxation
2.	The date of death and age of the deceased official is mentioned.	No relaxation
3.	Death certificate is enclosed. In case of death due to coronavirus disease (COVID-19), post mortem report or certificate of hospital, in which it should be mentioned that primary cause of death is corona virus disease (COVID-19) is enclosed.	a. The requirement of submission of Death Certificate has been relaxed and replaced with a Certificate from Jurisdictional Pr. CC/ Pr. DG/ CC/ DG, certifying the Death of the Departmental official in harness. b. In cases of deaths attributable to COVID-19 wherein, requisite documents like- Death Certificates, Post-mortem Reports or Certificates from the hospitals in the prescribed proformas (Form No. 4 and 4A) etc., if cannot readily arranged by the beneficiary then in such cases the bereaved family is eligible for grant financial assistance of Rs. 5.0 Lakh / Rs. 2.0 Lakhs (as admissible depending upon the date of death in case of natural death under the Consolidated Guidelines) upon submission of a Certificate from Jurisdictional Pr. CC/ Pr. DG/ CC/ DG, certifying the Death of the Departmental official in harness alongwith the other requisite documents, without requiring the documents as above (if the same cannot readily be arranged by the beneficiary) and the remainder amount of Rs. 2.0 lakhs shall be granted upon submission of all documents as required under the Guidelines. c. If the beneficiary can submit all the requisite documents, then he can seek the whole admissible amount of Rs. 7.0 lakhs in one go.

3(a).	A certificate given by the Commissioner of the Commissionerate or the ADG of the Directorate, countersigned by the Pr. Chief Commissioner or the Pr. Director General/Director General under whom the officer was working at the time of death would be accepted as proof of the officer /staff to having contracted the disease of corona virus (COVID-19) while on duty.	No Relaxation
4.	In cases of death due to accident, or in mysterious circumstances, police investigation report is enclosed	No Relaxation
5.	Following details of each of the surviving members of the family of deceased official are given: Name, Age, Relationship with the deceased official, in case of dependent children give their marital status, employed (mention earning/income) or studying (mention class/course.	No Relaxation
6.	In case if the surviving beneficiaries are minor children, details of their legal heir ship along with copy of Court Order, if any, have been given.	No Relaxation
7.	A certificate issued by the concerned Commissioner/ HOD after examining the circumstances of the death/ injury of the subject official as to whether the death is attributable to the actual performance of enforcement functions such as anti-smuggling / anti-evasion/ anti-narcotics duties., etc. categorized under (A) or accidents or incidents of violence by terrorists, anti-social elements, etc. while on duty, categorized under (B) or Permanent injury or	No Relaxation

	disability sustained in performance of official duty as categorized under (D)has been enclosed.	
8.	Proposal has been submitted within the prescribed time limit of 2 years from the date of death of the official/ staff or the date when permanent injury or disability was sustained by the official/ staff.	No Relaxation
9.	In case of proposal submitted after the prescribed period of 2 years, reasons for delayed submission of the proposal giving full justification has been enclosed.	No Relaxation
10.	Proposal has been recommended by the Advisory Committee headed by Commissioner/HOD. The Advisory Committee should be headed by the Commissioner/HoD and should have at least one representative each from Group-'A' to 'C' category of officials, including one official from uniformed Group 'C' category (erstwhile Group-D officials). The decisions arrived at by the Advisory Committee should be forwarded, as minutes of meeting, to the Governing Body with full details/justifications for further consideration and Sanction.	No Relaxation

4. It is requested that the relaxation granted hereunder may be given wide publicity, so that the bereaved families of the eligible Departmental officials can be provided immediate relief. The HoDs are also requested to follow-up with the hospitals directly for issue of these requisite documents like- Post-mortem Report, Certificates from the hospitals in the prescribed proformas (Form No. 4 and 4A) etc for speedy settlement of the remaining financial assistance in COVID-19 death cases

Signed by Sucheta Sreejesh
Date: 07-06-2021 16:28:0
Reason: Approved

(Sucheta Sreejesh)
Additional Director General (R&W) &
Member-Secretary Governing Body (W. Fund)

Copy to: -

webmaster.cbec@icegate.gov.in: with a request to place this letter on CBIC's website. The letter may also be shown prominently and be flashed in the headlines.

To,

The Pr. Directors General/ Pr. Chief Commissioners **(All)**

The Directors General/ Chief Commissioners **(All)**

The Pr. Additional Directors General/ Pr. Commissioners (All)

The Additional Directors General/ Commissioners **(All)**

08.03.2024

ETIQUETTE SIMPLIFIED

By Advocate Swapna Sundar

Blueprint

01

Central Civil Services (Conduct) Rules

02

Mobile: Phone Manners

03

Email: Inbox Etiquette

04

Online Communication: Web Courtesy

05

Social Gathering: Gathering Etiquette

06

Communication in Public Places: Public Courtesy

07

Workplace: Office Decorum

08

Dress Code: Attire Guidelines

ETIQUETTE
EFFORT
BUSINESS
POLITE
PERSONAL
RULES
EXPECTATIONS
CULTURE
CONDUCT
PERSONAL
EFFORT
BEST
CODE
PHILOSOPHY
ETIQUETTE
CORUM
CONDUCT
SOCIAL
FORM
NICE
BEST
PROTOCOL
SCHOOL
DECORUM
POLITE
EXPECTATIONS
DECORUM
MANNERS
ETIQUETTE
PERSONAL
RULES
MANUAL
WARDS
BEHAV
PHILOSOPHY
CODE

Central Civil Services Rules

- Promptness and Courtesy
- Observance of Government's policies
- Prohibition of sexual harassment of working women
- Employment of near relatives of Government servant in companies or firms
- Taking part in politics and elections
- Joining of association by Government servants
- Demonstration and Strikes
- Connection with Press or other media
- Criticism of Government
- Evidence before the Committee or any other authority
- Communication of official information
- Subscriptions, Gifts and Dowry
- Public demonstration in honour of Government servants
- Private trade or employment
- Subletting and vacation of Government accommodation
- Investments, lending and borrowing
- Insolvency and habitual indebtedness
- Movable, immovable and valuable property
- Restrictions in relation to acquisition and disposal of immovable property outside India and transactions with foreigners, etc.
- Vindication of acts and character of Government servants
- Canvassing of non-official or other outside influence
- Restriction regarding marriage
- Consumption of intoxicating drinks and drugs
- Prohibition regarding employment of children below 14 years of age
- Interpretation
- Delegation of Powers
- Repeal and Saving

Mobile: Phone Manners

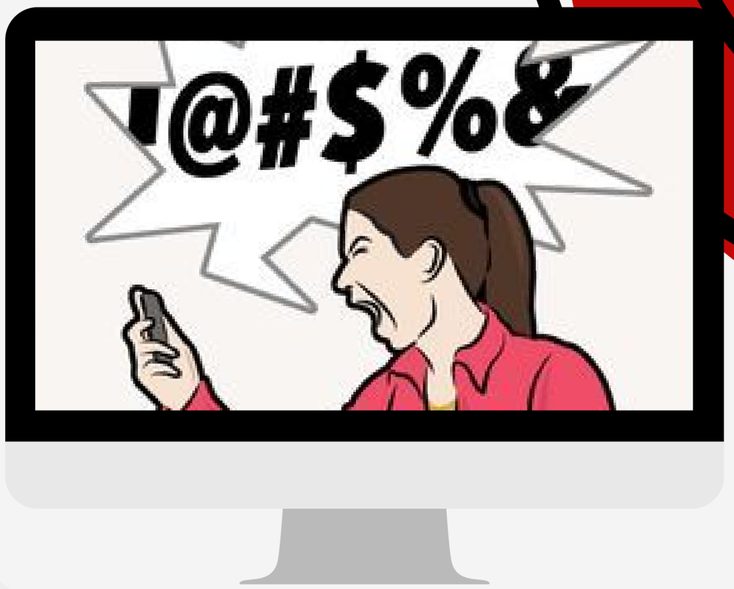
This involves showing respect for your workspace and colleagues by using your phone discreetly and responsibly. For example, refrain from using your phone excessively during working hours and keep conversations brief and quiet.

Email:Inbox Etiquette

This refers to the respectful and efficient handling of emails in your professional communication. For instance, ensure that all official emails are promptly responded to and maintain a clear and organized inbox to prioritize important messages.

Online Communication: Web Courtesy

Being mindful of cultural sensitivities and professional decorum when communicating online, especially in official capacities. For example, please don't use slang or informal language in official emails or communications.



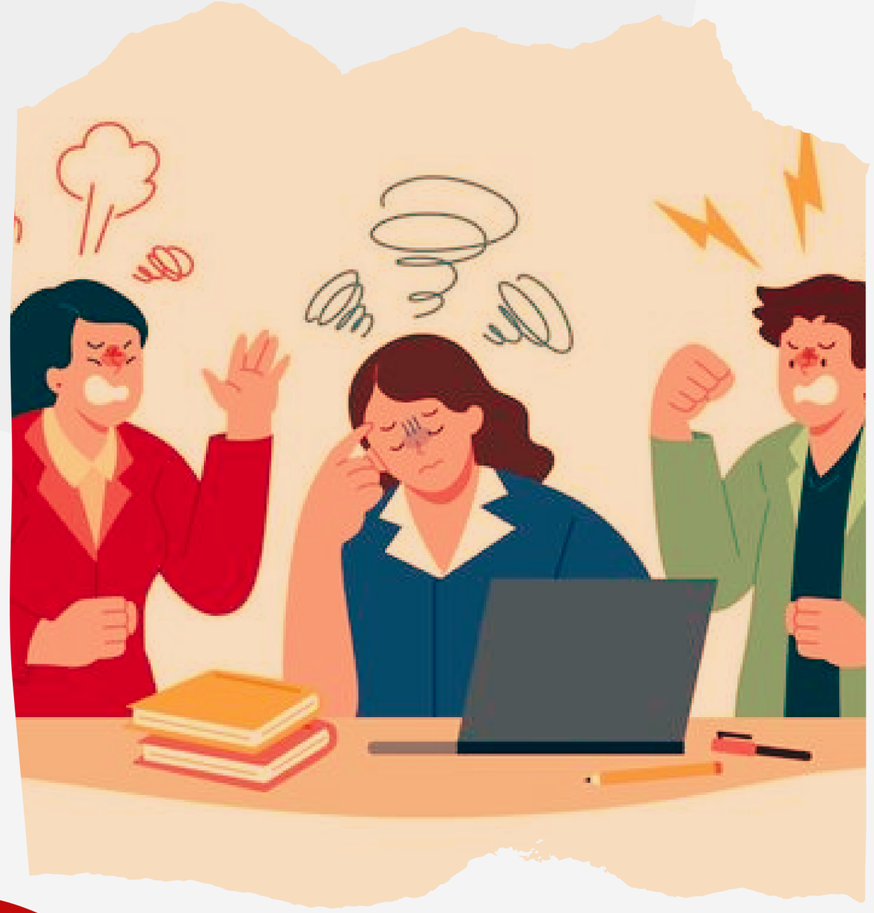
Social Gathering:Gathering Etiquette

This encompasses the appropriate behaviour and conduct when representing the customs office at social events or gatherings. For instance, maintain professionalism and avoid discussing sensitive work-related matters outside the office.

Communication in Public Places: Public Courtesy

Demonstrating respect and consideration for others when communicating in public spaces, even when off-duty. For example, refrain from engaging in loud or disruptive behaviour that may reflect poorly on the customs office.

Workplace: Office Decorum



Upholding the professional standards and code of conduct within the customs office premises. For instance, maintain a clean and organized workspace, adhere to dress code policies, and foster a positive and respectful work environment.

Dress Code:Attire Guidelines

This outlines the expected dress standards for customs office employees, ensuring a professional and uniform appearance. For example, adhere to the prescribed uniform or dress code policy, reflecting the authority and professionalism of the customs office.

Thank You

Contact Details

Advocate Swapna Sundar
Phone Number: 9841282396
Mail ID: swapna@pvsglaw.com

Address: M/s. PVS Giridhar Associates - Law Chambers,
4th floor, Haji S.Madhar Sha Building [Formerly Dare House Annex],
No. 44, 2nd Lane Beach (Moore Street), George Town, Chennai - 600 001.

INTERNAL AUDIT

by

M.S. MANIVASAN, AAO

Introduction of Internal Audit

- The controller general of Accounts has the responsibility for establishing and maintaining a technically sound accounting system in the Departmentalised Accounsts Offices and towards this to establish an efficient internal audit set up in the central civil ministries.

i) <u>The key objectives of ministries and departments in Government of India include</u>:

a) Proper management of public resources and government authority while ensuring compliance with laws, regulations, policies and procedures.

b) Ensuring reliability of financial reporting.

c) Ensuring operational efficiency and effectiveness.

d) Safe guarding against Potential fraud, Waste and Risk management.

ii) The roles and responsiblities of the internal auditing:

a) Appraisal, monitoring and evaluation of individual schemes.

b) Assessment of adequacy and effectiveness of internal controls in general and soundness of financial systems and reliablity of financial and accounting reports in particular.

c) Identification and monitoring of risk factors.

d) Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money.

e) Providing and effective monitoring system to facilitatic mid-course connections.

iii) Types of Internal Audit:

a) Regularity Audit (Audit against- Rules & Orders).

b) Propriety Audit.

c) Performance(Value for money) Audit.

d) Information systems Audit.

e) Financial Audit.

f) Grant of Contract audit.

g) Fraud and financial irregularity audit.

iv) Risk Based Auditing:

a) Audit sampling.

b) Statistical sampling.

c) Sample size.

d) Random number sampling.

e) Interval sampling.

f) Stratified sampling method.

g) Attribute sampling.

v) Computer Assisted Audit Techniques (CAATs):

a) Interactive Data Extraction & Analysis(IDEA).

b) Audit Command Language(ACL).

Management of Internal Audit in Government

i) Purpose and Scope:

a) Organisational setup of Ministry of Department.

b) Mandate of Internal Audit.

c) Internal Audit Character.

d) Resposibilities.

e) Annual Programme.

f) Reports.

g) Access.

h) Independence.

i) Organization structure of internal auditing.

j) Role of Audit Committee.

k) Internal Audit Management Team.

l) Audit Team and Staff.

m) Types of Services.

Internal Audit Process.

i) Planning and preparing for Audit Engagement:

a) Annual Audit Programme

b) Development of Annual Audit Programme

c) Review and updating of audit universe.

d) Risk assessment and prioritization.

e) Identification of organizations/ process and areas with High Risk Rating.

f) Inclusion of special Audit Engagements into work programs.

g) Planning Individual Audits.

h) Planning the Audit engagements.

i) Background study and research by the audit team about the Audit Unit/Organization to understand its business operations and critical priority areas.

j) Preliminary analysis of key controls and risks faced by the organization.

k) Development of engagement objectives along with scope, criteria and approach.

l) Finalization of Audit Plan.

m) Developemt of sample audit work program for a few schemes.

ii) Performing the audit engagement:

a) Intimation of audit.

b) Opening meeting (Entry Conference).

c) Documentation of meetings.

d) Requistioning appropriate record and methodology followed for testing of controls.

e) Audit evidence.

f) Reliablity of audit evidence.

g) Development of working paper for the engagement.

h) Development of Audit observations:

i) Audit work papers.

ii) Permenant audit file.

iii) Current audit files.

j) Conducting exit meeting with the audit client.

Reporting and Follow-up

i) Issue of report to stakeholders.

ii) quality check of audit report.

iii) follow-up actions.

iv) system of monitoring and resolution of audit issues needs to be established.

v) review of pending audit issues in audit committee meetings.

Annexure: II

INTERNAL AUDIT REPORT TEMPLATE

सत्यमेव जयते

Government of India
Ministry of Finance
O/o Chief Controller of Accounts
Internal Audit Wing
New Delhi

IAR No. MoF/01/2012

Internal Audit Report
of (Name of Unit / Scheme audited),
Department of _____,
Ministry of _____, New Delhi
for the period _____ to _____

Internal Audit conducted by

_____
_____
_____
(Write names of Auditors)

From _____to_____

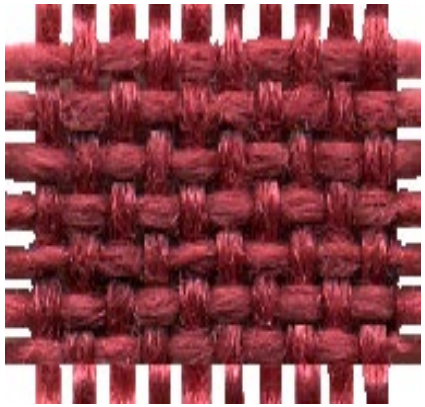
Report Issued on_____

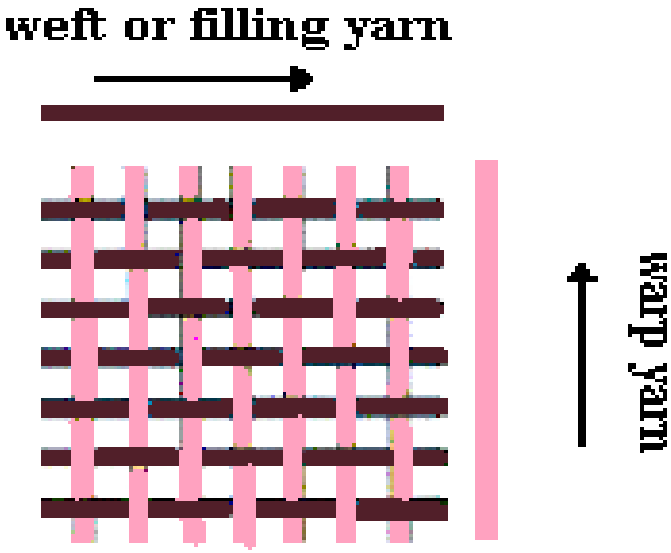
Thank you

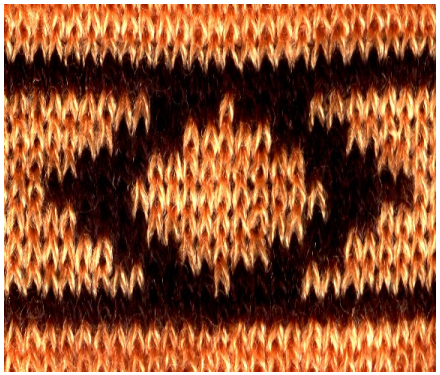
ASSESSMENT & EXAMINATION OF TEXTILES

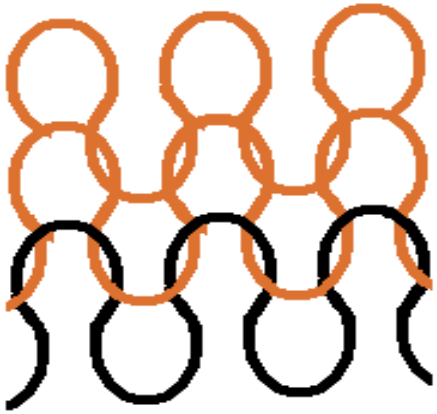
- Arrangement of Chapters in Section XI
- Arrangement of Headings Within Chapters
- Definition of made-ups
- Why all textiles are not under Section XI?
- Challenges in Customs Classification of Textiles

What is woven (Chapter 50 to 55) & Knitted (Chapter 60) ?

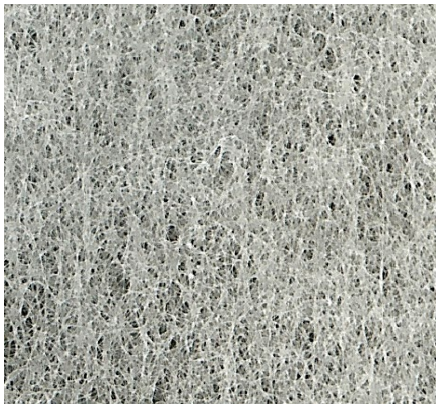


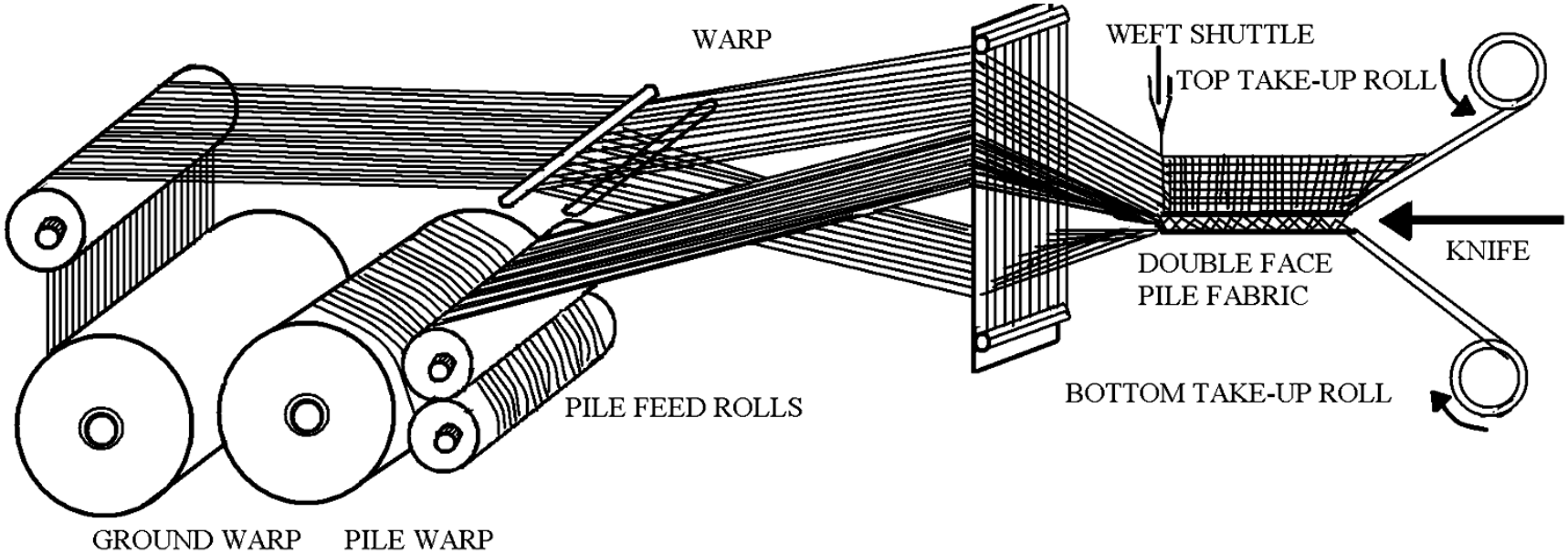




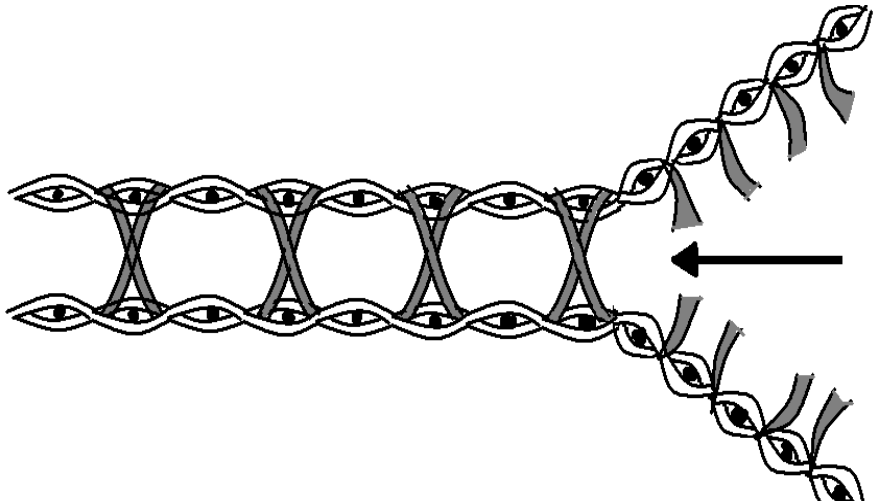


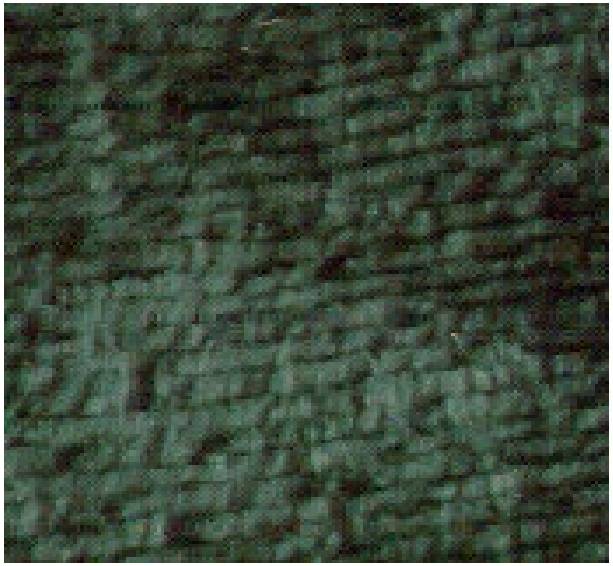
What is non-woven? specially woven?



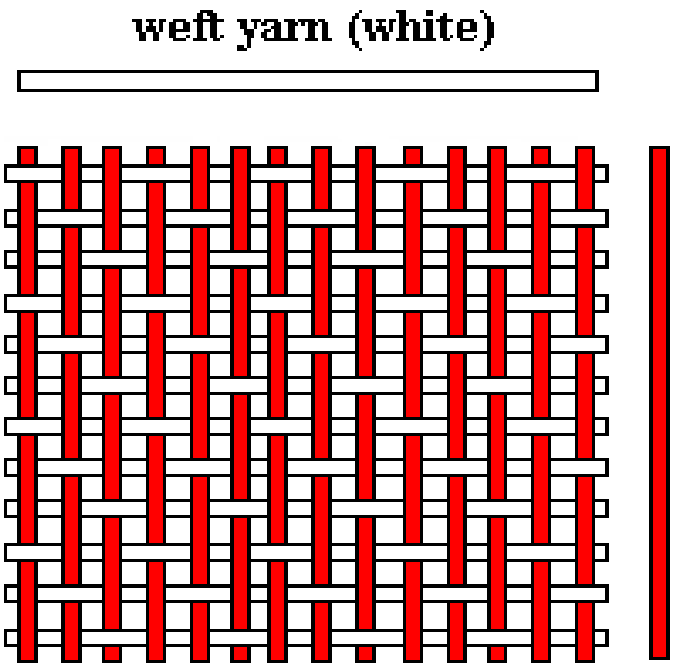


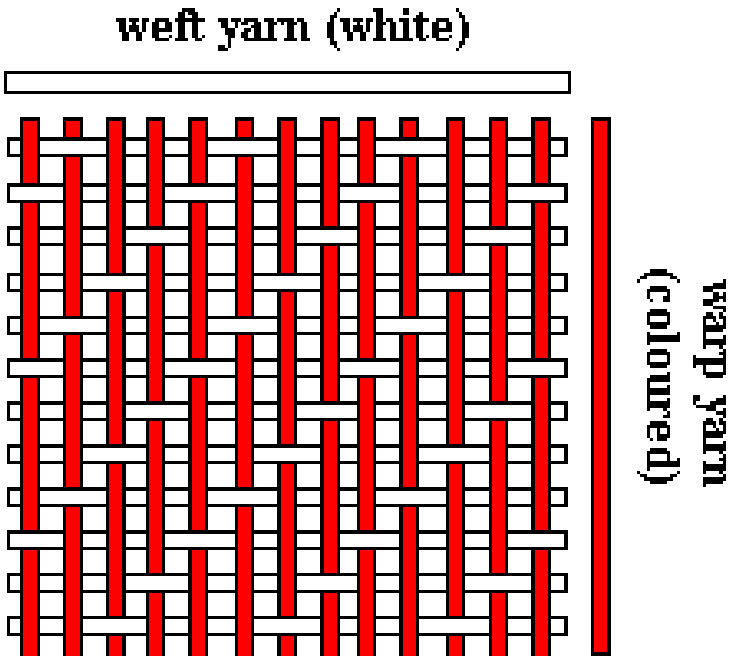
Specially woven? (continued)
Chapter 58



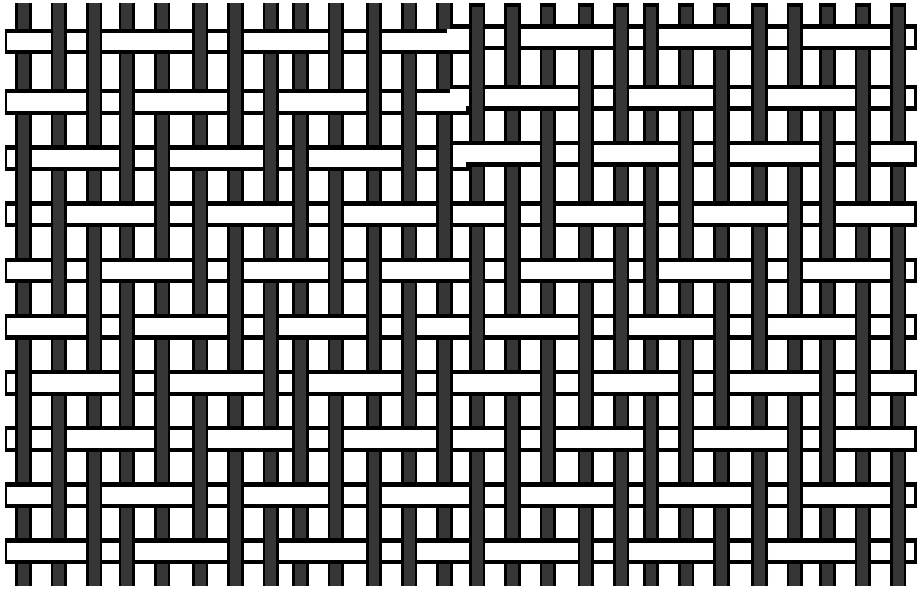


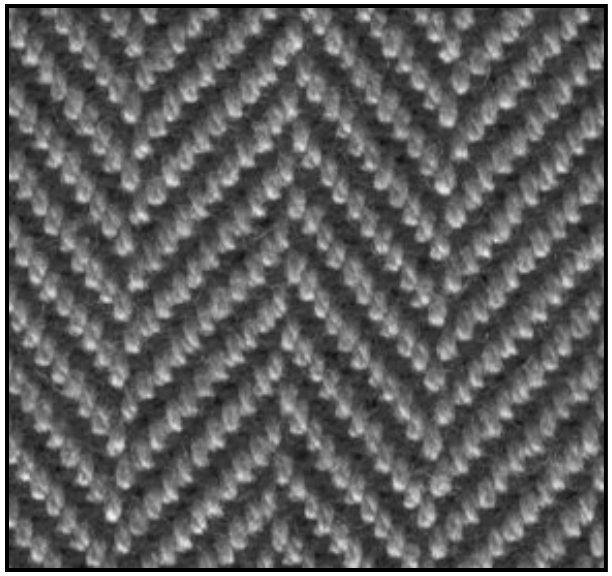
3-thread twill etc (Chapter 52)

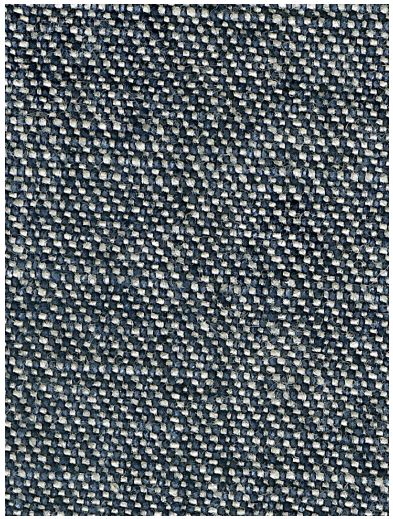




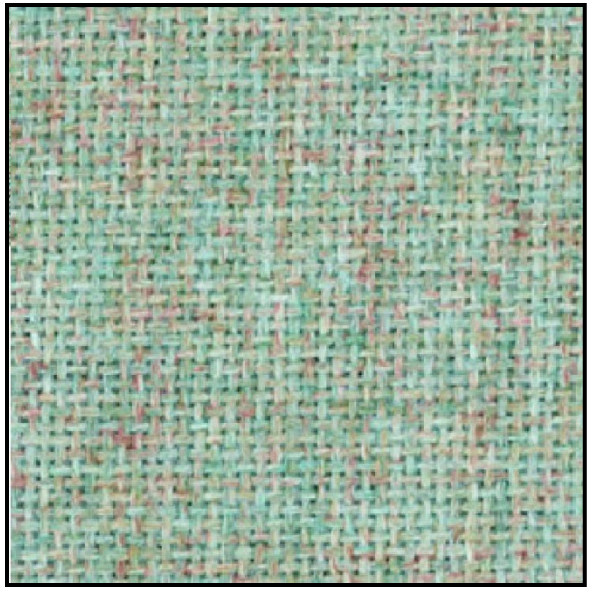
Cross twill – Chapter 52

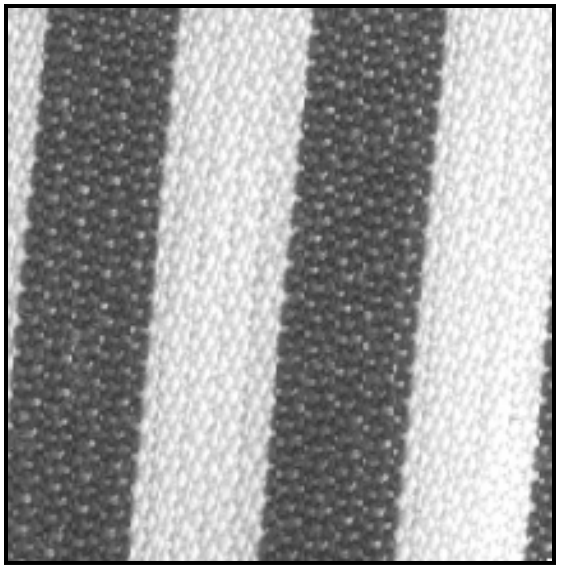


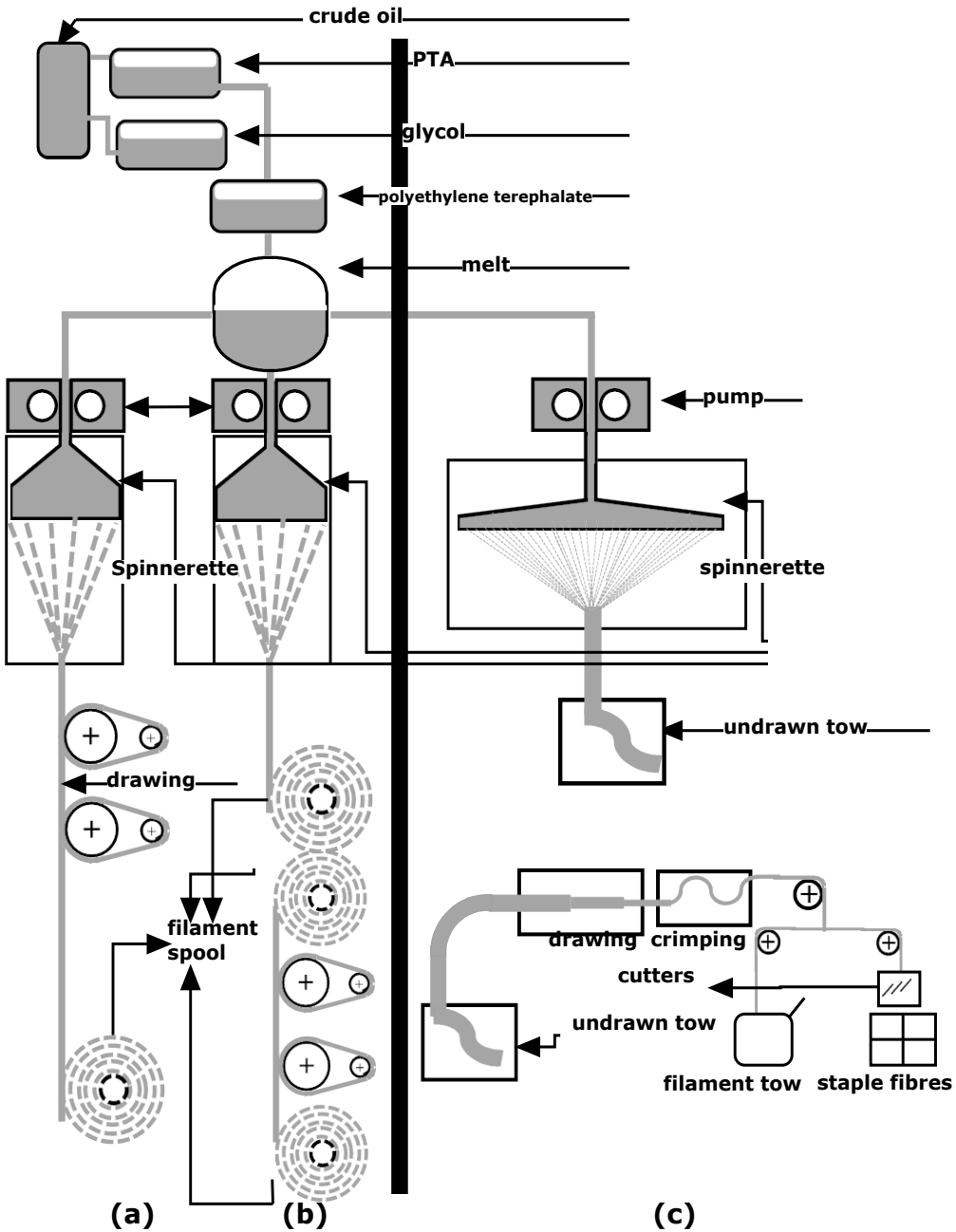




Of Yarns of Different Colors?





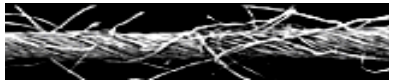


CHAPTER 54 CHAPTER 55

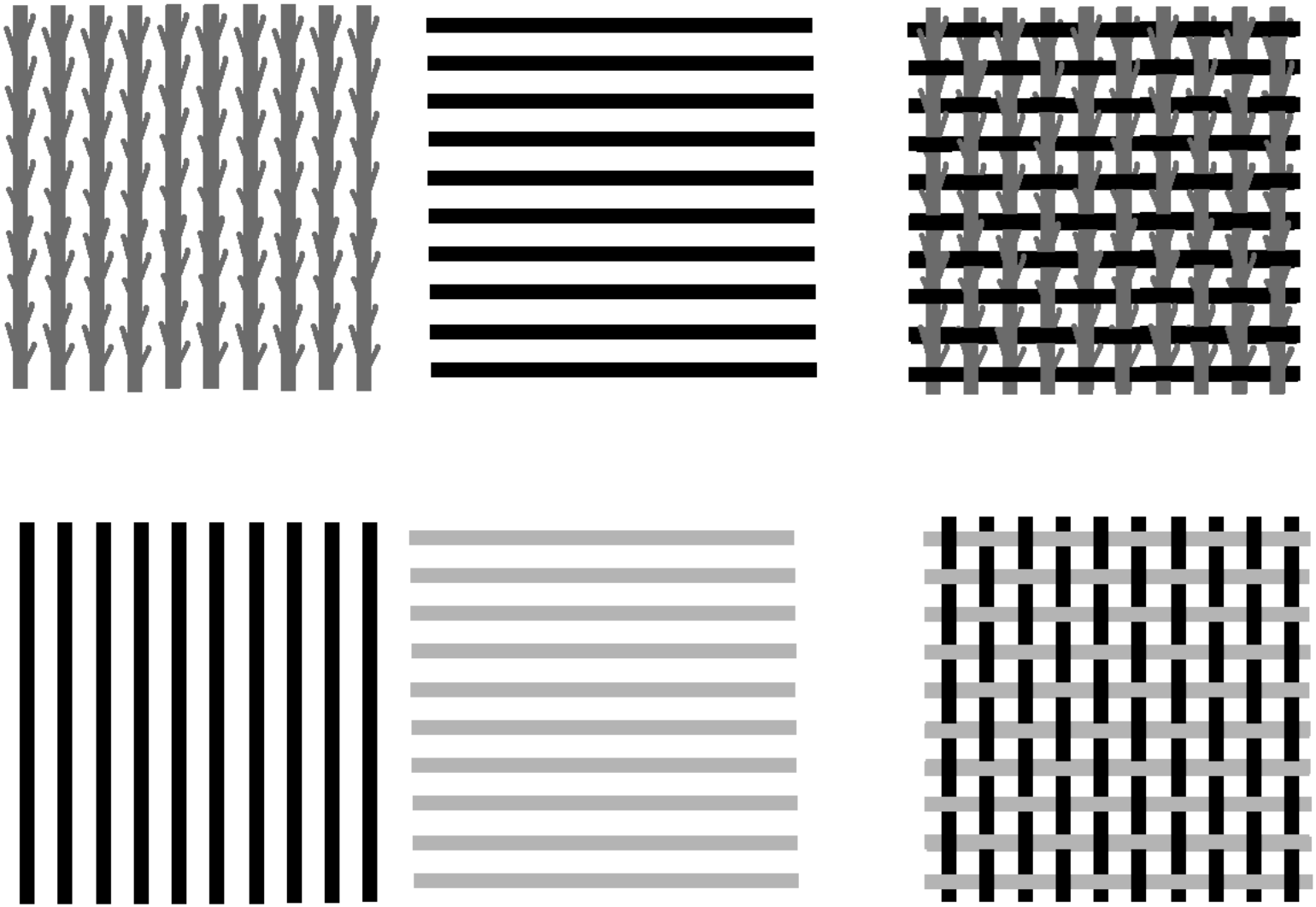
Polypropylene	Polyamide (nylon), aramids
Polyesters	Polytetraflouroethylene
Poly vinyl chloride	Polyacrylonitrile (acrylic)
Poly(methyl methacrylate)	Polyurethane (spandex)
Polyethylene	Poly Vinylidene chloride

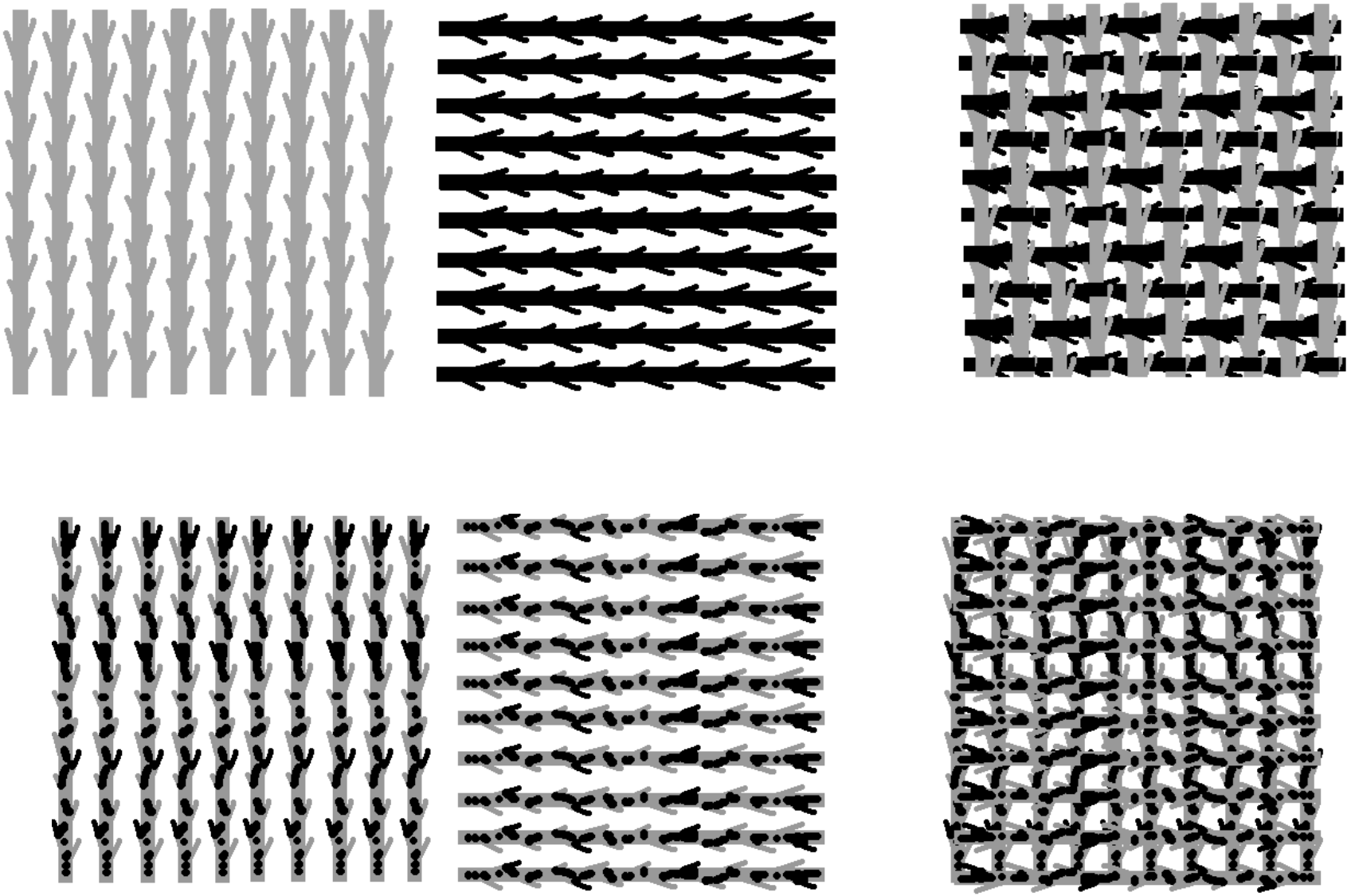
Viscose rayon Bamboo rayon	Alginate fibres
cellulose acetate	Cellulose triacetate
cuprammonium	Saponified rayon
High Wet Modulus rayon(polynosic)	Protein fibres

Sl no	100% polyester filament yarn of heading 5402	100% polyester spun yarn of heading 5509
1	This is a continuous long strand of filaments bundled together upto a few thousand metres in length without any break.	This is also a long spun yarn upto few thousand metres but it is composed of small staple fibres which are twisted together to form the long length.
2	This yarn straightway comes from the polymer melt.	This yarn is produced after carding, drawing, combing and ring frame twisting of staple fibres.
3	This appears like:	This appears like:
4	This is a smooth rod like structure.	This is rough in structure due to fibre end protruding as shown above.
5	This is measured in direct Tex/Decitex or Denier system. Higher the or Denier coarser it is.	This is measured in cotton count (‘s) system. Higher the count, finer it is.
6	Fabric of this yarn is relatively harsh on human skin as there are no air pockets within yarn.	Fabric of this spun yarn is much soothing to human skin. It is relatively bulky and cozy.

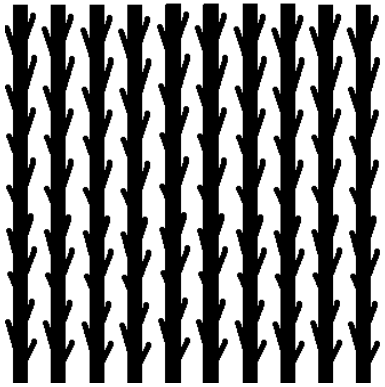


- **A fabric with composition 45% wool, 30% viscose, 15% polyester, 10% spandex, 56” wide.**
- In this example, Section Note 2(B)(b) &(c) is to be applied. Wool predominates but that does not mean that the fabric will be classified under Chapter 51. Before deciding predomination, the components of viscose, polyester and spandex are to be added. In terms of Section Note 2(B) (c), whenever, Chapters 54 and 55 compete with any other chapter, they have to be taken as one chapter. Textile materials of Chapters 54 and 55 are viscose, polyester and spandex. Their aggregate weight is 55% which is more than 45% of wool. The fabric under question is now to be classified under Chapter 55 only. Viscose staple fibres predominate over other fibres. The appropriate classification shall be under **subheading (551630)** as woven fabrics of artificial staple fibres containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hairs

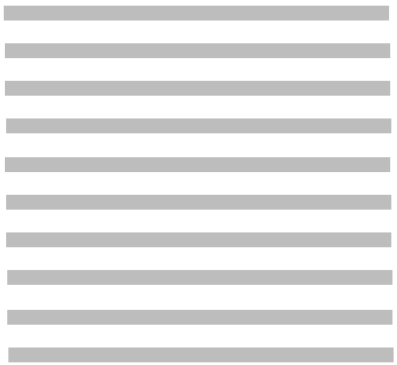




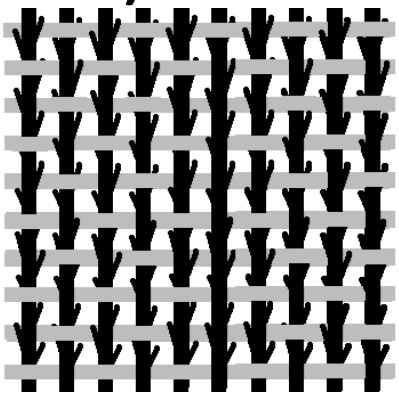
dyed woven fabric of polyester /cotton blend of 52:48 of 160 gsm (5407 82 vs 5513)



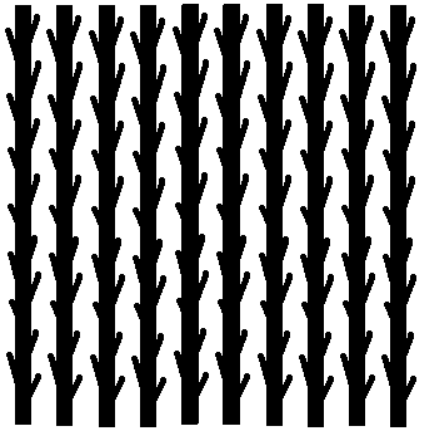
Cotton spun yarn
of Chapter 52



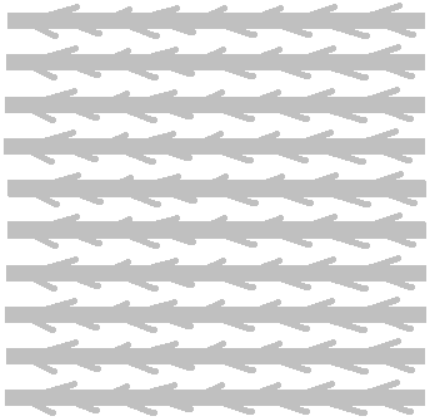
polyester filament yarn
of heading 5402



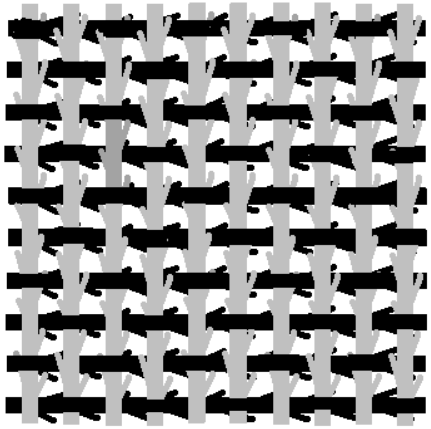
Polyester/cotton
52:48 blended fabric



Cotton spun yarn
of Chapter 52



polyester spun yarn
of heading 5509



polyester/cotton
52:48 blended fabric

Guidelines for Classification of Woven Fabrics under Chapter 54

•This Chapter does not include specially woven fabrics such as pile or corduroy fabrics, net or mesh fabrics, gauze fabrics, chenille fabrics, narrow woven fabrics, terry towel fabrics etc (**Chapter 58**).

•It does not include impregnated, coated, covered, or laminated woven fabrics of man-made filaments. The coating or lamination etc must be visible with the naked eye (**Chapter 59**).

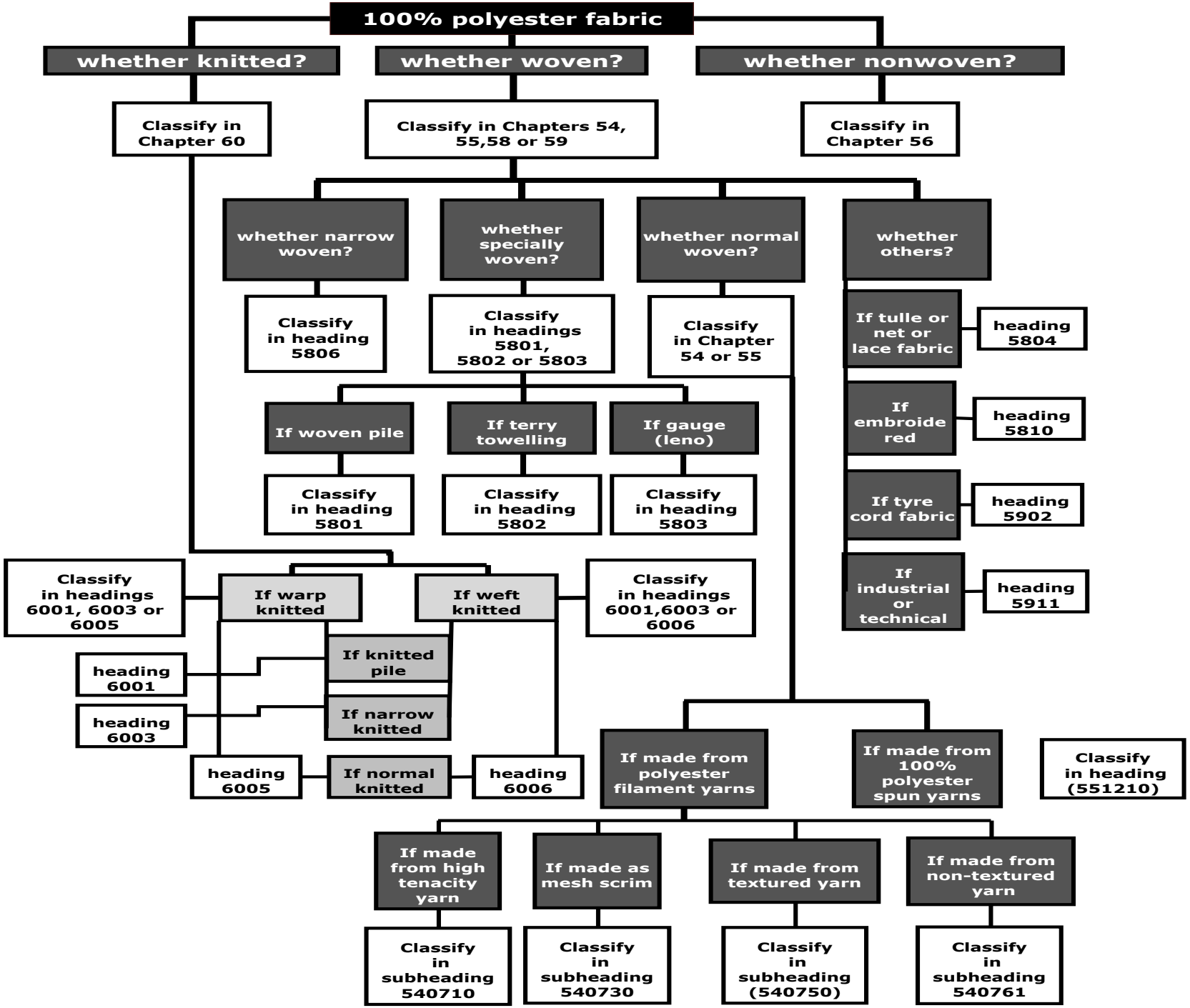
•It does not include non woven fabrics (**Chapter 56**)

•It does not include knitted fabrics of man-made filaments (**Chapter 60**).

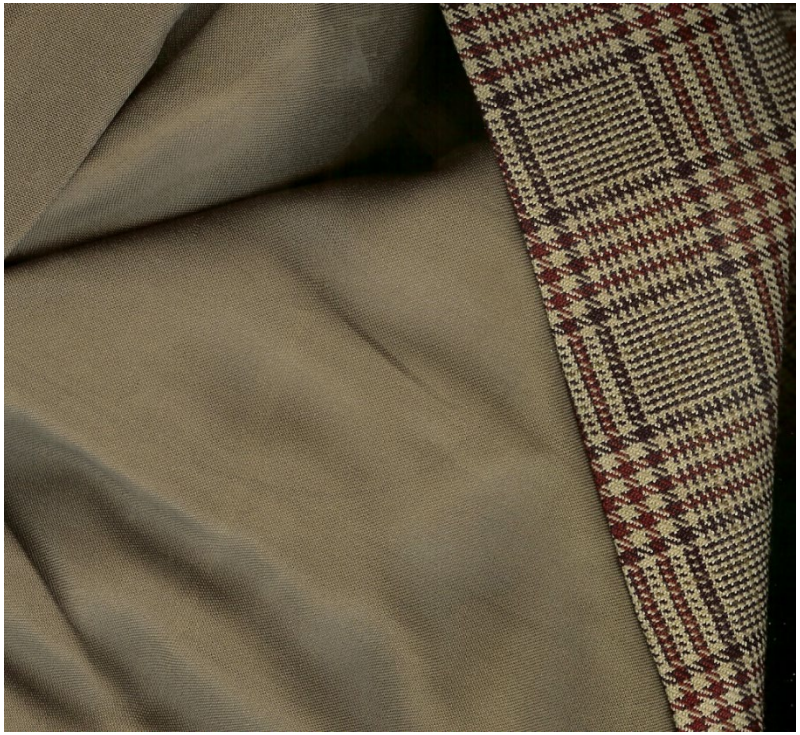
•Unlike cotton fabrics and fabrics made from spun yarn, the classification of woven fabrics of man-made filaments does not require information of the weave and grammage.

•Go for microscopic test to find whether the polyester yarn in the fabric is textured or non-textured.

•Last but not the least, the fabrics of **Chapter 54** should not be confused from the woven fabrics of **Chapter 55**. Woven fabrics of **Chapter 55** are made from spun yarns and not from filament yarns.

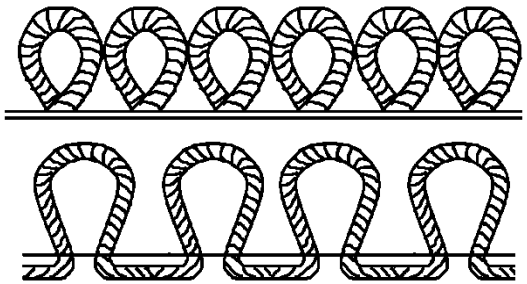

100% polyester fabric
whether knitted?
whether woven?
whether nonwoven?
Classify in Chapter 60
Classify in Chapters 54, 55,58 or 59
Classify in Chapter 56
whether narrow woven?
whether specially woven?
whether normal woven?
whether others?
Classify in heading 5806
Classify in headings 5801, 5802 or 5803
Classify in Chapter 54 or 55
If tulle or net or lace fabric
heading 5804
If embroide red
heading 5810
If tyre cord fabric
heading 5902
If industrial or technical
heading 5911
If woven pile
If terry towelling
If gauge (leno)
Classify in heading 5801
Classify in heading 5802
Classify in heading 5803
Classify in headings 6001, 6003 or 6005
If warp knitted
If weft knitted
Classify in headings 6001,6003 or 6006
heading 6001
If knitted pile
heading 6003
If narrow knitted
heading 6005
If normal knitted
heading 6006
If made from polyester filament yarns
If made from 100% polyester spun yarns
Classify in heading (551210)
If made from high tenacity yarn
If made as mesh scrim
If made from textured yarn
If made from non-textured yarn
Classify in subheading 540710
Classify in subheading 540730
Classify in subheading (540750)
Classify in subheading 540761

Lining/Interlining/Shell fabric

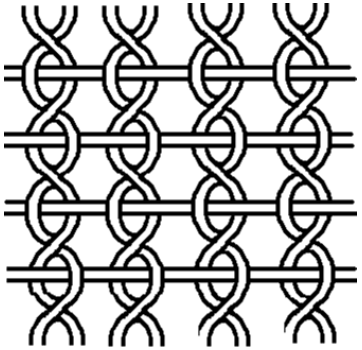


Misc patterns of fabric construction

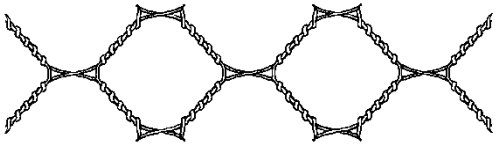
- Terry Towel

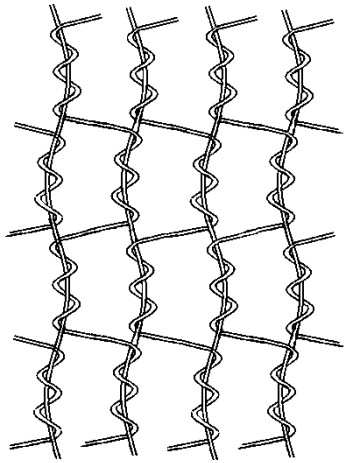


- Gauze fabric

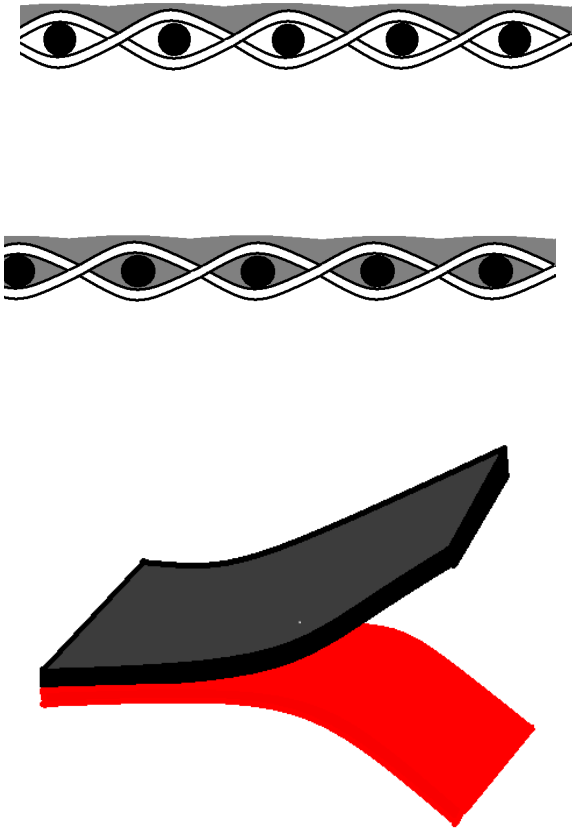


- Net Fabrics

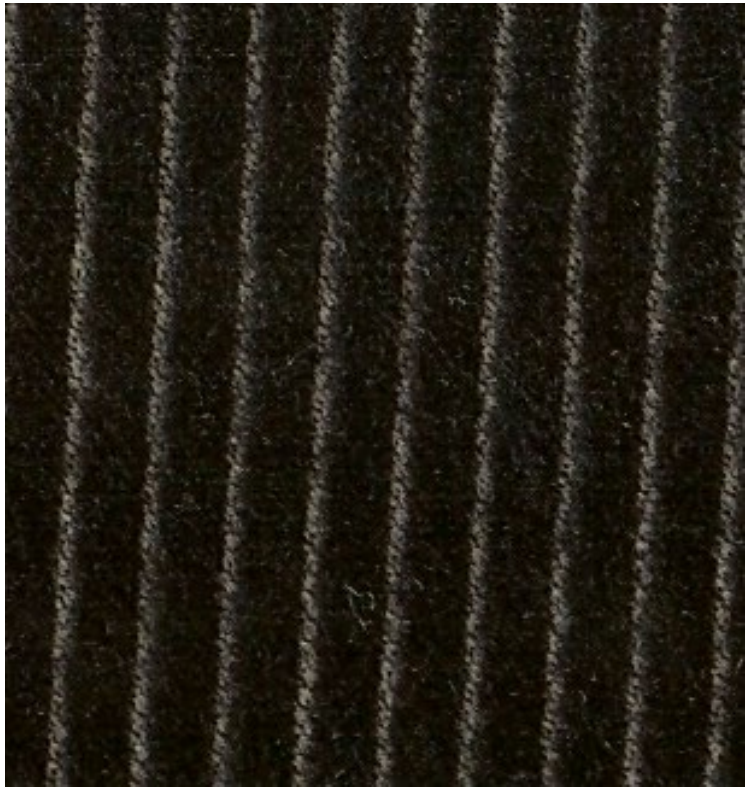


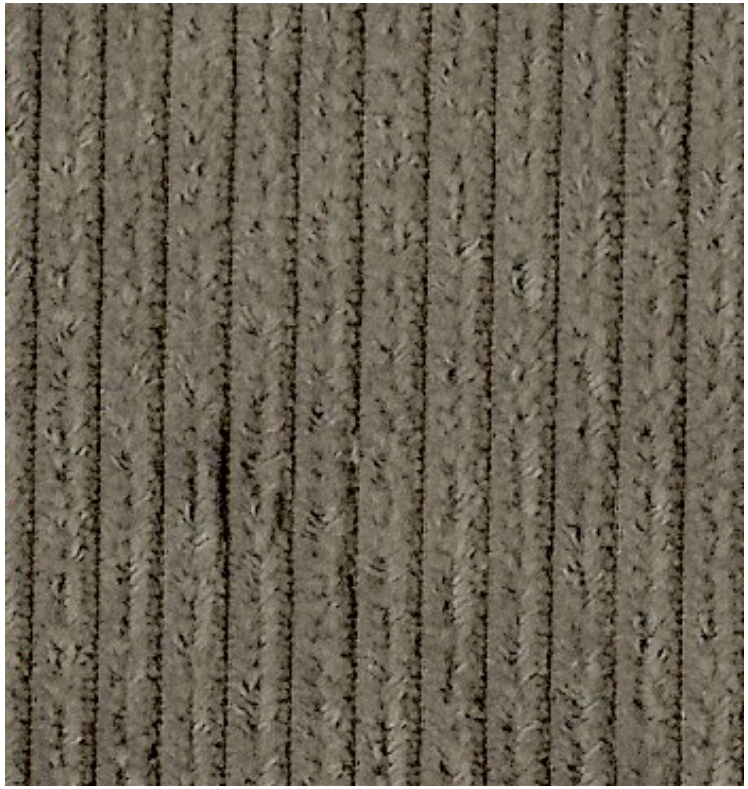


Concept of coating, impregnation & lamination



Flock (59) vs Velvet/velveteen(58)





Warp Knit (headings 6001 to 6005) vis-à-vis Weft Knit (all headings of Chapter 60 other than heading 6005)

The major differences are:

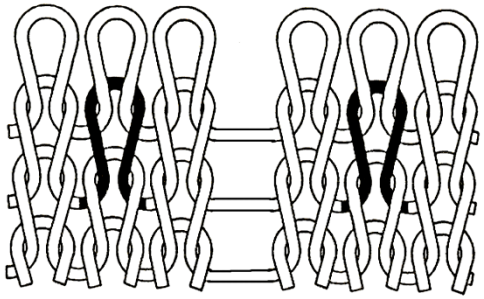
•Warp knit fabric is always made by machine. Weft knit fabric is made by hand or machine. Hand knitted fabric should not be classified under **heading 6005.** This heading covers warp knit fabrics only.

•Warp knit fabric does not stretch much because of its vertical construction. Weft knit stretches in all directions, more in horizontal direction.

•Warp knit fabrics does not 'ladder'. In weft knit, if it is unravelled or a loop is missed or pulled out, it forms a ladder like structure as shown in **Fig 13.10**.

•Weft knit can be unravelled row by row across the width of the fabric. Warp knit does not open up easily.

•Warp knit is more dimensionally stable than weft knit. It is more like woven fabric.



Interpretative Rules & Textile Garments of Chapters 61 & 62

The classification of a textile garment is not affected by the presence of ‘parts’ or accessories, provided the presence of such parts or accessories does not constitute more than mere trimming. A shirt without buttons or snap fasteners is incomplete and it cannot be worn as such. In such a case, buttons and snap fasteners become a part of shirt but they do not constitute more than a trimming. Similarly, embellishments such as badges, beads, sequins, rosettes etc., are also not taken into account. Therefore, in most of the cases, a garment is classified according to its outer shell fabric as it imparts the essential character to the garment. **Interpretative Rule 3 (b)** is made applicable here.

A garment would be classified as knitted or woven depending upon the type of fabric of the outer shell. If the garment is made partly of knitted fabric and partly of woven fabric, it shall be classified as of that fabric which gives the essential character. Thus, if the knitted fabric imparts the essential character, it shall be classified in **Chapter 61** as knitted and in **Chapter 62** as woven (not knitted or crocheted), if the essential character is derived from the woven fabric. **Interpretative Rule 3(b)** is made applicable here

Unfinished and incomplete garments are classified as complete garments provided they have the essential character of the finished product. Semi-tailored or semi-stitched or knit-to-shape garments are to be classified in their respective headings. However, part of garments will be classifiable in **heading 6117**.

G.A.R. 14-C
Sub-bill (LTC)
T.R. 25

CENTRAL

Sub-bill No. .....

LEAVE TRAVEL CONCESSION BILL

For the Block of years ..... To .....

(NOTE:— *This bill should be prepared in duplicate—one for payment and the other as office copy)*

PART—A

(To be filled in by the Government servant)

1. Name ..... 2. Designation .....

3. Pay ..... 4. Headquarters .....

5. Nature and period of leave sanctioned:

Nature of leave ..... From ..... To .....

6. Particulars of members of family in respect of whom the Leave Travel Concession has been claimed:

Sl. No.	Name(s)	Age	Relationship with the Govt. servant

7. Details of journey(s) performed by Government servant and the members of his/her family

Departure		Arrival		Distance in km.	Mode of travel	Class of Accommodation used	No. of fares	Fares Paid		Remarks
Date & Time	From	Date & Time	To					Rs.	P.	

8. Amount of advance if any, drawn ... ... Rs. .....

9. Particulars of journey(s) for which higher class of accommodation than the one to which the Government servant is entitled, was used, (Sanction No. & date to be given).

Place		Mode of Conveyance	Class to which entitled	Class by which actually travelled	No. of fares	Fare Paid	
From	To					Rs.	P.

10. Particulars of journey(s) performed by road between places connected by rail:

Name of places		Class to which entitled	Rail fare	
From	To		Rs.	P.

CERTIFIED THAT:

1. The information as given above is true to the best of my knowledge and belief; and
2. That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of years.....to.....

Date .....

Signature of Government servant

PART – B

(To be filled in by the Bill Section)

1. The net entitlement on account of leave travel concession works out to Rs.....
(Rupees.....)

as detailed below:

		Rs.	P.
(a) Railway / Air / Bus / Steamer fare	...		
(b) *Less* amount of advance drawn *vide* Vr.No.....date.....	...		
Net Amount Rounded off	...		

2. The expenditure is debitable to: .....

Bill Clerk
(initial)

Drawing and Disbursing Officer
(Signature)

Countersigned

Controlling Officer
(Signature)

Certified that necessary entries have been made in the Service Book of

Shri/Smt./Kum. .....

(Signature of the officer authorised to attest entries in the Service Book)

सरकारी कर्मचारी द्वारा दिया जाने वाला प्रमाणपत्र
CERTIFICATE TO BE GIVEN BY THE GOVERNMENT EMPLOYEE

1. मैंने अभी तक दो/चार वर्षों 20_____ एवं 20_____ के ब्लॉक में मेरे या परिवार के सदस्यों के संबंध में छुट्टी यात्रा रियायत के लिए कोई अन्य दावा प्रस्तुत नहीं किया है ।
I have not submitted any other claim so far for Leave Travel Concession in respect of myself or my family members in respect of the block of Two /Four years 20 ..... and 20 .....

2. मैंने, _____ बच्चों समेत मेरे / मेरी पत्नी / पति द्वारा की गई यात्रा से संबंधित छुट्टी यात्रा रियायत के लिए पहले से ही या.भ. आहरित कर लिया है । यह दावा _____ बच्चों समेत मेरे / मेरी पत्नी / पति द्वारा की गई यात्रा के संबंध में है जिनमें से किसी ने भी पिछले अवसर पर उस पार्टि के साथ यात्रा नहीं की है ।
I have already drawn T.A. for the Leave Travel Concession in respect of a journey performed by me/ my wife/ my husband with ..... children. This claim is in respect of the journey performed by my wife/ my husband/ myself with ..... children, none of whom traveled with the party on the earlier occasion.

3. यह यात्रा _____ बच्चों समेत मेरे / मेरी पत्नी / पति द्वारा घोषित गृह नगर, यानि, _____ / अखिल भारतीय छुट्टी यात्रा रियायत, यानि, _____ तक की गई है ।
The journey has been performed by me/my wife/my husband with ..... children to the declared Home Town, viz _____ / All India Leave Travel Concession viz. _____ _____.

4) कि मेरे पति / पत्नी सरकारी सेवा में कार्यरत नहीं है ।
That my husband / wife is not employed in Government Service.

5) कि मेरे पति / पत्नी सरकारी सेवा में कार्यरत हैं और संबंधित दो / चार वर्षों के ब्लॉक के लिए उनके द्वारा उनके लिए या परिवार के किसी सदस्य के लिए अलग से रियायत का लाभ नहीं उठाया गया है ।
That my husband / wife is employed in Government service and the concession has not been availed by him /her separately or for himself / herself or for any of the family members for the concerned block of Two / Four years.

दिनांक/Date:

सरकारी कर्मचारी के हस्ताक्षर
SIGNATURE OF THE GOVT. SERVANT

नियंत्रण अधिकारी द्वारा दिया जाने वाला प्रमाणपत्र
CERTIFICATE TO BE GIVEN BY THE CONTROLLING OFFICER

प्रमाणित है / CERTIFIED THAT:

1) कि श्री / श्रीमती / सुश्री_____(सरकारी कर्मचारी का नाम), ने यात्रा के लिए रवाना होने की तारीख पर एक वर्ष या उससे ज्यादा के लिए लगातार सेवा की है ।
that Shri/Smt/Ms. (Name of the Government employee) ..... had rendered continuous service for one year or more on the date of commencing the outward journey.

2) कि गृह मंत्रालय के दिनांक 11 अक्तूबर, 1956 के का.ज्ञा.सं.43/1/55-स्था.(क) भाग II, के पैरा 3 के अंतर्गत श्री/श्रीमती/सुश्री_____ की सेवा पंजी में निर्धारितानुसार आवश्यक प्रविष्टियाँ कर दी गई हैं ।
that necessary entries a required under para3 of the Ministry of Home Affairs' O.M. no.43/1/55-Ests(A) Part II, dated the 11th October, 1956 have been made in the Service Book of Shri/Smt/Ms. .....

नियंत्रण अधिकारी के हस्ताक्षर एवं पदनाम
SIGNATURE OF CONTROLLING OFFICER & DESIGNATION

Sl. No	Name	Designation
1	Sanjeeth Kumar Singh	TA
2	Rahul Mohan	TA
3	Nikhil Rawat	TA
4	Hitesh Mittal	TA
5	Shanthi R	TA
6	D.Jean Phillip	TA
7	Raj Kumar Singh Meena	TA
8	Aanya Gupta	TA
9	Rahul Sharma	TA
10	B. Babu	TA
11	Sanjay Kumar Bairwa	TA
12	G.Parveen	TA
13	S. Ramamoorthy	TA
14	Roshni K	TA
15	Kodam Vinay Kumar	TA
16	Chandrasekar DT	TA
17	Gollamuri LakshmaReddy	TA
18	Manish Meena	TA
19	Deepak Kumar	TA
20	Anshika Mallick	TA
21	L.Murugiah	TA
22	R ASWA GHOSH	TA
23	KAPIL KUMAR	TA
24	SATYAJIT KHUNTIA	TA
25	BALMIKJ PURBEY	TA
26	PANKAJ PRADHAN	TA
27	AMUDALA MOHAN	TA
28	DONI J. MANOJ VASAN	TA
29	NANDHIKOLA SRINUVAS	TA
30	ASHUTOSH MEENA	TA
31	MOHIT	TA
32	AYUSH GUPTA	TA
33	BHAGIRATH JANGU	TA
34	JOE FERDIN M	TA
35	TABASSUM ANSARI	TA
36	MANJEET	TA
37	ADITYA THAKUR	TA
38	ANKIT RAJ	TA
39	BANTY SINGH	TA
40	HIMANSHU RANJAN	TA
41	JAYASURYA T	TA
42	DELEON YOLMO	TA
43	PRATYA AMRIT	TA

44	Vishal	TA
45	Pavidhra M	TA
46	Ashutosh Kumar	TA
47	Sophia K	TA
48	Murugesan K	TA
49	G saravana Kumar	TA
50	Dheeraj Kumar Verma	TA
51	K Sivaramaselvan	TA
52	M. Karpagamurthi	TA
53	K. Rajkumar	TA
54	S. Satheesh	TA
55	K. Vinoth Kumar	TA
56	K.P.Muthusamy	TA
57	M. Venkatesan	TA
58	N. Renganathan	TA
59	M. Durai Pandian	TA
60	M. Kamitha Parveen	TA
61	K. Shalini	TA
62	M. Mohamed Rafeek	TA
63	T.Balagurunathan	TA
64	N.Udayakumar	TA
65	K.Murugesan	TA
66	Raj Kumar Meena	TA
67	Dev Raj Meena	TA
68	Ranvijay	TA
69	S Gaffar Ahamed	TA
70	Afjal Alam	TA
71	Anisha	TA
72	J. Joshua Benedict Wesley	TA
73	M. Mikeelcin	TA
74	Pankaj Sharma	TA
75	Raja Vishnoi	TA
76	Maria Susai L	TA
77	Jeffryn Raj	TA
78	Partha Banerjee	TA
79	Sachin Mishra	TA
80	ALEKH YADAV	TA
81	MARUTHACHALAM A	TA
82	KARUNAMOORTHI. V	TA
83	T.PRADEEP RAJKUMAR	TA
84	PADMANATHAN R	TA
85	ANANDAVALLI G	TA

Place of posting	Employee Code
Hqrs, Madurai.	10413
Dindigul II Division	10416
Rajapalayam Divison,	10447
Audit Commissionerate, Coimbatore	9758
Audit Commissionerate, Coimbatore	8196
Tirunelveli Sub-C ommissionerate (Under Madurai C ommissionerate	8148
Chennai South	10401
Chennai South	10436
Chennai South	10429
Chennai South	6194
Chennai South	10400
IrrungattukottaiChennai outer	6849
Tambaram, Chennai outer	1555
Hqrs, Chennai Outer	9846
Hqrs, Chennai Outer	9528
Chennai outer	9842
Hqrs, Chennai Outer	-
Hqrs, Chennai Outer	10397
Hqrs, Chennai Outer	10433
Hqrs, Chennai Outer	-
CHENNAI AUDIT I COMMISSIONERATE	6732
IMPORT	98893
General	99340
General	99361
General	99694
General	99644
General	99681
General	99688
General	99722
General	99682
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned
General	Not yet assigned

Puducherry	10378
Puducherry	10380
Puducherry	10420
Puducherry	6756
Puducherry	6914
Puducherry	6916
Custom House, Tuticorin	9753
Custom House, Tuticorin	8164
GST, Salem Commissionerate, Erode - II- Division	8151
Hqrs. DDO, Trichy Customs	6754
Hqrs. DDO, Trichy Customs	8185
Hqrs. DDO, Trichy Customs	8186
Customs Division, Tuticorin	8142
Hqrs. DDO, Trichy Customs	8141
Coimbatore Airport	8145
GST Hqrs. Trichy	8153
GST Hqrs. Trichy	8154
Thanjavur Division	8187
Division-II, Trichy	8188
Hqrs. Madurai	2019
Hqrs. Madurai	4398
Madurai-II Dvn.	8119
Chennai Audit - I Commissionerate	10403
DRI, Chennai	
Audit-II,Chennai	
Audit-II,Chennai	2352
Chennai North Commissionerate	10394
Chennai North Commissionerate	
Chennai North Commissionerate	9844
Chennai North Commissionerate	9845
Chennai North Commissionerate	
Chennai North Commissionerate	9833
Chennai North Commissionerate	1533
Pr. CCO, Chennai	9852
Pr. CCO, Chennai	10385
Pr. CCO, Chennai ((on loan basis to DG Systems, Chennai)	9517
Coimbatore IV Dvn.	N/A
Coimbatore II Dvn	6679
Coimbatore I Dvn.	3926
Coimbatore I Dvn.	6840
Coimbatore IV Dvn.	8159
Coimbatore IV Dvn.	8169

Email ID	Mobile No (Whats app)	SC/ST/OBC/ General
sanjeetks.1007@gov.in	7091413597	EWS
rahulm.0405@gov.in	9128088987	SC
nikhilrawat.98@gov.in	8755044524	ST
hitesh.mittal@gov.in	9899680578	GEN
shanthir.g061701@gov.in	9600998424	SC
soccerphilip@ gmail.com / jeanpd.c111501 @gov.in	9384137307	Others
rajkrmeenabtp@gmail.com	9411666983	ST
aanya7323@gm ail.com	8102463955	OBC
Imrsharma27@gmail.com	9521648401	General
subhababu2005@gmail.com	9551860568	SC
sk3215028@gmail.com	9982408408	SC
GP.G060801@GOV.IN	9940688060	OBC
Ramamoorthrr.g069901 @gov.in	9789251501	OBC
Roshinicegst.psf@gov.in	9176071264	OBC
Vinayvk.g062001@gov.in	9642509512	SC
Chandru91192@gov.in	9629407565	OBC
Lakshma975@gmail.com	9676307447	General
Manish.2056@gov.in	9672196865	ST
Deepak.05031998@gov.i n	9304744053	EWS
Anshika.mallick@gov.in	7488891393	General
murugiahm.g060801@gov.in	9600880426	OBC
rahulaswa5@gov.in	8870687964	SC
kapil.28@gov.in	8851023266	UR
Satyajit.117@gov.in	9348909200	OBC
purbeyba1miki2@gmail.com	6200012087	OBC
pankajpradhan0007@gmail.com	9777575101 / 6370321036	OBC
mohan.amudalalll@gmail.com	7989480513	OBC
vasanmanojl 78@gmail.com	7397259079	OBC
srinuvas079@gmail.com	8438420325	SC
ashutosh1814meena@gmail.com	8690351885	ST
soroutmohit007@gmail.com	7988495537	EWS
cricketer1920.ayush@gmail.com	7470878826	EWS
bhagirathjangu754@gmail.com	6375393102	OBC
ferdinfrank@gmail.com	9884685409	UR
tabassumanssari26061998@gmail.com	6306170450	OBC
manjeetdinodia34@gmail.com	9812647997	SC
thakuradii786@gmail.com	8219817012	EWS
ankitrajar1999@gmail.com	7481066073	OBC
bantysingh200204@gmail.com	7568145201	EWS
himanshu.focus20l5@gmail.com	9113431270	OBC
jayasurvasekar@gmail.com	6373957351	SC
delenyo1mo98@gmail.com	8972031773	ST
iampratya494@gmaii.com	9007476175	EWS

dhamivishal96@g mail.com	7982290544	Gen
pavidhramahaling am1998@gmail.co m	7598375495	OBC
ashutoshk226@g mail.com	7909001846	ST
ks.g060501@gov.in	9994083480	OBC
murugesank.g060801@gov.in	9626024007	ST
gs.g060901@gov.i n	9442441300	SC
dheeraj.cbic@gov.in	9807721372	SC
sivarama.selvan@gov.in	9994272210	SC
manickmoorthy@gmail.com	9994338122	OBC
rajkk.g06oy01 @gov.in	8443562713	SC
s.satheesh.g060801 @gov.in	8599908888	SC
Vinothkk.c111601 @gov.in	9944549498	OBC
muthusamy.c110401 @gov.in	9894567215	GEN
venkatjones @gmail.com	9994089002	SC
nrenga1 @gmail.com	9843606929	OBC
duraipandian.c111 601@gov.in	9944034642	SC
kamithapm.c11160 1@gov.in	9486338639	OBC
senthilshalu1985@ gmail.com	9080805744	OBC
mmr.c110801@go v.in	8778810657	OBC
Balagurunat.c111201@gov.in	9443633778	OBC
Udayakumar.c 111301@gov.in	9443569992	General
murugesank.c1 11601@gov.in	9843523241	SC
rajkumarm.g069301@gov.in	8562856353	ST
devrajje03556@gmail.com	8209177116	ST
iamsinghranvijay@gmail.com	9560869604	UR
Sga.g068901@gov.in	944336785	UR
alam.afjal@gov.in	9135496949	OBC
anisha.affriya@gov.in	8685949767	OBC
jbw.josh@ gov.in	9787298194	OBC
mmikeel.cin@gov.in	8124252109	OBC
pankajnarayan.963@gov.in	9252371366	General
rj.vishnoi2018@gov.in	9637303380	General
mariasusail.g069401@gov.in	9884369466	OBC
jeffrynraj.t@gov.in	9994198795	OBC
parthab.2306@gov.in	9013688333	Gen (Ex-SM)
sachin.mishra92@gov.in	9582307783	Gen
yadavhappy.333@gov.in	9351135616	OBC
maruthachaa.d070301@gov.in	7598204057	SC
karunamoorv.d088401@gov.in	9442453196	SC
pradeeprt.g060401@gov.in	9994990555	OBC
padmanathar.g060801@gov.in	9944746249	SC
anandavallg.g0680@gov.in	9790191335	OBC

PAY RULES

- BASIC PAY
- HOUSE RENT ALLOWANCE
- CITY COMPENSATORY ALLOWANCE
- PAY FIXATION W.R.T 7TH CPC
- OPTION FOR FIXATION OF PAY
- MACP

A BRIEF ABOUT PAY COMMISSIONS

1ST	w.e.f.01.01.1956
2ND	w.e.f.01.01.1966
3RD	w.e.f 01.01.1976
4th	Effective from 01.01.1986.
5th	Effective from 01.01.1996.
6th	Implemented from 01.01.2006 focused on reducing number of pay scales and bring the idea of pay bands. It recommended for removal of Group-D cadre.

7th PAY COMMISSION

- Union Cabinet approved the 7th Pay panel recommendations on 29 June 2016, to be effective from 1st January 2016

SALIENT FEATURES:

- **Governed by Pay Matrix table formulated by 7th Pay commission,**
- Each cell in the pay matrix contains a basic pay.
- Each column of the pay matrix belongs to one post / cadre in the department.
- First cell of each column contains the entry pay of each post / cadre.
- Downward traversal of the pay matrix in a column gives incremented pay (3% more than column at the top).
- Annual increment is the pay shown in the next row in the same column of an employee.
- At the time of promotion/ grant of financial upgradation, the pay of the employee concerned will be fixed in the next column after providing increment for promotion / MACP.

DEFINITION OF PAY AND VARIOUS TYPES OF PAY

PAY INCLUDES SUBSTANTATIVE PAY, GRADE PAY, SPECIAL PAY, PERSONAL PAY TRANSPORT ALLOWANCE, DEARNESS PAY, HOUSE RENT ALLOWANCE, CHILDREN EDUCATION ALLOWANCE/CITY COMPENSATORY ALLOWANCE ETC ETC	
SUBSTANTATIVE PAY	PAY ENTITLED ON ACCOUNT OF POST TO WHICH APPOINTED ie. DA/HRA/TRAN.ALLOWANCE
SPECIAL PAY	PAY IN ADDITION TO EMOLUMENTS FOR REASONS OF SPECIALLY ARDOUS NATURE OF DUTY
HONORARIUM	FOR SPECIAL WORK OF AN OCCASSIONAL OR INTERMITTENT NATURE..MAY BE RECURRING OR NON RECURRING
PERSONAL PAY	PAY GRANTED TO SAVE A GOVT SERVANT FROM LOSS OFSUBSTANTATIVE PAY DUE TO ANY REDUCTION OF SUCH PAY

Apart from Basic Pay Central Government Employees are also entitled to various allowances depending upon the factors such as nature of work, place of posting etc. Allowances are granted either as a percentage of basic pay (House Rent Allowance, Dearness allowance etc.) or as a fixed amount (Ex. Transport Allowance, Children Education Allowance etc.) Majority of the allowances are based on the city where an individual works.

Classification of cities

- ‘X’ class cities
  - Hyderabad/ Delhi/Bengaluru/Greater Mumbai/Pune/Chennai and Kolkata
- ‘Y’ class cities

  Tamil Nadu: Salem/Tiruppur/Coimbatore/Trichy /Madurai and Erode
- ‘Z’ class cities
  - All other remaining cities/towns not covered by classification as ‘x’ or ‘Y’ are classified as ‘Z’

HOUSE RENT ALLOWANCE

- House Rent Allowance (HRA) is an allowance (part of CTC) **given by your employer to help you cover the cost of living in a rented accommodation**.

- Rates of HRA:

- ‘X’ class cities: 27% (will be revised to 30% when DA crosses 50 %)
- ‘Y’ class cities: 18 % (will be revised to 20% when DA crosses 50 %)
- ‘z’ class cities: 9% (will be revised to 10 % when DA crosses 50 %)

- **Since the current rate of DA is 46 %, HRA is now 27%, 18% and 9 % respectively.**

Some more highlights of HRA

- Para 3(b)(ii): Govt servants whose place of duty is within 8 kms and reside in the city owing to want of accommodation etc may be given HRA as equivalent to the city.

- Para 4 (b)(i) : Not eligible for those who are in occupation of Govt.accommodation.

- A Govt servant who leaves his family behind at old hqrs. Can retain quarters for 6 months.

TRANSPORT ALLOWANCE

EMPLOYEES DRAWING GRADE PAY in Rupees	RATE FOR CITIES CLASSIFIED AS A/A-1	OTHER CITIES
5400 and above	7200 + DA	3600+ DA
4200/4600 and 4800 Below 4200 but drawing pay in Pay band equal to 7440 and above	3600 + DA	1800+ DA
Below 4200 and pay in the Pay band below 7440	1350 + DA	900+ DA

Regulations/conditions:

Not eligible to employees who have been provided facility of Government transport.

Employees who were on leave for a full calendar month

Eligible during training but not eligible during suspension.

Officers drawing grade pay of 10000/- and above have option to either opt for transport allowance or avail staff car facility.

Double the eligible rate to handicapped employees.

PAY LEVEL IN PAY MATRIX	ENTITLEMENT FOR DAILY ALLOWANCE
14 and above	Accommodation in hotel/guest house of up to Rs. 7,500 per day, AC taxi expense as per actual expenditure Food bills not surpassing Rs. 1,200 per day.
12 and 13	Accommodation up to 4,500 per day, AC taxi expense of up to 50 km per day Food bills not surpassing Rs. 1000 per day.
9 to 11	Accommodation up to Rs. 2,250 per day, Non-AC taxi expense of up to Rs. 338 per day Food bills not surpassing Rs. 900 per day.
6 to 8	Accommodation up to Rs. 750 per day, Non-AC taxi expense of up to Rs. 225 per day Food bills not surpassing Rs. 800 per day.
5 and below	Accommodation up to Rs. 450 per day, Non-AC taxi expense of up to Rs. 113 per day Food bills not surpassing Rs. 500 per day.

Dearness Allowance is paid by the government to its employees as well as a pensioner to offset the impact of inflation. The effective salary of government employees requires constant enhancement to help them cope up with the increasing prices. Despite several measures by the government to control the rate of inflation, only partial success has been achieved because the prices move according to the market.

It, therefore, becomes essential for the government to shield its employees from the adverse effects of inflation. As the impact of inflation varies according to the location of the employee, dearness allowance is calculated accordingly. Thus, DA varies from employee to employee based on their presence in the urban, semi-urban or rural sector. **The current DA rate is 46% of basic salary**.

PAY FIXATION AND ITS IMPORTANCE IN OUR CAREER

- **SCALES UPTO FIFTH PAY COMMISSION WAS CHANGED TO PAY BANDS**

- **GRADE PAY WITH PERCENTAGE OF INCREMENTS BY SIXTH PAY COMMISSION**

- **SEVENTH PAY COMMISSION RECOMMENDED PAY MATRIX WITH HORIZONTAL RANGE TO SHOW THE LEVEL OF EMPLOYEE IN THE HIRERCHY WITH VERTICAL RANGE TO SHOW THE PAY PROGRESSION IN THAT LEVEL.RECOMMENDATIONS TOOK EFFECT FROM 1/1/2016.**

UTMOST CARE TO BE TAKEN WHILE DOING PAY FIXATION

- **WHILE FIXING PAY, RELEVANT RULES/EXECUTIVE INSTRUCTIONS ARE TO BE METICULOUSLY FOLLOWED.**

- **FAILURE TO DO SO, WILL RESULT INTO OVERPAYMENTS/SHORT PAYMENTS OF PAY AND CORRESPONDING ALLOWANCES.**

- **INCREASE IN UNNECESSARY WORK FOR REFIXATION TO DECIDE RECOVERABLE AMOUNT/ARREARS OF PAY, CAUSING ANXIETY TO COCERNED EMPLOYEE.**

OCCASSIONS OF PAY FIXATION

- APPOINTMENT FOR FIRST TIME / APPOINTMENT ON PROMOTION FROM ONE POST TO ANOTHER/UPGRADATION UNDER A.C.P./M.A.C.P.
- APPOINTMENT TO POSTS CARRYING GREATER DUTIES AND RESPONSIBILITIES
- NON FUNCTIONAL SELECTION GRADES./RE-EMPLOYMENT OP PENSIONERS / DEPLOYMENT FROM SURPLUS CELL.
- DEPUTATION /FOREIGN SERVICE/REVERSE FOREIGN SERVICE/AD-HOC PROMOTION./APPOINTMENT TO LOWER POST AT OWN REQUEST.
- REDUCTION TO LOWER STAGE/LOWER POST ON IMPOSITION OF PENALTY UNDER
- SANCTION OF ADVANCE INCREMENTS/STEPPING OF PAY OF SENIOR TO THAT OF JUNIOR.
- REVISED PAY RULES ON RECOMMENDATIONS OF PAY COMMISSIONS

DIRECT RECRUITMENT

- Pay to be fixed under CCS (R.P.)RULES 2008 for apppointments made after 1/1/2006 and to be fixed under CCS(R.P.) RULES,2016 for appointments made after 01.01.2016

- Entry pay to be fixed in respect of appointments made DIRECT(FRESH) to various posts in different pay levels.

PROMOTION/FINANCIAL/UPGRADATION

- **LOWER POST TO HIGHER POST ON PROMOTION AND LOWER LEVEL TO NEXT HIGHER LEVEL ON MACP.**
- **APPLICATION OF FR 22 (I)(a)(1) in above cases.**
- **Option to get pay fixed on date of joining higher post / date pf sanction of MACP or date of increment in lower post whichever is beneficia'**
- **This option is to be exercised within one month from date of promotion/sanction of MACP.**
- **Invariably persons promoted between 2nd of January and 30th of June has to opt from date of increment ie 1st of July and others to opt from date of promotion /financial upgradation as its beneficial.**
- **Similarly persons promoted /finacially upgraded between 2nd July to 30th decemebr has to opt from date of increment ie. 1st of January and others to opt from date of promotion as its beneficial**

AD-HOC PROMOTION

- **NO BENEFITS OF OPTION UNDER F R22(I)(a)(1) admissible. INVARIABLY TO GET PAY FIXED ON DATE OF AD HOC PROMOTION ONLY.**

- **HOWEVER, IF REGULARISED FROM SUBSEQUENT DATE OR FROM THE SAME DATE OF AD HOC PROMOTION, EXERCISING OPTION ALLOWED TO GET PAY FIXED FROM REGULAR DATE OF PROMOTION OR FROM DATE OF INCREMENT.**

REGULATION OF ADVANCE INCREMENTS/INCREMENTS

- ANNUAL INCREMENTS TO BE REGULATED ON 1ST JULY/1ST JANUARY
- IF 1ST JULY /1ST JANUARY HAPPENS TO BE HOLIDAY AND TO BE REFIXED/SUFFIXED WITH ANY KIND OF LEAVE,IT IS TO TREATED AS DUTY AND INCREMENT RELEASED AS SUCH VIDE CCS(LEAVE) RULES
- IF ON 1ST JULY/1ST JANUARY HAPPENS TO BE ON LEAVE(EXCEPT CASUAL LEAVE), INCREMENT TO BE DRAWN FROM DATE OF RESUMPTION OF DUTY ON RETURN FROM LEAVE.
- IF ON JOINING TIME ON 1ST JULY/1ST JANUARY, INCREMENT ACCRUE ON EXPIRY OF JOINING TIME.

PAY MATRIX

Pay_Matrix.pdf

Receipts & Payments Rules

Subsidiary Instructions to Central Government Account (Receipts and Payments) Rules, 2022

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Date of issue: 26-08-2022

RECEIPTS OF GOVERNMENT REVENUES

- Government revenues, dues or other moneys receivable on Government Account shall generally be received through authorized mode defined.in Rule 2(b).
- The Non-Tax Revenue or other receipts as prescribed by Government can also be remitted through online portal of the Government of India viz. NTRP. (Non Tax Receipt Portal)
- In accordance with rule 5(2), departmental officers shall normally receive cash not exceeding Rs.5000/- (Rupees Five thousand) in each case unless specially authorised to receive higher amounts in cash through departmental regulations.
- The instruments being accepted by departmental officers not having cheque drawing powers should be drawn in favour (indicating official designation) of the concerned Pay and Accounts Officers.
- Revenues and dues received in cash by such departmental officers functioning at places other than those of their Pay and Accounts Offices may be remitted to the latter office by means of bank drafts, for being credited into Government Account.
- Bank drafts or any authorized mode may be accepted by departmental officers or by the specified branch of the accredited bank or by a bank specially notified for the purpose, in payment of Government dues or in settlement of other transactions with the Government,

Grant of receipts to the payer by departmental/Government officer

- Receipt books in machine numbered Form R.P.R.6 shall be used by all Government officers receiving money on behalf of the Government.
- In case the money is paid through electronic mode, an e-receipt (downloadable or printable) in R.P.R.6E shall be generated by the system and will be issued to the payer by the office or agency authorized to accept the money online on successful completion of the transaction.
- The receipt books must be kept under lock and key by the officer authorised to sign the receipt on behalf of the Government.
- Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book.
- Counterfoils of used receipt books shall be kept in his personal custody.

Maintenance of cash book

- Cash and other valuables held in safe custody, on behalf of the Government should be kept in an adequately strong cash chest (where, necessary, even embedded in the wall).
- The cash chest should be secured by two locks of different patterns so that the keys of one do not fit into the other.
- The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorised persons.
- The chest should not be opened unless both the custodians of the two locks are present for the purpose.
- Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest.
- A Government officer who handles Government money should not, except with the special sanction of the Head of Office be allowed to handle also in his official capacity money which does not belong to the Government.

Maintenance of cash book

- The cash book shall be maintained in the Form R.P.R.3.
- All monetary transactions shall be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check
- The cash book should be closed regularly and completely checked. The Head of the Office should verify the total of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or Challans.
- An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials.

WITHDRAWALS FROM THE GOVERNMENT ACCOUNT

- No withdrawal shall be permitted on a claim for the first of any series of payments of pay and allowances to a Government servant (other than a person newly appointed to Government service) prepared by a Drawing and Disbursing Officer unless the claim is supported by a copy of the last pay certificate,(LPC) (in Form RPR2) issued by the Drawing and Disbursing Officer of the previous office in which the Government servant had served.

Instructions for presentation of claims for payment

- In the case of presentation of e-claim, claimant shall scan the original invoice and related supporting documents and upload these documents on the designated payment platform used by PAOs/DDOs and submits e-claim to the designated authority electronically for further processing.
- After taking prior approval of the competent authority for making payment against such e-claim from the claimant, the authorised signatories generate e-sanction in the designated IT payment system which will be digitally signed.
- As far as possible, e-sanction may be generated as per the format suggested in Revised Pay Rule 100.
- DDO prepares digitally signed e-bill in respect of e sanction of competent authority.
- In case of e-bill, ink signature will be replaced with digital signature. The system developed for processing electronic payments shall have repository of digital signature.
- However, the name of DDO should be communicated to PAO as the case may be.

Claims of, and payments to Suppliers, etc.

- When a vendor/ supplier claims payment for work done, service rendered or articles supplied, such claims shall be submitted through the Head of the Department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.
- The officer to whom such a claim is submitted, shall be responsible for completing necessary formalities and for making the payment with due expedition.
- The payment may be made by any authorized mode of payment provided that all payments exceeding Rs.5000/- shall be through Payment Advices..
- A certificate to the effect that the payment has been made to the vendor/ supplier and that a proper acknowledgement has been obtained and filed in his office may be sent to the Pay and Accounts Officer when the payment is made other than electronic/ digital mode to a vendor/ supplier.
- All taxes/ levies are to be deducted as prescribed in the relevant Act as amended from time to time.

Permanent Advance

- Government officers may make such payments as are authorized to be paid out of permanent advances or imprest which they are permitted to hold under orders of competent authority issued in terms of rules 322 of the General Financial Rules, 2017 subject to recoupment on presentation of bills.

P.D.C.(Prepaid Debit Card)

- To minimize cash handling ,C.G.A. issued detailed guidelines for obtaining Prepaid Debit Card from the accredited banks and their maintenance , accounting ,top up and recoupment by the Heads of office and D.D.O s for making petty payments of contingent expenditure out of Permanent Advance and also for Departmental Advances .(vide C.G.A. O.M .No.R/20001/1/2020-GBA-CGA/548-658 dt 14/07/2021.
- This has been reiterated by him again in O.M.Dated 16/08/2023.

Arrear Claims

- Claims against the Government which are not preferred within two years of their becoming due would attract the provisions of rules 295 to 297 of the General Financial Rules, 2017.
- After relevant requirements thereof are satisfied, they may be presented to the Pay and Accounts Officer for pre-check payment.

Preparation of claims or bills

- Forms of claims or bills as prescribed under these rules or other departmental regulations should, as far as possible, be used.
- Provided that, for making payments to beneficiaries under Direct Benefit Transfer, the Drawing and Disbursing Officer shall be permitted to generate bills in electronic form through the designated payment IT portal/system of the PAO/CDDO [viz. Public Financial Management System (PFMS) or any other authorised payment system of and submit them duly signed electronically or digitally, to the concerned Accounts Offices.
- Provided further that, where the claimant or departmental officer is required to prepare claim or bill in electronic form as the case may be, the e-claim or e-bill shall also be prepared in the form prescribed under the rules.
- **Explanation:** "Public Financial Management System (PFMS)" means an integrated Financial Management System of Controller General of Accounts, of the Government of India, which provides end-to-end solution for finance related activities for processing payments, tracking, monitoring, accounting, reconciliation, reporting, receipt management, Direct Benefit Transfer, fund flow management including other features incorporated by Controller General of Accounts from time to time.

How to make claims manually and digitally

- All claims through manual submission must be filled in and signed in ink.
- The claimant shall e-sign/digitally sign and generate the e-Claim. The e-sign will be an additional option for government servants for submission of e-claim irrespective of the amount of the claim.
- Vendors/suppliers can submit e-claims with electronic signature provided that all e-claims exceeding Rs.10000/- shall be through digitally signed ones.
- Vendors/suppliers are encouraged to use system generated e-signed invoices with the e-claim in the case of high value transactions (say Rs.50,000 and above).
- All bills must be filled in and signed in ink or digitally; entries and signature with ball point pens are also permissible provided the same are clear and legible and the amount of each bill shall be in whole rupees and written in words as well as in figures.
- All corrections and alterations in the total of a bill ***other than in electronic form*** whether made in words or figures should be attested by the full signature, with date, of the person signing the receipt as many times as such corrections and alterations are made.
- The preparation and submission of e-claim and e-bill will be workflow based in PFMS. The claimant in the case of e-claim and DDO in the case of e-bill shall be able to re-submit the e-claim or e-bill after making necessary corrections pointed out by PAO or DDO as the case may be, through PFMS.
- Erasures and overwriting in any bill ***other than in electronic form*** are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted.
- Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his full signature with date against each.

Classification and Mode of Payment

- The full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide..
- Charges against two or more major heads should not be included in one bill.
- This, however, does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill.
- When bills are presented on account of charges incurred under any special orders, the order sanctioning the charge should be quoted and the sanction attached to the bill.
- Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls in case of payment mode through cash.
- If, for any reason (such as illiteracy or the presentation of receipts in anticipation of payment), it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.
- Payment Advice will be the norm for all bills unless the bill itself indicates/specifies another authorized mode of payment.
- When payment is desired wholly or partly by a bank draft (wherever payment by bank draft is permissible) or by cheques in favour of another payee, formal application for the draft or cheques should accompany the bill and the manner in which the payment is desired should also be indicated in the drawer's receipt on the bill.

Continued

- When payment is to be made to staff, parties, firms or companies etc. through other than electronic mode separate bills should be prepared by Drawing and Disbursing Officers and the category of mode should be clearly indicated on the top of the bills.
- When payment is to be made by direct credit to the bank accounts, the details of beneficiary's name, name of the bank and branch, address, bank account number, IFSC (Indian Financial System Code), MICR Code, etc. of the bank branch must be prominently written in the bill.
- A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees, which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.
- All e-claims, presented in the form of e-bills, must have supporting documents electronically attached to the e-claims and bill. These documents must be referred to in the e-bills along with details of invoice, sanction, claimed amount, advance (if any) and beneficiary.
- After processing, documents (e-bill, invoice, sanction order, supporting vouchers etc.) will be kept in PFMS with an access to PAO in digital form for the purpose of post check and audit.

Form of bills and their Preparation

- The forms for the preparation of bills ***in electronic or physical form*** relating to various classes of claims such as pay and allowances of Government servants, contingencies, etc. and the procedure to be observed in the presentation of such claims have been prescribed by the Controller General of Accounts under the relevant rule.
- A bill becomes a voucher only when it is receipted and stamped 'PAID'.
- In case of bill preferred in physical form, Office copies of bills (except of regular monthly pay and allowances bill) may be retained by each Drawing Officer bearing only his initials (and not full signatures) and the words 'office copy' prominently written thereon.
- **A Bill Register** in Form R.P.R.9 should be maintained by all Heads of Offices who are authorized to draw money on bills signed by them.
- The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.
- **A Bill Transit Register** in Form R.P.R.10 should be maintained by all Heads of Offices who are authorized to draw money from the Pay and Accounts Officer as the case may be.
- To prevent presentation of fraudulent bills, the register should be reviewed bi-weekly by a gazetted officer and the result of the review recorded thereon.
- Withdrawal of retirement benefits (Provisional Pension, Commuted value of Pension, Gratuity, Leave Encashment on retirement) shall be drawn in Bill Form- R.P.R 50.
- Bill Format R.P.R.51 shall be used for drawing charges on account of withdrawal l from Contingency Fund.

Authority to sign the Bill

- The Head of an Office may authorize any Gazetted Officer serving under him to sign a bill or order for him, communicating the name and specimen signature of the officer to the disbursing officer concerned.
- This will not, however, relieve the Head of the Office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.
- When the above arrangements are made due to his temporary absence from headquarters on account of leave or tour, he should immediately, on return, check that the bills passed and cheques issued by the nominated officer during the period of his absence are correct, the payments have been properly accounted for and record a certificate to this effect in the cash book.
- Similar action may also be taken in case the arrangements are made due to his transfer but in that case, the prescribed verification may be made by the successor officer, soon after he takes over the new charge..

Duplicates and copies of bills, etc.:-

- No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases, if any, in which by any rule or order, duplicates have to be prepared and tendered with the originals.
- In the case of a bill ***other than in electronic form*** passed by the Drawing Officer for presentation to a Pay and Accounts Officer, but lost either before payment or before such presentation, the Government Officer, who drew the original bill shall ascertain from the Pay and Accounts Officer that payment has not been made on it, before he issues a duplicate thereof.
- The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately communicated to the Pay and Accounts Officer with instructions to refuse payments on the original bill if presented.
- The Pay and Accounts Officer, on receipt of a request from any Drawing Officer shall, after due verification from his records, furnish a certificate in the following form:-
- "Certified that Bill No..... dated ..... for Rs.....(Rupees .....) reported by ..... (Drawing Officer) to have been drawn by him in favour of .....has not been paid, and will not be paid if presented hereafter".
- When any kind of bill ***other than in electronic form*** is required to be prepared in duplicate or triplicate, only one copy shall be signed or counter-signed in full and the other copy or copies may be only initialled. Only the original copy shall be sent to Pay and Accounts Officer for payment.

PERSONAL CLAIMS OF GOVERNMENT SERVANTS

- **Application:-**
- These instructions apply generally to personal claims such as pay and allowances of Government Servants working in Central Civil Ministries, Departments and Union territories.
- **Pay and Allowances:-**
- **Due date for payment of salaries;**
- Subject to such special orders as may be issued by the Controller General of Accounts from time to time in relation to specified Departments or places or both, bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than 5 days before the last working day of the month by the labour of which such pay and allowances are earned and the monthly pay and fixed allowances of Government Servants shall be due for payment on the last working day of the month to which they relate.
- If the accredited bank is not open for transacting business on the last working day, salary is automatically to be drawn and disbursed on the day preceding the closed day(s).
- However, the pay and allowances for the month of March shall be paid on the first working day of April.

Time Limit

- Monthly bills for pay and allowances may be signed and presented earlier than 5 days before the last working day of the month.
- The monthly salary bills to be presented at the offices of the departmental Pay and Accounts Officers may be signed well in time to ensure that they reach the concerned office by the 20th of the month to which the bills relate.

Cases in which drawal and disbursements for part of a month permitted

- In the following cases, separate bills may be presented for pay and allowances (including for joining time, if any) or leave salary due for part of a month and such bills may be paid before the end of the month:
- (a) When a Government servant proceeds on transfer, deputation, leave or vacation—
- (i) to or from a place outside India from or to a place in India, or
- (ii) from any place outside India to another place outside India..
- (b) When a Government servant is transferred to another account circle; or within the same account circle when involving change of Drawing and Disbursing Officer on account of transfer between or within Civil Ministries and Departments.
- (c) When a Government servant finally quits the service of the Government, or is transferred to foreign service or on deputation to a State Government.

Form and preparation of pay bills

- Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary in respect of Government servants, shall be prepared in Form R.P.R.13.
- The Children Education Allowance Claim-cum-Bill and Other personal claims-cum-Bill (viz. OTA, etc.) shall be drawn in Form R.P.R-48.
- A separate pay bill should be prepared for**;**
- (i) establishments whose charges are debitable to different heads of account;
- (ii) personnel to whom salary is payable individually by payment advice or cheques under special conditions as per Rule 14;
- (iii) personnel covered under National Pension System

Instructions for Preparation of Pay Bill

- Each of the bills may be prepared by including both permanent and temporary establishments, and divided into separate sections comprising the establishments and indicating the description of each section prominently, along with sanctioned number of posts included therein.
- In the case of large establishments, separate bills may be prepared for different sections, if administratively found convenient).
- While for permanent posts the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanction letter shall also be indicated.
- In cases where sanction for continuance of posts has been applied, for, the Drawing and Disbursing Officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned at earlier rates.
- The name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown.
- When pay and allowances are drawn for a portion of a month only, the actual period for which these payments are claimed shall be mentioned against the concerned Government servant in the body of the bill.
- The other instructions printed on the form of the bill should also be carefully followed.

Pay Bill Register

- A **Pay Bill Register** in Form R.P.R.17 and R.P.R.17 Part II (other payment/reimbursement made) and **abstract of Pay Bill** in Form R.P.R.18 shall be maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter being an abstract of pay and allowance bills presented for payment.
- No office copy of a regular monthly pay and allowances bill need to be maintained.

Increment Certificate

- (a) To the first bill in which a periodical **increment** is drawn for a Government servant, a **certificate** in Form R.P.R. 21 shall be appended..
- (b) Of the two alternative certificates printed in Form R.P.R.21, the former may be, used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods such as of absence from duty not counting for increment and absence on extraordinary leave, and if he has held a post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate.
- In all other cases, the second alternative form of certificate shall be used and it shall be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.
- **Affixing prescribed certificates:**
- Claim for **HOUSE RENT** or any other fixed allowance shall be supported by such certificates as may be prescribed by Government from time to time.

Deductions from pay bills

- General Provident Fund or Contributory Provident Fund
- National Pension System
- Income-tax
- House rent or licence fee deductions
- CGEGIS
- CGHS
- Recovery towards Advances like HBA and Computer advance
- Recoveries ordered by Pay and Accounts Officer
- Attachment of debt

Recoveries on account of professional tax, etc.

- **Recoveries** from the salaries of Government servants, on account of **professional tax** levied under an Act of a State Government **and dues of Co-operative Societies** registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to effect such recoveries, **shall be made by the Drawing and Disbursing Officer** in accordance with such procedure as may be laid down by Government from time to time.
- These recoveries are not a part of Government Account and shall be paid directly to the concerned either through e-payment or cheque.
- A Drawing and Disbursing Officer may effect recoveries on account of dues of a co-operative society from the salary payable to a Government servant, provided that such Government servant , authorizes the disbursing officer in writing, to effect such recoveries and the disbursing officer ensures, before effecting the recoveries, that the authorization given to him by the Government servant is clear, unambiguous and has not been revoked.

First payment of pay and allowances

- When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate
- **If the Government servant did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service, a certificate by the Drawing and Disbursing Officer to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant must accompany the bill** in conformity with and if so required, by any rule or order governing the conditions of the service to which he belongs.
- Where the competent authority under any rule or order authorizes the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding two months without a medical certificate of fitness, a certificate to this effect shall be, furnished in the first pay bill.
- If a pensioner is re-employed, the fact shall be stated in the bill.

Drawal of arrear claims pertaining to a post held previously

- a) The pay and allowances due in respect of the old post (on account of a refixation of pay and allowances) which could not, be drawn at the time of a transfer, may, be drawn by the Drawing and Disbursing Officer who is responsible to draw and disburse emoluments of the Government servant against the new post.
- **'Due and Drawn Statement' in respect of arrears should be prepared by the latter Drawing and Disbursing Officer** and **sent** to that of the **earlier office** or parent office as the case may be, **for verification of the claim**.
- The earlier office or parent office may check these documents, make entries in their records and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills.
- On receipt of the **'Due and Drawn Statement' duly vetted**, the arrear bill may be drawn.
- If inter-departmental adjustment is required in regard to the arrears, the concerned office shall record the classification and acceptance of the debit.
- (b)Above condition will not apply to drawal of **the arrears of dearness allowance sanctioned by the Government retrospectively** after the transfer of a Government servant from one Department to another Department, or from one office to another office, in the same Department,

Procedure to draw arrears of pay

- (c) Before making such payment, it shall be verified from the service book, leave account and Last Pay Certificate that there is no spell of unauthorized absence or half-pay leave or extra-ordinary leave during the period for which the arrears are payable in respect of a Government servant (Cases involving such spells will be regulated by the provisions of the main rule) and an intimation of the payment of such arrears having been made shall be sent by the new Drawing and Disbursing Officer, to the Drawing and Disbursing Officer of the earlier office for keeping necessary note in the pay bill register.
- (d) The previous Drawing and Disbursing Officer shall check the details of payments authorized by the new Drawing and Disbursing Officer and in case any discrepancy or overpayment is noticed, he may intimate it to the new Drawing and Disbursing Officer for recovery from the Government servant.
- (e) The previous Drawing and Disbursing Officer shall send a confirmation to the present Drawing and Disbursing Officer about his having kept a note of the payment of arrears in the pay bill register and the new Drawing and Disbursing Officer shall watch the receipt of such a confirmation from the previous Drawing and Disbursing Officer and shall make a note to this effect in the pay bill register.

Pay Slip to employees

- Wherever salary is processed through a computerized package and pay slip can be generated easily, a computer generated pay slip in a simple format indicating employee's personal details, details of dues and deductions, gross total and net pay etc. duly tallied with the pay bill register may be issued to the employee.
- As pay slip will be a system generated report, it does not require signature of any officer.
- In case, any employee wants signed pay slip for any specific purpose, he may obtain the same from his office on written request

Arrear bills

- Arrears of pay, fixed allowances or leave salary shall be drawn **NOT** in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date, together with the date of encashment, of the monthly bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay.
- A note of the arrear bill shall invariably be made in the pay bill register in Form R.P.R.17 or in the office copy of the relevant bill for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrear being claimed once again.
- The drawing officer shall also record the following certificates on the arrear bill under his dated signature:
- (a) that no part of the amount claimed has been drawn previously;
- (b) that a note of the arrear claim has been made in the pay bill register or in the office copy of the bill as the case may be, for the period to which the claim pertains.
- Arrears bills can be presented at any time and may include as many items as are necessary.

Travelling allowance bills

- Bills for travelling allowance other than permanent or fixed travelling allowance shall be prepared and presented in accordance with the following provisions:
- (a) The bills shall be prepared in Form R.P.R.14.
- When a circuitous route is taken, the reasons for doing so must invariably be stated in the bill.
- (b) When actual expenses are drawn on account of carriage of conveyances **IN CASE OF TRANSFER** details of conveyances transported should be furnished in the bill.
- For the purpose of drawing the allowance on account of family, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowance is claimed.
- The bill completed as above may be encashed on the receipt of the Head of the Office; but no bill requiring previous countersignature of a controlling authority shall be presented before such counter signature is obtained.

Medical charges reimbursement bills

- Claim -cum-Bill for reimbursement of the expenditure incurred by Government servants on account of medical attendance and treatment may be drawn in Form R.P.R.23A (For CGHS beneficiaries)/R.P.R.23B(For those governed under C.C.S.{M.A.rules} as the case may be.
- The amounts drawn in the bills must be supported by proper receipts and vouchers in all cases.

Last payment of pay and allowances

- Normally, the last payment of pay or allowances in respect of a Government servant who finally quits service of the Government or who is placed under suspension may be made only after the Head of Office satisfies himself, by reference to his own records and to other appropriate authorities where necessary, that there are no demands outstanding against the Government servant.
- However, in case, where security for an amount considered by the said Head of Office to be adequate to cover the aforesaid demands is taken from such Government servant, in cash, or by a surety bond, or by withholding a part of the gratuity payable to the Government servant, the last payment of pay and allowances may be made and the last pay certificate issued, even if the likely dues from such Government servant remain to be assessed and realized.

Issue of Last Pay Certificate in the event of transfer, deputation or foreign service

- In all cases of transfers, deputations and Foreign Service, the last Drawing and Disbursing Officer of the Government servant shall issue a “Last Pay Certificate” in Form R.P.R. 2.
- The copies of the last pay certificate should be sent to the new drawing and disbursing officer, the Government servant and other concerned offices.

Arrears payable after death

- Pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without production of usual legal authority, under orders of the Head of office in which the Government servant was employed at the time of his death, provided the Head of office is otherwise satisfied about the right of the claimant .
- And in cases where the gross amount of the claim exceeds Rs.50,000 (Rupees fifty thousand), payment shall be made by the Head of Office only on the execution of an indemnity bond in Form R.P.R. 26 duly stamped for the gross amount due for payment with such sureties as may be deemed necessary:
- Provided that the Head of office may,, make anticipatory payment of an amount not exceeding Rs. 50,000 (Rupees fifty thousand).
- Normally, there should be two sureties, both of known financial stability unless the gross amount of the claim is less than Rs. 50,000 (Rupees fifty thousand) in which case the authority accepting the indemnity bond in Form R.P.R.26 for and on behalf of the President should decide on the merits of each case, whether to accept only one surety instead of two.

Continued

The obliger as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force and the bond is also required to be accepted on behalf of the President by an officer duly authorized under clause (1) of article 299 of the Constitution."

- In case of any doubt, payment shall be made only to the person (s) producing the legal authority.
- On receipt of the claim for payment of arrears of pay and allowances of all kinds (including travelling allowance claims) on behalf of a deceased Government servant from his heir (s), the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form
- The claim should be supported by, all the relevant certificates which the Head of Office is required to furnish in the normal circumstances.

- However, in respect of the certificates which solely depend on the personal knowledge of the deceased Government servant and which obviously cannot be furnished by the Head of Office, the Head of Office should record if he is satisfied about the correctness of the claim, and furnish a certificate to the effect that, "the claim, is not susceptible of verification but is considered reasonable".
- The amount should be disbursed to the claimant by the Head of office by following the procedure laid down like getting indemnity bond or sureties etc.
- A formal receipt, stamped where necessary, should be obtained from the claimant..

CONTINGENT CHARGES

- **Meaning of the term**:
- The term '"contingent charges" or "contingencies'' means and includes all incidental and other expenses (including on stores) which are incurred for the management of an office as an office.
- Or for the working of technical establishment such as laboratory, workshop, industrial installation, store depot and the like but other than expenditure which has been specifically classified as falling under some other head of expenditure e.g., 'works', ‘tool and plant’.
- The procedure prescribed shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies is also subject to these rules.

Types of contingent charges

- **Contract contingencies—**
- **Scale-regulated contingencies—**
- **Special contingencies—**
- **Countersigned contingencies—**
- **Fully vouched contingencies**
- The five types of contingencies are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill scale-regulated contingencies may require counter-signature.
- When a contingent charge falls within two or more types, the procedure prescribed in for each of these types shall, as far as possible, be applied.

Payment of contingent expenditure out of permanent advances, etc.:-

- Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority (issued in accordance with the provisions of rule 322 of the General Financial Rules,2017), subject to recoupment on presentation of contingent bill.
- The monetary limit, as decided by the HOD in consultation with Internal Finance Wing, will not apply in regard to claims relating to Telephone, Electricity and Water bills in the case of a Non cheque Drawing and Disbursing Officer stationed at a place different from that at which the accredited Pay and Accounts Officer or Cheque Drawing and Disbursing Officer authorised to pay his contingent bills, as the case may be, is located.

What is Rule 322 of General Financial Rules,2017

- **Permanent Advance or Imprest**.
- Permanent advance or Imprest for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning.

General Limitations

- All charges actually incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year.
- The charges relating to two or more major heads may not be included in one bill.
- No money shall be drawn from Government Account unless it is required for immediate disbursement.
- It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants.
- No pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

- Bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment.
- When in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made shall be submitted to the Pay and Accounts Officer in support of the payment in lieu of the payee's receipt ordinarily required.

Responsibility of drawing officers

- The drawing officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money.
- The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance,
- That the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

Cancellation and destruction of sub-vouchers

- The following procedure for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub vouchers
- (a) Unless in any case it is distinctly provided otherwise by any rule or order**, no sub-voucher shall be destroyed until after a lapse of three years.**
- (b) **Every sub-voucher** which under the provisions of para 2.20 and sub-para (1), (2) and (7) of para 2.21 of this section(value of voucher **upto Rs 2000**) is **not forwarded either to the Pay and Accounts Officer** or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, **must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorized to draw the contingent bills of the office.**
- The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed.

Cancellation of Sub Vouchers

- In all cases in which sub-vouchers are not required to be submitted to the Pay and Accounts Officer or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again.
- **Sub-vouchers which are required to be sent to the Pay and Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Pay and Accounts Officer**.
- Note: In the case of e-bill, the voucher made available electronically shall be retained in the system for the prescribed period.

Contingent register

- (1) A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a gazetted officer to whom this duty has been delegated by the Head of the Office, shall be entered against the date of payment of each item.
- (2) The standard form of the contingent register will be as in Form R.P.R.27.
- The actual details such as the number of columns to be opened, the subheads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Pay and Accounts Officer and the controlling authority to suit the conditions of each department or office.
- (3) As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top.
- The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately.
- Any charge falling under any of the separate columns but requiring explanation may be described in the column "Description" though the amount of it is entered only in its special column; the same "Description" column will serve also for note of the month or period to which any recurring charges entered in the other columns belong.
- (4) If more convenient, a separate register may be maintained for each class of contingent charges.

Maintenance

- (5) If during the absence of the Head of the Office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted Government officer, the register must be reviewed and the entries reinitialled by the Head of the Office or such gazetted officer on return to duty at the headquarters.
- (6) As each payment is made, entries must be made in the contingent register, of the date of payment, the name of payee and the number of sub-voucher in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initials of the officer incurring it shall be taken against the description.
- (7) To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total so as to include all payments under each head, as also charges intimated by Account Office as adjusted on account of debit received from the commencement of the year upto the end of the last expired month.

General instructions relating to bills, for drawal of contingent charges:-

- (1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place and, in any case, at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bills for each class of contingent expenditure.
- The Head of the Office or the officer to whom this duty has been delegated shall carefully scrutinize the entries in the register (s) with the sub-vouchers, initial them if this has not already been done, and sign the bill which will then be dated and numbered and presented for payment.
- (2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them provided that in a case of expenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Pay and Accounts Officer.

- (3) Unless the Controller General of Accounts on the advice of the Comptroller and Auditor General directs otherwise**, sub-vouchers for more than Rs.2000 (Rupees Two thousand) each shall be submitted to the Accounts Office in respect of contingent charges** referred to in para 2.21 of this section.
- In case of e-bill, scanned copy of the original sub-vouchers shall be attached to it.
- (4) **In respect of petty contingent expenditure upto Rs.2000 (Rupees Two thousand**), if any, for which original sub-vouchers are not required to be attached to bills, **the items should, however, be listed out in Form R.P.R. 28 to be attached to them.**.

Drawing the bills for different kinds of contingencies

- (1) **Contract contingencies: -**In respect of contract contingencies, the bill shall be presented in a form similar to Form R.P.R.29 or R.P.R.29A, as the case may be.
- No sub-voucher needs be sent to the Pay and Accounts Officer.

(2) **Fully vouched contingent charges and special provisions relating to telephone, electricity and water charges**

- (a) Contingent bills of officers which do not require countersignature may be drawn by presenting bills in Form R.P.R.29 or R.P.R.29A, as the case may be, showing full details of the charges and supported by sub-vouchers.
- Provided that in case any officer has to embody in his bill, charges of any subordinate officer who normally draws money by presenting his bills directly to the Pay and Accounts Officer or under his cheque-drawing powers, the countersigning officer must submit monthly bills in the manner stipulated in sub-para (7) below in adjustment of the abstract bills cashed by himself or his subordinates.
- (b) This procedure is intended to cover cases where a Head of Department or Controlling Officer has to submit after counter-signature, monthly detailed bills to the concerned Pay and Accounts Officer, in adjustment of the abstract bills cashed by himself and his subordinates under the provisions of sub-para (5) below.

- (c) In cases (other than those of a non-cheque Drawing and Disbursing Officer situated at a place different from that of the accredited Pay and Accounts Office or Cheque Drawing and Disbursing Officer authorized to pay the contingent bills, as the case may be) where payments of telephone, electricity and water charges cannot, be paid out of the permanent advance, or imprest, funds required for making only these three types of contingent payments may be drawn on fully-vouched contingent bills (R.P.R.29 or R.P.R.29A as the case may be) under the provisions of this rules, attaching thereto a duplicate copy of the demand bill (duly attested in regard of amount) received, from the Telephone /Electricity/ Water authorities or local bodies which will serve as a sub-voucher in support of relevant contingent bill as a special case.
- This special provision shall not, however, be extended to any other type of cases. The payments may be made through e-payment subject to availability of online payment facility given by the service providers.
- In such cases, the details of payment may be informed to authorized official of the service provider through e-mail/ letter and acknowledged. In other cases, category ‘A’ cheques, duly crossed ‘A/C Payee only’ shall be drawn.
- Stamped receipt or receipt thereon, received against payment of such a bill by cheque may be retained by the Drawing and Disbursing Officer and will be accorded by him, the same treatment as envisaged in para 2.18 above.

(3) **Scale regulated charges and special contingencies**

- (a) An authority competent to classify an expenditure as scale-regulated, shall prescribe the conditions precedent to the application of the scale, the certificates to be furnished with the bill and whether such a bill shall be countersigned before or after payment.
- In the latter case, such charges may be drawn in the abstract bill Form R.P.R.29 or R.P.R.29A, as the case may be, with a full description of the charges, and subject to presentation of the detailed bill to the Controlling Officer for countersignature and transmission of the Pay and Accounts Officer in accordance with the procedure prescribed in sub-para (6) to (9) below.
- (b) Special contingencies, which require the previous sanction of the superior authority before they can be incurred, may be drawn either in the abstract bill Form R.P.R.29 or R.P.R.29A as the case may be, with a full description of charges and subject to presentation of detailed bill in accordance with the procedure laid down in sub-para (6) to (9) below; or in the bill Form R.P.R.29 or R.P.R.29A, as the case may be, as the occasion may demand.
- When expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills shall bear a note of how much has been spent up to that date, against the sanction.

General instructions relating to countersigned contingencies

- Items of contingent charges requiring countersignature and list of drawing and disbursing officers who can draw them on abstract bills should be drawn up as laid down in sub-para (3) of para 2.13.
- (5) **Form of abstract bills, etc. pertaining to countersigned contingencies:-** Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn by presenting abstract bills in Form R.P.R.29 or R.P.R.29A as the case may me, subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Pay and Accounts Officer in accordance with the procedure hereinafter prescribed.
- (6) **Preparation of abstract bill:-** The numbers assigned to sub-vouchers (in cases of payment from permanent advance) or to credit bills or pre-receipted bills, if any (which on payment will become sub vouchers) pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs.2000/- (Rupees two thousand).
- A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate.

Form and preparation of detailed bill relating to countersigned contingencies

- (a) A monthly detailed bill shall be prepared in the case of contingent charges to be countersigned after payment, from the monthly totals of the contingent register; such detailed bill will be in Form R.P.R.29 or R.P.R.29A as the case may be, headed 'Not for payment'" and will show the monthly total of each column with description of each charge requiring explanation.
- The numbers assigned to the sub-vouchers shall be entered in detail against each item; the number and date of every abstract contingent bill cashed, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.
- (b) The detailed bill shall be signed by the Head of the Office and submitted to the Controlling Officer, (**or if there be no controlling officer then to the Pay and Accounts Officer, direct**) with all sub vouchers above Rs. 2000 (Rupees Two thousand), his signature to the certificate endorsed on the bill taking the place of the smaller ones.
- (c) If, in any month, the monthly proportion of the appropriation has been exceeded, a report o the special circumstances which rendered the excess necessary shall be sent to the counter-signing officer with the detailed bill.

PURCHASE OF GOODS AND SERVICES-GOODS

- The term **‘goods’** used in this chapter includes all articles, material, commodity, livestock, furniture, fixtures, raw material, spares, instruments, machinery, equipment, industrial plant, vehicles, aircraft, ships, medicines, railway rolling stock, assemblies, subassemblies, accessories, a group of machineries comprising of an integrated production process or such other category of goods or intangible products like software, technology transfer, licenses, patents or other intellectual properties purchased or otherwise acquired for the use of Government
- **but excludes books, publications, periodicals, etc. for a library**.
- The term ‘goods’ also includes works and services which are incidental or consequential to the supply of such goods, such as, transportation, insurance, installation, commissioning, training and maintenance.

‘Services’

- Services can be of 2 types consulting and non-consulting:
- (i) “Consulting Service” means any subject matter of procurement which involves primarily nonphysical project-specific, intellectual and procedural processes where outcomes/ deliverables would vary from one consultant to another, other than goods or works, except those incidental or consequential to the service, and includes professional, intellectual, training and advisory services or any other service classified or declared as such by a procuring entity **but does not include direct engagement of a retired Government servant.”**
- (ii) “Non-Consulting Service” means any subject matter of procurement which involve physical, measurable deliverables/ outcomes, where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service, and includes maintenance, hiring of vehicle, outsourcing of building facilities management, security, photocopier service, janitor, office errand services, drilling, aerial photography, satellite imagery, mapping etc.

Purchases in India other than through agencies specified by the Government

- As a general rule, payment for supplies is not permissible unless the stores have been received and inspected.
- **Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event, of the materials being found short or defective.**
- **In all such cases, the amount required for payment shall be drawn on an abstract bill (R.P.R.29 or R.P.R.29A, as the case may be), giving full description of the charges and number and date of sanction permitting advance payment (wherever necessary**).
- In such cases of advance payments, as soon as the supplies are received, a detailed bill (R.P.R.29 or R.P.R.29A, as the case may be) prepared on the basis of the actual verification and measurement of the supplies, along with the required sub-vouchers, must be submitted to the Pay and Accounts Officer in adjustment of the advance drawn earlier quoting Voucher No. and date of the relevant abstract bill.
- .A system generated unique number shall be assigned to each intent of purchase and are linked to related to every contracts/ supply order and any subsequent amendments or variation in the orders.
- A system generated ledger shall be prepared for each intent of purchase showing the payments including advance and final adjustment against the purchase or supply orders.

Purchases of Stores and Contingent items through agencies specified by the Government

- The procedure relating to payments for purchase of stores and contingent items through the agencies specified by the Government from time to time may be regulated by special orders issued by the Government in this behalf.
- Subject as aforesaid, payments and inter-departmental adjustments will be effected by accounting organizations in accordance with the prescribed procedure.
- In terms of Rule 149 of GFR, 2017, the Procurement of common use Goods and Services by Ministries or Departments through online Government e-marketplace (GeM)will be mandatory for Goods or Services available on GeM.
- The Procedures for payments for Goods/ Services to Sellers/ Service Providers in Government e- Marketplace (GeM) are being issued by Department of Expenditure from time to time.

G e M

- In respect of contracts for Supply of Goods, 100% payment including GST should be made after receipt and acceptance of Goods and generation of “Goods CRAC"' (Consignee Receipt and Acceptance Certificate) subject to recoveries, if any, either on account of short supply and Liquidated Damages etc. for delay in supply.
- In respect of contracts for Services, payment should be made as per periodicity defined in the contract i.e. Monthly, Quarterly or any other pre-defined payment periodicity.
- 100% payment including GST for the particular payment cycle should be made after receipt and acceptance of the Services and generation of “Service CRAC" (Consignee Receipt and Acceptance Certificate) subject to recoveries, if any, either on account of short supply, SLA (Service Level Agreement) deviations and Liquidated Damages for delay in supply etc.

G e M

- In respect of contracts for Supply, Installation, Testing, Commissioning of Goods and Training of operators etc. the complete cost break-up indicating Basic price, GST, Installation and commissioning charges, Incidental Services, training etc. is to be indicated separately in the bid.
- In order to cater to installation intensive products, the different configurable payment terms will have to be incorporated in GeM functionalities (depending upon the quantum of installation and turnkey work required).
- While creating the bid, Buyer shall have functionality to define the percentage of payment linked with deliverables in different milestones.
- In case of Milestone Based Payments, separate timelines / delivery periods for each milestone will be provided.

G e M

- The Central Government Buyer i.e. the concerned Programme Division or Administrative Unit in a Ministry/ Department will place the Contract online after taking prior approval of the competent authority for procuring a particular Good or Service.
- The GeM portal will generate a Sanction Order and the Contract which will be digitally/e-signed by the Buyer. These documents duly digitally/ esigned by the Buyer will be made available online to the concerned DDO and PAO or Paying Authority as defined in the contract and Seller/ Service Provider.
- The DDO and PAO/Paying Authority shall have access to the Contract online in order to ensure that the Bill is generated at the stage of payment in accordance with the contractual provisions.
- The GeM portal will send the Sanction Order details to PFMS.
- On issue of Sanction order and placing the Contract for goods, the full amount required from the relevant Budget Head should be blocked in the PFMS.
- In cases of Services, amount should be blocked for one payment cycle as defined in the contract. Before releasing payment for any cycle, the funds required for the next payment cycle should be blocked so as to ensure availability of payable funds for the next payment cycle.

GeM

- On dispatch of Goods, the Seller would enter the Dispatch Details and date of Dispatch and will upload documentary evidence of Dispatch against each consignment on GeM Portal.
- The Seller shall prepare an electronic Invoice, digitally/e-signed, on GeM portal and shall submit the same on-line to the Buyer. GeM portal will send an SMS/ email alert to the Buyer, on submission of Invoice. This Invoice will contain mode of dispatch of goods, dispatched/delivered quantity with date and all inclusive price claimed based on digitally/e-signed Contract.
- In case Services are procured, the required data as per Contract may be incorporated in the Invoice.
- After actual delivery of goods at consignee destination/ milestone achievement (such as completion of installation / commissioning or training etc. as defined in the contract)/ service delivery, Seller would enter the actual date of delivery/ milestone achievement/ Service Log-sheet (as applicable) and will upload documentary evidence for the same duly digitally signed/ e-signed.
- In case of Services Contracts, the Service Provider will fill up the required data as per the contract (such as log sheets and/or Invoice etc. duly digitally signed/ e-signed).

GeM

- (11) On dispatch of Goods, the Seller would enter the Dispatch Details and date of Dispatch and will upload documentary evidence of Dispatch against each consignment on GeM Portal. The Seller shall prepare an electronic Invoice, digitally/e-signed, on GeM portal and shall submit the same on-line to the Buyer. GeM portal will send an SMS/ email alert to the Buyer, on submission of Invoice.
- This Invoice will contain mode of dispatch of goods, dispatched/delivered quantity with date and all inclusive price claimed based on digitally/e-signed Contract. In case Services are procured, the required data as per Contract may be incorporated in the Invoice.
- (12) After actual delivery of goods at consignee destination/ milestone achievement (such as completion of installation / commissioning or training etc. as defined in the contract)/ service delivery,
- Seller would enter the actual date of delivery/ milestone achievement/ Service Log-sheet (as applicable) and will upload documentary evidence for the same duly digitally signed/ e-signed.
- In case of Services Contracts, the Service Provider will fill up the required data as per the contract (such as log sheets and/or Invoice etc. duly digitally signed/ e-signed).

GeM

- (15) However, if the consignee does not issue PRC within 96 hrs from delivery of goods/ milestone achievement/ service delivery as per entry made by Seller/ Service provider, GeM System/Portal would auto generate unsigned PRC considering the date of delivery of goods/ milestone achievement / service delivery as indicated by the seller as deemed date of receipt for issuance of PRC.
- (16) In case the PRC is auto-generated, the consignee shall have the provision on GeM to respond back within 48 hrs, if the goods have not been received or short received recommending to cancel or amend/correct the date of receipt / quantity in the auto-generated Deemed PRC.

GeM

- (17) After issue of PRC/ Deemed PRC, an alert shall be sent to consignee to issue the Consignee's Receipt &Acceptance Certificate (CRAC) within 10 days. After verification including assessment of quality and quantity of goods /verification of completion of all deliverables defined in the milestone/ completion of service for the defined period, the Consignee(s) will issue an on-line digitally/e-signed CRAC.
- However, if the consignee does not issue CRAC within 10 days, on 11th day from the date of receipt/ deemed date of receipt of quantity/milestone achievement / service delivery as indicated in PRC, GeM System/Portal would auto generate unsigned CRAC. This will be made available on GeM to the Buyer/ Seller and also the concerned DDO (if applicable) and PAO/Paying Authority.
- The GeM portal would generate a unique serial number for CRAC relating to concerned DDO (if applicable) &PAO/Paying Authority, so that the payments are made seriatim.

GeM

- (18) In case the CRAC is auto-generated, the consignee shall have the provision on GeM to cancel or amend the auto-generated CRAC within 72 hrs, if the goods have not been accepted or found defective / short received.
- (19) After generation of CRAC, the Buyer shall prepare payment advice' on GeM Portal, indicating any contractual deductions such as penalties for violation of Service Level Agreement (as applicable)/Liquidated Damages for delayed supplies/ milestone achievement/ service delivery etc. which will be used by GeM portal to compute the net amount payable for the accepted quantity/ milestone achievement/ service delivery after factoring in the contractual deduction(s) and generate claims for payments digitally/e-signed by the Buyer. This claim for payment shall be made available to the DDO on GeM Portal and the requisite data will also be pushed online in the PFMS.
- DDO will log into PFMS and generate the Bill in Form R.P.R.49 against the said claims and forward the same to the PAO/Paying Authority for payment, after deducting any statutory deductions including TDS as applicable.
- (20) It is obligatory to make payments without any delay for purchases made on GeM. In no case should it take longer than the prescribed timelines.
- The timelines after Consignee Receipt and Acceptance Certificate (CRAC) issued on-line and digitally/e-signed by consignee, will be two (2) working days for Buyer, one (1) working day for concerned DDO and two (2) working days for concerned PAO for triggering payment through PFMS for crediting to the supplier's account.

GeM

- (21) In case of return of Bills by PAO/Paying authority, the discrepancies should be addressed by concerned Buyer/DDO within one working day and thereafter on re-submission of Bill the PAO should also not take more than one (1) working day for triggering payment to the Seller/ service provider.
- In the entire process, time taken for payment should not exceed ten (10) days including holidays.
- (22) After online pre-check of all relevant documents, PAO/Paying Authority shall debit the Government account, releasing the corresponding payment through PFMS / to be credited into the bank account of the Seller/service Provider.
- The payment so released shall be credited to the Seller/Service Provider account within 24 hours (excluding public holidays), by the Bank.
- SMS alerts shall be sent to the Seller/Service Provider and Buyer after the payment is authorized by PAO and also after the confirmation of the payment by the Bank. The payment authorization as well as payment confirmation details shall be shared by PFMS on the GeM portal.
- The PAO/Paying Authority and DDO shall comply with the provisions of General Financial Rules for budget implementation.

GeM

- (23) In case of return of Bill, if necessary, by PAO/Paying Authority, it should be made online with all queries/discrepancies/reasons for rejections indicated in one go with the approval of competent authority, to the DDO/Buyer for the needful corrections at their end.
- (24) The DDO shall also be responsible for issuing TDS certificate (as per Income Tax Act, 1961 amended from time to time) to the Seller after release of the payment to the Seller/Supplier.
- The DDO shall also be responsible for deduction of TDS on GST as per GST provisions and to deposit the same with the Govt, as per GST rules and issue Form GSTR 7A to the person whose TDS has been deducted.
- (25) GeM System/Portal would also have on-line provisions for generating supplementary Invoice(s) for claim/refund of statutory changes in Duties and taxes, if any, as above.
- A provision for all types of refunds/claims should be available on-line through PFMS.

GeM

- (26) In terms of the provisions of the Information Technology Act 2000 as amended from time to time, digitally/e-signed online documents generated on GeM shall be treated at par with ink-signed documents for release of payment to the Seller/Service Provider and no ink signed paper/documents shall be demanded/insisted.
- (27) For all contracts placed through GeM, the payment through PFMS to all Sellers/ Service Providers must be released online only against electronic bill generated on GeM.
- No offline payment should be made in such cases to avoid double payment.
- Only in exceptional cases such as non availability of the GeM platform or long shutdown of internet services at Buyer location or similar force majeure conditions, such off-line payments can be resorted to subject to the condition that immediately after resolution of the problem, necessary entries would be made on-line in GeM portal to obviate the possibility of double payment.

Advances to government servants

- (1) These advances may be drawn in Form R.P.R.36 in respect of long-term advances and R.P.R.37 in respect of short-term advances.
- The names of Government servants with their designation and the amounts of advances sanctioned for each should be clearly indicated.
- (2) A personal advance to Government servant may be repaid, either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case.
- The recoveries through pay bills of long-term advances referred to in Rule 12 (b) of Compendium of Rules on Advances and of interest thereon, should be supported by schedules of recoveries of advances in Form R.P.R.38, separate schedules being attached for different types of advances.

Pension and Gratuity

- **Role of Head of Office**:
- Role of Head of office is prescribed under CCS (Pension) Rules, 2021 and government orders issued by Department of Pension Welfare and Pension Grievances as amended from time to time.
- **Preparation of list of Government Servant due for Retirement:**
- (a) Every Head of Department shall have a list prepared by 15th day of every month, of all Government servants who are due to retire within the next fifteen months of that date.
- (b) A copy of every such list shall be supplied to the Accounts Officer concerned before the last day of every month.
- (c) In the case of a Government servant retiring for reasons other than by way of superannuation, the Head of Office shall inform the Accounts Officer concerned not later than ten days from the date of issue of order regarding retirement of Government servant.
- (d) All Government dues including Government residential accommodation etc. should be cleared by the pensioner.

2.88 Time schedule for processing of pension by various authorities:-

Name of the Authority		Time Schedule
1	Head of Office	The Head of Office is required to forward prescribed Pension Papers to the Account Officers not later than four months before the date of superannuation of a Govt. Servant.
2	PPO Issuing Authority	Dispatch/Delivery of PPO by the Pay and Accounts Officer to the CPAO in case of payment through Authorized Bank or to the pensioners opting to draw pension from Departmentalized Pay and Accounts Officer not later than one month in advance of the date of the retirement of a Government servant on attaining the age of superannuation. In other than superannuation cases, within three months of the date of receipt of pension papers from the Head of Office.
3	Central Pension Accounting Office	Dispatch of PPO by Central Pension Accounting Office to the CPPC of the Authorized Bank by 20th of the month of retirement.
4	CPPC of the Authorized Bank	CPPC will ensure that all formalities are completed in time and first credit of pension is made in the Pensioners' Account on due date.

Use of Payment Advices

- The payment advices are used for payment by direct credit to the bank accounts of the beneficiaries.
- The payment advices are issued to the banks in the following manner:-
- (i) The payment advice containing the payment details and bank account details of the beneficiaries is prepared on computer and softcopy along with a cheque for total amount of advice is sent to the bank branch with the advice to directly credit the amount in the bank account of the beneficiaries.
- (ii) In case of e-payment mode, the payment advice in electronically signed by the authorized signatory and uploaded to the e-payment gateway for direct credit to the bank accounts of the beneficiaries.
- (iii) PAOs will make e-payment for the payment more than Rs. 100 crores directly to PSUs/Other Parties etc. through Inter Accountal Adjustment Advice (IAAA) on e-payment gateway of the RBI (e-Kuber).
- (iv) Pr. AOs will make Inter Governmental transactions by issue of Inter Governmental Adjustment Advice (IGAA) to RBI, CAS, Nagpur.

New Formats for Bills and Claims

- Subsidiary instructions issued by Controller General of Accounts on 26/08/2022 provided new formats for all personal claims, bills relating to drawal of pay and allowances, contingent bill,LPC etc
- These forms are devised in such a way so that they incorporate all relevant provisions of related rules under Pay, T.A., L.T.C.,etc

R.P.R. 2

[See Para 2.1(6), 2.4(8), 2.11, 2.61 of Subsidiary Instructions]

LAST PAY CERTIFICATE

Name of the Office: DDO Name: DDO Code:

1. Employee details

Name of employee	
Employee ID No	
Designation	
Employee's Group	
Pay level	
PAN Number	
Aadhaar Card No.	
GPF Account No	
PRAN Number (covered under NPS)	
Proceeding on to	

2. He/She has been paid salary upto..... at the following

Gross		Deductions		Recoveries of Loan		
Items	**Amount**	**Items**	**Amount**	**Items**	**Instalment No.**	**Amount**
Pay		I Tax		HBA		
Special Pay		Cess on IT		Int. on HBA		
Personal Pay		GPF		MCA		
…….		GPF Adv.		Festival Adv.		
Allowances		NPS		Int.		
DA		CGEGIS		…….		
HRA		CGHS				
TPT		L.Fee				
……		……				
Total		**Total**		**Total**		
Net in Rs:						
Net (in words)	Rupees…….only.					

3. His/Her G.P.F./C.P.F./.....is maintained by the PAO/DDO.....

4. He/She made over the charge of the office of.....on the forenoo afternoon of.....

5. He/She has been sanctioned leave proceeding joining time for..... days w.e .....to.....

6. Recoveries of Income Tax, other recoveries are to be made from the emoluments etc. of the Governme servant as detailed on the reverse.

7. He/She finances the insurance policies detailed below from the Provident Fund:—

Name of Insurance Company	No. of Policy	Amount of Premium Rs.	Due date for the payment of premium

8. Details of P.L.I. policy where premium deduction is done through pay bill:—

Period	No. of Policy	Amount (in Rs.)			Due date for the payment of premium
		Premium	GST, if any	Total	

9. He/She has contributed Rs.....p.m. under CGEGIS for the period from.....to.....

10. Whether the employee resides at Government Rented house : Yes /No.

If yes, a: Address.....

b: House rent recovered upto..... License fees (if any).....

11. Service for the period from ..... to .....(during his in this office) has been verified. A copy of LPC has been given to the government servant.

. The unverified gaps of service including for the periods prior to joining this office are indicated low:-

Sl. No.	Name of Ministry/ Department/Office	Period		No. of days	Nature of absence	Reasons for non-verification
		From	To			
(1)	(2)	(3)	(4)	(5)	(6)	(7)

. In case of retention of the Laptop; tablet; notepad; or similar devices of similar categories issued to the titled officer: Cost of device:.....Date of issue:.....

. Payment history of the all the payments made to the Government Servant during the past one year are nexed.

te:

Signature .....

Designation .....

Details of advances and its recoveries

Name of advance involving recovery/ adjustment	Sanctioned amount (Rs.)	Details of recovery			Outstanding amount recoverable (Rs.)	I
		Rate of Instalment (Rs.)	No. of Instalments	Total Amount Recovered till date		
Pay advance....						
T.A Advance.....				NA		N
LTC Advance				NA		N
H.B. Advance.....						
Computer Advance....						
MCA/ CMCA						

Int. on Loan advances						
GPF Advance						
Festival Advance						
Other, if any.						

Summary of salary for the financial year

Month	Pay	Allowances	Fee, Honorarium etc.	Gross salary	Funds & other deductions	Amount of I-Tax recovered	Total deductions
April,20							
May,20							
June,20							
July,20							
August,20							
September,20							
October,20							
November,20							

Extract of other Payment/reimbursement made

Items	Reimbursement paid upto (period)		Claim Reference No.(CRN)	Claim Date	Amount
	Year	Month			
Children Education Allowance					
Reimbursement of Newspaper bills					
Reimbursement of Telephone bills					
Any other reimbursement					

Reimbursement of Medical claims for the last six months)

Claim Reference No.	Claim Date	Reimbursement claimed for (name of the Family member)	Period	Amount

Payment towards Travelling Allowance claims (for the last two months)

List of Important Forms

DESCRIPTION	FORM NO.
Last Pay Certificate	R.P.R.2
Bill Register	R.P.R.9
Pay Bill	R.P.R.13
Alternative inner-sheets for pay bill preparation	R.P.R.13A
Nil (Zero amount) bill (Payment of Government Contribution towards NPS)	R.P.R.13B
TA-claim-cum-bill for Tour	R.P.R.14A
TA-claim-cum-bill for Transfer	R.P.R.14B
LTC-claim-cum-bil	R.P.R.14C
Pay Bill Register	R.P.R.17

Continued

DESCRIPTION	FORM NO.
Pay Bill Register-Part II	R.P.R.17-II
Abstract of Pay Bills	R.P.R.18
Increment Certificate	R.P.R.21
Medical Charges claim-cum-reimbursement bill-CGHS	R.P.R.23A
Medical Charges claim-cum-reimbursement bill-CS(MA)	R.P.R.23B
Sub-vouchers for petty Contingent Expenditure	R.P.R 28

Continued

DESCRIPTION	FORM NO.
Advance/Adjustment/Fully vouched Contingent claim cum-Bill	R.P.R.29
Bill for Recoupment of Imprest/Departmental Advance/Adjustment of Advance[exclusively For DDOs]	R.P.R.29A
Loans and Advances Bill	R.P.R.34
Claim-cum-bill for House Building Advance/Computer Advance	R.P.R.36
Claim-cum-Bill for Short term advance viz. TA-Tour TA-Transfer, LTC, Medical, Others	R.P.R.37

Continued

DESCRIPTION	FORM NO.
Claim-cum-Bill for withdrawal of Final Payment/advance from GPF/CPF or payment under DLIS	R.P.R.42
Claim-cum-bill for payment of accumulation under CGEGIS, 1980	R.P.R.44
Other Personal claims-cum-Bill (viz. CEA, OTA,etc.)	R.P.R.48
e-bill for purchase through GeM	R.P.R.49
Bill for payment of retirement benefits (Commuted value of Pension, Gratuity, Leave Encashment on retirement)	R.P.R.50

SERVICE BOOK
&
WELFARE MEASURES

HISTORY OF POSTINGS

- In November 2023, DGHRD has initiated implementation of e.HRMS 2.0 in CBIC and its subordinate offices for Gr.B & C officers.
- This is to offer a range of services in an easy, transparant and paperless manner.
- These services include, Leave Management, Tours, LTC & EL encashment, Training, Vigilance, APAR, IPR, other pay related issues and common services.
- Employee can log in to https://e.hrms.gov.in/log.in - MY PROFILE - update individual profile.
- Nodal Officers have been nominated for each office and these Nodal Officers has to verify the data with SB and validate.
- Nodal Officers should ensure that all the officers had updated their profile and if any officer is not found, the Nodal officer can add them.
- Employee guide and Nodal Officer guide are provided enabling to use the portal with ease.

DEALING WITH STAFF REPRESENTATION

- All the representations received from the officers are to be diarized and forwarded to the concerned sections immediately.
- All the representations are to be processed immediately and submitted in file /e.file to the competent authority for disposal of the representation. While submitting the file, the facts should be put forth enabling the competent authority to take a decision on the representation.
- If the representation is to be dealt by the Cadre Controlling Commissionerate, the same should be forwarded with the approval of concerned HOD with a forwarding letter.

SERVICE BOOKS

- Service book to be maintained for every Gazetted and Non-Gazetted Government servant and is to be kept in the custody of Head of Office in which the Government Servant is serving and is transferred with the officer from office to office as per SR 196,197.
- Service Book to be **maintained in duplicate**
- First Copy to be retained and maintained by the Head of Office
- As per Rule 257 (2), (3 & (4) of GFR, 2005, Second copy should be given to the Government Servant for safe custody w.e.f 01.07.2005

- To **new appointees-a copy of Service Book** must be given **within one month** from the date of appointment
- Every **January** the individual may **go through the entries** made in the Service Book and **append their signatures** on the SB if they are found correct or otherwise. The officer must hand over his/her copy of SB to his office for up-dation and the office will return it back to the Govt. Servant within 30 days with the necessary entries attested.
- In case the Govt. Servant's **copy is lost**, it shall be replaced on payment of a sum of **Rs.500**/-

- **Entries in Part-I**,
- i.e. Biodata is to be verified from original certificates

- **Name, Father's name, Address Category**
- **Date of birth by Christian era** and wherever possible also in saka era(both in words and figures)
- **Educational Qualifications**:
  a) at the time of appointment;
  b) subsequently acquired.
- **Professional and Technical Qualifications** (not covered by (3)above) also to be recorded.
- **Home Town**
- Entries regarding the above will be made at the time of first appointment and **attested by the Head of Office or any other officer duly authorized in his behalf**. Addition and alterations will be similarly attested.

Certificates to be recorded in the Service Book

- Appointment Order
- Employee's **fitness certificate** is to be enclosed-medically examined and found fit.
- His/her **character and antecedents** have been verified
- He/she to furnish **Marriage declaration certificate** of his/her not having contracted bigamous marriage.
- He/she is to have taken the **oath of allegiance**/affirmation to the constitution
- He/she is to furnish the **declaration of Home-Town** which has been accepted by the Competent Authority.

- He/She is to furnish **details of their family members and the dependents**.
- He/She has to file **nomination for Death/Retirement Gratuity**.
- **Form – I** is to be enclosed in the service records to settle all the monitory benefits. This form has been made mandatory for nomination of family member(s) in case of death of the employee while in service.
- The nominations made has to be accepted by the competent authority with signature and seal.

Entries to be made in the Service Book

- While an **employee is transferred**, up to date entries are to be made in the service book and transferred to the Head of the Office of the new place of posting.
- As such the **service is to be verified** by the head of the office up to **the date of last pay drawn from his office**.
- Head of the Office should allow the **concerned employee to see or inspect their Service Book** and obtain their signature each year during the month of **January**

LEAVE ACCOUNT

- A leave account shall be maintained in the prescribed form for each government servant and must be kept with the service book with up to date account (Rule 15 of CCS(Leave) Rules, 1972).
- Proper entry for EL / HPL / EOL / Maternity Leave (for female)
- Entry for Child Care Leave for Female Govt. Servant and some Male Govt. Servant (where ever applicable).
- Entry for Study Leave (where ever applicable)
- These entries are to be made and duly signed by the competent authority.

- Entry for Annual increment, CGIES contribution and service verification to be made every year and duly endorsed by the competent authority.
- Entry for Bonus and uniform allowance (where ever applicable) to be made and endorsed.
- Entry for Reward amount received by the officer to be made and endorsed.
- On getting promotion / NFU – copy of the order and pay fixation order should be placed in the SB and entry should also be made.
- Copy of Vigilance order (if any) and revision of pay (if any) consequent to the order should be entered and placed in the SB.
- Reimbursement for purchase of office bag should be entered.
- LTC availed by the officer / family members – with block year and Hometown / All Inida and EL encashment should be entered and endorsed.
- Entry with regard to the Ex-gratia Financial Assistance in respect of medical expenses should be made.

WELFARE MEASURES

FINANCIAL ASSISTANCE IN RESPECT OF MEDICAL EXPENSES

- This Financial assistance is admissible only to the officer/staff, his/her unemployed spouse and dependent children. No financial assistance is admissible to dependents, including dependent parents.
- In case of dependent children and spouse (unemployed), the officer/staff is entitled to financial assistance with an overall cap of Rs. 7.5 lakhs in the entire career. However, there is no limit on the amount of financial assistance for departmental officials. To monitor this, entry in Service Book should be made and while forwarding the proposal, the HOD should certify the same in the prescribed format.
- Financial assistance shall be admissible for portion of expenses on treatment which are non-reimbursable under the CS(MA)/CGHS Rules.
- The individual has to make a request within 3 months of settlement of claims when part of the claim is settled under CS(MA)/CGHS rules.
- Advisory Committee is to be formed headed by Commissioner with one member each from Gr.A to Gr.C.
- The Commissioners / HODs are required to forward the proposal within a period of one month of receipt of the request.

- If there is a delay, reasons for delay in submission of proposal by the applicant / Commissionerate must be given.
- In cases of continuous treatment only one time financial assistance should be considered and normally no subsequent request should be entertained unless there are extreme compassionate grounds.
- Minimum amount of financial assistance to be proposed for sanction have been fixed.

  Gr.A – Rs.10,000/-, Gr.B – Rs.5,000/- and Gr.C – Rs.3,000/-
- Expenses on maternity/termination of pregnancy in emergencies would not be admissible to officer/staff having more than two surviving children.
- No financial assistance is admissible to retired officers / staff.
- Mandatory deductions – some % on room rent and sundry expenses and after this another 25% is also deducted to arrive at the financial assistance to be extended.
- There is a ceiling on room rent according the to category – GR.A, B & C. However, ICU charges – actuals will be considered.

- **Waiver of deductions:-** There will be full waiver of the amount on account of mandatory deduction in the following cases:-
-
- (a) Illness or accidents resulting in death of the official;
-
- (b) Illness or accidents resulting in serious physical or mental infirmity, which permanently incapacitates the official for further service;
-
- (c) A partial bodily or mental infirmity or handicap like loss of vision/hearing/limbs. In such cases, a minimum physical handicap to the extent prescribed for qualifying a person for consideration for employment under the PH quota, may justify the waiver.

- **Submission of proposal:**
- (a) Certificates in the prescribed Proforma, duly certified by the Commissioner/HOD should accompany the proposal showing break up of amount spent, amount reimbursed and amount non-reimbursable category wise (cost of treatment etc, room charges and sundry charges).
- (b) Each proposal should be scrutinized and recommended by the Advisory Committee, headed by Commissioner/Director and having one representative each from Group 'A' to 'C' officials, before it is sent to the Directorate General of Human Resource Development. The proposals received without recommendation of the Advisory Committee would not be placed before the Governing Body.

(c) Checklist for sending proposals.

- Photocopies of the requisite documents as listed in the check-list should be enclosed with the proposal

- **(Annexure-III) CERTIFICATE** (Strike out the clause which is not applicable)
- **(To be submitted with the proposal for grant of Financial Assistance on non reimbursable medical claims)**
- 1. Certified that the proposal for financial assistance has been recommended by the Advisory Committee constituted in this office for this purpose.
- 2. Certified that a sum of `_____has been earlier sanctioned to the individual as Financial Assistance from the Welfare Fund for medical expenses for spouse and dependent children and the details thereof have been entered in the individual's service book. Further,_____ number of proposals of Financial Assistance are pending (give details) with Directorate General of Human Resource Development.
- **Note: The amount of financial assistance to staff/employee should not be included in above Certificate.**
- 3. Certified that the name of the officer is as per the service book (in case of change of name, details may be given.)
- 4. Certified that the number of surviving children are not more than two.
- **Note: This certificates required only in cases of grant of Financial Assistance on the non reimbursable expenses on the maternity expenses or termination of pregnancy.**
- 5. Certified that the spouse of employee/officer is non-working.

Note: This certificate is required only where financial assistance is sought for medical expenses of spouse.

- 6. Details of medical expenses reimbursed and not reimbursed are as under:

No. of days for which room rent paid for stay in other than ICU/CCU _____

Details of the Claims	Total Amount Spent	Amount reimbursed as per CS(MA) rules	Amount Non-reimbursable
Cost of treatment (Doctor's fees, Medicines, Test, Procedure etc.			
ICU/CCU Room charges			
Room Charges other than ICU/CCU			
Sundry Charges (Viz. Telephone bills, guest/attendant room charges, food, conveyance, diet, Ambulance etc.)			
Total			

SIGNATURE OF HOD

- **CHECK LIST FOR PROPOSALS FOR GRANT OF FINANCIAL ASSISTANCE OF EXPENSES ON TREATMENT:**
- Check that:
- 1. Copy of request letter of the applicant is enclosed.
- 2. Claim has been settled under CS(MA)/CGHS Rules. Copy of Sanction Order/ Sanction for reimbursement of medical claim under CS (MA)/CGHS Rules has been enclosed.
- 3. Copy of bills/vouchers of medical expenses submitted with the medical claim have been enclosed.
- 4. Proposal has been submitted within prescribed time limit.
- 5. In case of proposals submitted after the prescribed time limits, justification for condonation of delay has to be given.
- 6. The following certificates as required in Annexure-III have been furnished:-
- (i) Advisory Committee recommendation.
- (ii) In case financial assistance is sought for medical expenses incurred on dependent children & spouse, amount of financial assistance received by the applicant earlier from the Welfare Fund for the medical expenses incurred on treatment of dependents.
- (iii) In case financial assistance is sought for medical expenses incurred on treatment of spouse, a certificate that the spouse of employee/ officer is not working in any State/Central Govt., Banks, PSUs, Private Organizations or is self employed etc.
- (iv) In case financial assistance is sought for medical expenses incurred on child birth, certificate that the number of surviving children is not more than two.

EXGRATIA FINANCIAL ASSISTANCE TO THE DEPENDENT FAMILY MEBERS IN CASE OF DEATH OF OFFICIAL WHILE IN SERVICE

- DGHRD on 7th June 2021 issued a revised OM on grant of Ex-gratia Financial Assistance to the dependent families from the customs & Central Excise Welfare Fund in cases of deaths of Departmental officials in harness.
- This financial assistance is inn addition to any assistance which may be sanctioned from the consolidated fund of India in terms of Dept. of Pension and Pensioners Welfare.
- The dependent family members can make a request along with the death certificate, Form 4 and legal heir certificate within two years of demise of the employee.
- Vide OM in F.No.1/7/2020-P&PW(F) dated 30.09.21, Dept of Pension and Pensioners Welfare, has instructed all the officers should submit Form I for this purpose.
- If Form I has not been submitted by the employee, the amount will be equally distributed as in the case of DCRG.
- An officer – PRO / welfare officer to be designated to co-ordinate with the family members to get the request from the family without delay.

- A. Death attributable to performance of enforcement functions under the Customs / GST / NDPS Act or any other act of the govt. of India / state(s) including anti smuggling, anti evasion and anti narcotics duties, etc - Rs.25 lakhs.
- B. Death attributable to accidents or incidents of violence while on duty – Rs.15lakhs
- C. Death attributable to COVID 19 contracted while on duty – Rs.7lakhs
- D. Death not covered under A,B or C above – Rs.5lakhs
- E. Permanent injury or disability sustained in performance of official duty – Rs.15lakhs.

- A committee will be formed headed by Commissioner / HOD and members from Gr.A, B & C and with the PRO / Welfare officer designated for this.
- The recommendations of the committee duly certified by Commissioner / HOD along with all the relevant documents will be forwarded under the signature of Commissioner / HOD to the Welfare Fund Committee.

Thank you

TA & LTC

TRANSPORT ALLOWANCE

O.M. IN F.NO.21/5/2017-E.II(B) DT 07/07/2017

FOR LEVEL 15 AND ABOVE – Rs.15,750/- + DA

PAY LEVEL	RATE OF TRASNPORT ALLOWANCE	
	HIGHER TPTA CITIES	OTHER PLACES
9 AND ABOVE	RS.7,200/- + DA	RS.3,600/- + DA
3 TO 8	RS.3,600/- + DA	RS.1,800/- + DA
1 AND 2	RS.1,350/- + DA	RS.900/- + DA

TA ON TOUR

- T.A. on tour is from duty point/residence at headquarters to duty point at the distant station and vice versa. It comprises of
  - Fare for journey by Rail/Road/Air/Sea
  - Road mileage for road journey otherwise by bus.
  - D.A. for the entire period of absence from Head Quarters including journey period
  - Accommodation charges
  - Food Bills
  - REFERENCE O.M.IN F.NO.19030/1/2017-E.IV DT 13.07.2017

ENTITLEMENTS FOR TRAVEL BY AIR

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-l by train
12 and 13	Economy class by air or AC-l by train
6 to 11	Economy class by air or AC-ll by train
5 and below	First Class / AC-III /AC Chair car by train

REVISED TRAVEL ENTITLEMENTS

- ln case of **places not connected by rail**, travel by AC bus for all those entitled to travel by AC ll Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- All mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by the Government, should accrue to the Government.
- ln case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

INTERNATIONAL TRAVEL ENTITLEMENT

Pay Level in Pay Matrix	Travel entitlement
17 and above	First class
14 to 6	Business / Club Class
13 and below	Economy class

ENTITLEMENT FOR JOURNEYS BY SEA OR BY RIVER STEAMER

- For places other than A&N group of Islands and Lakshadweep Group of Islands :-

PAY LEVEL	TRAVEL ENTITLEMENT
9 AND ABOVE	HIGHEST CLASS
6 TO 8	LOWER CLASS IF THERE BE TWO CLASSES ONLY ON THE STEAMER
4 AND 5	IF TWO CLASSES ONLY, THE LOWER CLASS. IF 3 CLASSES, THE MIDDLE OR 2ND CLASS. IF THERE IS 4 CLASSES, THE 3RD CLASS.
3 AND BELOW	LOWEST CLASS

ENTITLEMENT FOR JOURNEYS BY SEA OR BY RIVER STEAMER

- For travel between the mainland and the A&N Group of islands and Lakshadweep Group of island by ships operated by the Shipping Corporation of India Limited :

Pay Level in pay Matrix	Travel entitlement
9 and above	Deluxe Class
6 to 8	First / 'A' Cabin class
4 and 5	Second / 'B' Cabin class
3 and below	Bunk class

MILEAGE ALLOWANCE FOR JOURNEYS BY ROAD

- At places where specific rates have been prescribed

Pay Level in pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rate for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc
6 to 13	Same as above with the exception that journeys by AC bus will not be permissible
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc
3 and below	Actual fare by ordinary public bus only OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped, etc.

MILEAGE ALLOWANCE FOR JOURNEYS BY ROAD

- At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighboring States:

For journeys performed in own car / taxi	**Rs.24/- per km**
For journeys performed by auto rickshaw, own scooter, etc	Rs.12/- per km

At places where no specific rates have been prescribed, the rate per km will further rise by 25% whenever DA increases by 50%.

DAILY ALLOWANCE ON TOUR

Pay Level in Pay Matrix	Entitlement
14 and above	• Reimbursement for hotel accommodation / guest house of up to Rs.7,500/. per day, • Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and • Reimbursement of food bills not exceeding Rs.1200/- per day
12 to 13	• Reimbursement for hotel accommodation / guest house of up to Rs.4,500/. per day, • Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, • Reimbursement of food bills not exceeding Rs.1000/- per day
9 to 11	• Reimbursement for hotel accommodation / guest house of up to Rs.2,250/. per day, • Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, • Reimbursement of food bills not exceeding Rs.900/- per day
6 to 8	• Reimbursement for hotel accommodation / guest house of up to Rs.750/. per day, • Reimbursement of Non-AC taxi charges of up to Rs.225/- per day for travel within the city, • Reimbursement of food bills not exceeding Rs.800/- per day
5 and below	• Reimbursement for hotel accommodation / guest house of up to Rs.450/. per day, • Reimbursement of Non-AC taxi charges of up to Rs.113/- per day for travel within the city, • Reimbursement of food bills not exceeding Rs.500/- per day

DAILY ALLOWANCE ON TOUR

i. Under daily allowance, Reimbursements of **Hotel charges and Travel within the city** (As per OM No.19030/2/2020-E.IV dated 22.12.2020).

- For **Levels 8 and below**, production of vouchers has been done away with and **self certification is sufficient for stay at hotels**. For Hotels at class X cities, on production of Invoice, Rs.1000/- per day is the entitlement.
- **Levels 9 and above, for stay at Hotel, duly signed invoice has to be produced by the officer. However,** production of vouchers for travel within the city has been done away with but **self certification with indication of period of travel, vehicle number etc must be produced for local travel**.

TO ARRIVE AT D.A. TIMING RESTRICTIONS

Length of absence	Amount payable
If absence from headquarters is <6 hours	30% of Lump sum amount
If absence from headquarters is between 6 -12 hours <6 hours	70% of Lump sum amount
If absence from headquarters is >12 hours	100% of Lump sum amount

- Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis

TOUR TA ADVANCE

- Every officer is eligible for **Tour TA Advance upto 90%** of travel expenses after **the tour has been approved by the Competent Authority**.
- Such advances will be adjusted in the regular bills

Time-limit for submission of claims for Travelling Allowances

- **Time limit** for submission of claim for Travelling Allowance is **sixty days succeeding the date of completion of the journey.**
- As per the OM dt.31.12.2021, the claim of a Government Servant to TA/DA on Tour/Transfer/Training is **forfeited or deemed to have been relinquished if the claim for it is not preferred within sixty days** succeeding the date of completion of the journey.

TIME-LIMIT FOR SUBMISSION OF CLAIMS FOR TRAVELLING ALLOWANCES ON RETIREMENT OR TRANSFER

- Time-limit for submission of **claims for TA on Retirement is 180 days**, succeeding the date of completion of the journey.
- Similarly, time-limit for submission of **Transfer TA claim is to be submitted within 60 days succeeding the date of completion** of each individual journey. If Advance is taken, the claim has to be submitted within 30 days.
- If a T.A. claim has been allowed to be remain in abeyance for a period exceeding one year it should be investigated be the HOD concerned. Based on the genuineness of the claim, based on supportive documents and valid reasons for the delay in processing it should be processed and after usual checks.

THE FOLLOWING ARE REIMBURSABLE AS PER SR 34

- Travel by train - Should be booked through IRCTC and the trains as per the OM dated 13.7.17.
- Air tickets – Should be booked through IRCTS, Balmer Lawrie or Ashok Travels – Booking through any other agency is not reimbursable. However, as per O.M. in F.No.19024/03/2021-E.IV dt 31.12.2021, Para 6 – In case of unavoidable circumstances, where the booking of ticket is done from unauthorized agent / website, the Financial Advisors of the Ministry / Department and Head of Department not below the rank of Joint Secretary in subordinate / attached offices are authorized to grant relaxation.
- **Cancellation charges** for official journeys **cancelled in public interest** and are to be claimed the normal bill form.
- **Officers representing the Department in various sports events, cultural events, etc., - duly nominated by the department – can submit their TA claim(s)**
- **All the official tours – whether it is training, auditing, attending a meeting, representing the dept in sports and cultural events, deputed for handing over of documents in other departments, extending faculty support, appearing before the court against summons, etc., - proper tour approval has to be obtained from the competent authority.**
- **Documents to be submitted / verified / scrutinized – Travel ticket, boarding pass (by Air), tour approval, participation certificate for sports / cultural events, training certificate (for training), in case of court appearance – appearance certificate from the court concerned, for faculty support and attending meetings / seminars – letter from the host, for audit team – entry n exit meeting report, hotel bills (as applicable). Nomination letter, Relieving order, etc**
- **Transfer TA – Copy of transfer order, relieving order, joining report, Original -travel tickets, boarding pass, lorry receipt for transportation of personal effect and conveyance.**

TA ON TRANSFER

Transfer involving change in Head Quarters in the public interest attracts TA on Transfer

- Travel entitlement for **self and family**
- Composite Transfer and packing grant **(CTG)** equal to **80% of last months basic pay** (Not Admissible if no change of resident is involved even where the distance between the two stations is more than 20 Kms) for transfer to and from the island territories of Andaman, Nicobar and Lakshadweep, CTG may continue to be paid at 100%.
  - In cases of transfer to stations which are at a distance of **less than 20 Kms** from the old stations and of transfer **within the same city one third of the composite grant will be admissible,** provided a **change of residence** is involved.
- Reimbursement of charges on transportation of **personal effects**
- Reimbursement of charges on transportation of **conveyance is governed by railway tariff**
- **On retirement also the same entitlement is applicable.**

TRANSPORTATION OF PERSONAL EFFECTS AND CONVEYANCE

- Transportation of personal effects by road is as per kilometer basis only. The classification of cities / towns for the purpose of transportation of personal effects is done away with.
- The rates will further increase by 25% whenever DA increases by 50%. For transportation by steamer, the rates are governed as per the rate of Shipping Corporation of India.
- From Level 6 – 6000Kgs @ rs.50/- per km
- For Level 5 – 3000Kgs @ rs.25/- per km
- For Level 4 N below – 1500Kgs @ rs.15/- per km
- Transportation of conveyance – Level 6 N above – One motor car or motor cycle / scooter.
- Level 5 N below – One motor cycle / scooter / moped cycle.

LEAVE TRAVEL CONCESSION (LTC)

- Hometown declaration once made is final, but can be changed **once** during entire service. Admissible in block of 2 years for self and family.
- If unmarried can avail concession for himself alone every year for the initial 7 years
- If Hqrs and Home town are same then not eligible for Home Town LTC.
- LTC - Hometown block 2022-25 and so on
- **LTC to any place in India:** can be taken in lieu of one of the two journeys to Home town in a block of 4 years…current block is 2022-25 (can be split into 2022-23 and 2024-25).

LTC TO ANY PLACE IN INDIA

Conditions:

- Claim admissible from Hqrs to declared place of visit
- Eligible to spouse/dependent children/parents/step parents residing away from Govt. servant.
- Members of family can visit different places, or same place visited by Govt servant.
- Members of family can travel in different batches.
- Members of family can travel in same calendar year or different calendar year.
- If change in **place of visit, it should be intimated before commencement of journey**.
- Concession if not availed will lapse.

LTC – BOOKING OF TICKETS AND ENTITLEMENTS

- Booking of tickets – as discussed in Tour TA / Transfer TA.
- Level 14 and above – Business / club class by air or AC I by train
- Level 12 & 13 – Economy class by air or AC I by train
- Level 6 – 11 – Economy class by air or AC II by train
- Level 5 and below – First class / AC III/ AC Chair car by train.

- For Premium / Premium Tatkal/ Suvidha / Shatabdi / Rajdhani / Duranto trains –
- Level 12 & above – Executive AC I – or as per available highest class
- Level 6 to 11 – AC 2nd class / CC
- Level 5 n below – AC 3rd class / CC
- As per DoPT OM in F.No.31011/01/2024-peres-policy AIV dated 12.1.24, Tejas Rajdhani Express Trains are covered. But Tejas Express trains are not allowed under LTC.

ENTITLEMENT OF FRESH RECRUITS

- Fresh recruits are allowed to travel to their hometown along with their family on three occasions in a block of four years and to any place in India on the fourth occasion.

- This facility available for first two blocks of four years after joining the Govt. service for the first time

- The first two blocks of four years will apply w.r.t the initial date of joining. The first two blocks will be personal to them. On completion of eight years, they will treat at par with other regular officers

ENCASHMENT OF EL DURING LTC:

- Limited to **10 days EL on one occasion**, and 60 days in entire career.
- This is a taxable income.
- Eligible for both husband and wife if both are Govt. servants, subject to maximum of 60 days for each of them.
- If in the same block year, a Govt servant avails both Hometown and All India for his family members then only one leave encashment is allowed.
- If **LTC is not availed, he should refund the entire amount of leave encashment** and advance if any taken along with **interest rate of GPF + 2%**

Thank You

ORGANISATIONAL SETUP OF CBIC

BY

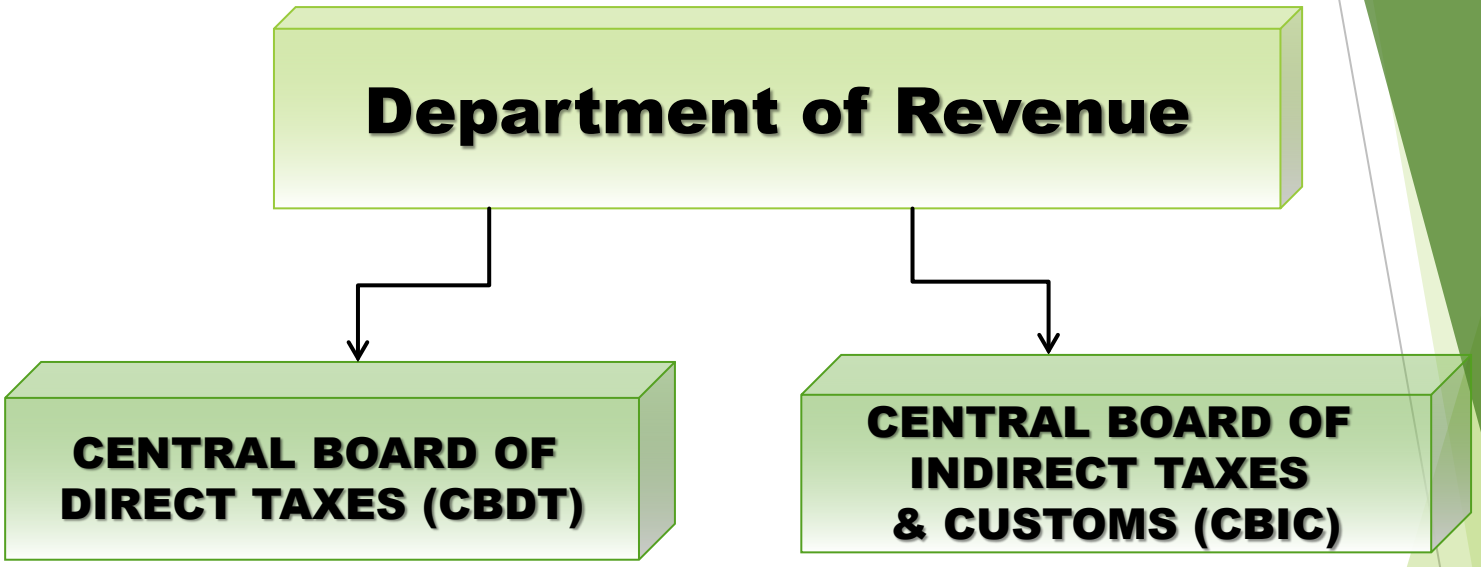
SATHYABHAMA.R.R.

AAD, NACIN,CHENNAI

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

Department of Revenue


Department of Revenue
CENTRAL BOARD OF DIRECT TAXES (CBDT)
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS (CBIC)

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

ZONES → Headed by Pr. Chief Commissioners/ Chief Commissioners → Cadre Controlling Authorities

DIRECTORATES → Headed by Pr. Directors/ Directors → Regional Offices headed by Pr.ADG/ADGs

COMMISSIONERATE

- Commissioner
- Additonal Commissioner
- Joint Commissioner
- Deputy Commissioner
- Assistant Commissioner
- Superintendent
- Inspector
- Stenographer
- Executive Assistant
- Tax Assistant
- Lower Division Clerk
- Head Havaldar
- Havaldar

DIRECTORATE

- Additonal Director General
- Joint Director
- Deputy Director
- Assistant Director
- Additional Assistant Director
- Inspector
- Stenographer
- Tax Assistant
- Head Havaldar

Functions of TAs

- **Providing Administrative Support**
- **Assisting Tax Officers**
- **Data Entry and Documentation**
- **Assisting in Assessment and Verification**
- **Communicating with Taxpayers**
- **Issuing Notices and Orders**
- **Maintaining Records and Databases**
- **Assisting in Investigations**

CCS(CONDUCT) RULES,1964

APPLICABLE TO ALL GOVERNMENT SERVANTS EXCEPT RAILWAY EMPLOYEES, CONTRACT LABOURS & MEMBERS OF ALL INDIA SERVICE

3A. Promptness and Courtesy

- No Government servant shall
- (a) in the performance of his official duties, act in a discourteous manner;
- (b) in his official dealings with the public or otherwise adopt dilatory tactics or wilfully cause delays in disposal of the work assigned to him.

How to treat the taxpayer

1. Always be polite to the taxpayer
2. Listen to the taxpayer
3. Answer their telephone calls
4. Do not make the taxpayer wait
5. Do not indulge in manhandling
6. Keep up with the timelines

THINGS TO BE AVOIDED WITH THE TAXPAYER

- 1. Being Unresponsive to the taxpayer
- 2. Playing with Phone during the taxpayer's Visit
- 3. Talking to each other in presence of the taxpayer
- 4. Using harsh words
- 5. Swearing
- 6. Giving false promises

THANK
YOU

फार्म टी.आर.25/जी.ए.आर.14-ए (उप बिल) दौरा
Form T.R.25/G.A.R.14-A (Sub-bill) Tour

केन्द्र/CENTRAL
उप बिल सं./Sub-bill No. .....

दौरे के लिए यात्रा भत्ता बिल
TRAVELLING ALLOWANCE BILL FOR TOUR

(नोट : इस बिल को दो प्रतियों में तैयार किया जाना चाहिए-एक भुगतान के लिए और दूसरी कार्यालय प्रति के रूप में)
(Note : This bill should be prepared in dulplicate-one for payment and the other as office copy)

भाग-क (सरकारी कर्मचारी द्वारा भरा जाना है)
PART-A (To be filled in by the Government Servant)

1. नाम/Name _____ 2. पदनाम/Designation_____

3. वेतन/Pay रु./Rs. _____ 4. मुख्यालय/Headquarters _____

5. विभाग एवं दूरभाष सं. /Dept. & Phone No._____

6. की गई यात्रा(ओं) के ब्योरे एवं प्रयोजन /Details and purposes of journey(s) performed :-

प्रस्थान / Departure			आगमन / Arrival			वाहन एवं श्रेणी Mode of Travel & class of accommodation	प्रदत्त किराया Fare paid		सड़क मील-दूरी कि.मी. में Distance in Kms. for Road mileage	ठहरने की अवधि Duration of halt	यात्रा का प्रयोजन Purpose of journey
तारीख Date	समय Time	से From	तारीख Date	समय Time	तक To						

6. यात्रा का प्रकार / Mode of journey(s) :

(i) विमान/AIR

(क) कार्यालय द्वारा प्रबंध किया गया विनिमय वाउचर — हां/नहीं

(a) Exchange voucher arranged by office — Yes/No

(ख) _____ द्वारा प्रबंध किया गया विनिमय वाउचर/टिकट

(b) Ticket/Exchange voucher arranged by _____

(ii) रेल/RAIL

(क) क्या मेल/एक्सप्रेस/साधारण रेल द्वारा यात्रा की गई ? — हां/नहीं

(a) Whether travelled by mail/express/ordinary train ? — Yes/No

(ख) क्या वापसी के टिकट उपलब्ध था ?

(b) Whether return tickets available ?

(ग) यदि उपलब्ध था, तो क्या वापसी का टिकट खरीदा गया ? यदि नहीं, तो कारण बताएं _____

(c) If available whether return tickets purchased ? If not, state reasons _____

_____

(iii) सड़क/ROAD

उपयोग किए गए वाहन का प्रकार (यानि, सरकारी परिवहन से / टैक्सी से, बस या अन्य सार्वजनिक वाहन में एक सीट लेकर, किसी अन्य सरकारी कर्मचारी के साथ निजी या किसी अन्य व्यक्ति के मोटर कार में, स्पष्ट करें।)

Mode of conveyance used (i.e., by Goverment transport/ by taking a taxi, a single seat in a bus or other public conveyance, by sharing with another Government servant in a car belonging to him or to a third person to be specified.)

7. निम्नलिखित के कारण ठहरने के स्थल से अनुपस्थिति की तारीख / Dates of absence from place of halt on account of :-

(क) प्रतिबंधित छुट्टियां और आकस्मिक अवकाश

(a) Restricted Holidays and Casual Leave

(ख) रविवारों और छुट्टियों के दिन कार्यस्थल पर वास्तविक रूप में न होना /

(b) Not being actually in camp on Sundays and Holidays

8. तारीख जिनमें राज्य सरकार या राज्य निधियों से वित्तीय सहायता प्राप्त कोई संगठन द्वारा उपलब्ध करायी गई नि:शुल्क भोजन एवं आवास की व्यवस्था

Dates on which free board and/or lodging provided by the State or any organisation financed by State Funds:-

(क) केवल भोजन

(a) Board only

(ख) केवल आवास

(b Lodging only

(ग) भोजन एवं आवास

(c) Boarding & Lodging

9. उन मामलों में होटल रसीदों आदि सहित विवरण प्रस्तुत किया जाना है जहां अधिसूचित टैरिफ़ पर भोजन और/या आवास उपलब्ध कराने वाले होटलों / अन्य स्थापनों में रुकने के लिए दैनिक भत्ते के उच्च दर का दावा किया जाता है :

Particulars to be furnished alongwith hotel receipts, etc. in cases where higher rate of Daily Allowance is claimed for stay in hotels / other establishments providing board and/or lodging at scheduled tariff :

रुकने की अवधि Period of stay		होटल का नाम / Name of the Hotel	प्रभार किए गए आवास के दैनिक दर Daily rate of lodging charged	भुगतान की गई कुल राशि Total Amount paid
से/From	तक/To			

10. यात्रा/यात्राओं के विवरण जिसके लिए सरकारी कर्मचारी ने पात्र श्रेणी से उच्च श्रेणी का उपयोग किया हो :
Particulars of journey(s) for which higher class of accommodation than the one to which the Government servant is entitled was used :

तारीख Date	स्थानों के नाम / Name of Places		उपयोग किए गए वाहन का प्रकार/Mode of conve-yance used	श्रेणी जिसके लिए पात्र Class to which entitled	श्रेणी जिससे यात्रा की गई Class by which travelled	पात्र श्रेणी का किराया Fare of the entitled class	
	से/From	तक/To				रु./Rs.	पै/P.

नोट :- अगर यात्रा उच्च श्रेणी से सक्षम प्राधिकारी के अनुमोदन के साथ निष्पादित किया गया हो, स्वीकृति की संख्या एवं तारीख को दर्शाया जाए ।
Note :- If the journey(s) by higher class of accommodation has been performed with the approval of the competent authority, the number and date of sanction may be quoted.

11. रेल द्वारा जुड़े स्थानों के बीच सड़क द्वारा निष्पादित यात्राओं के ब्योरे :
Details of journey(s) performed by road between places connected by rail :

तारीख Date	स्थानों के नाम / Name of Places		भुगतान किया गया किराया / Fare paid	अभ्युक्तियां Remarks
	से/From	तक/To	रु./Rs. पै/P.	

12. यात्रा भत्ते के अग्रिम की राशि, यदि आहरित किया गया हो, रु. _____
Amount of Advance of Travelling Allowance, if any, drawn Rs._____

प्रमाणित किया जाता है कि ऊपर दी गई सूचना जहाँ तक मुझे ज्ञात और विश्वास है, सही है ।
Certified that the information, as given above, is true to the best of my knowledge and belief.

सरकारी कर्मचारी का हस्ताक्षर
Signature of the Government Servant

दिनांक /Date _____

भाग-ख (बिल अनुभाग द्वारा भरा जाना है)
PART-B (To be filled in by the Bill Section)

	रु./Rs.	पै/p.
1. यात्रा भत्ते की शुद्ध अधिकृत राशि रु. _____ The net entitlement on account of Travelling Allowance works out to Rs. _____ Rupees _____ as detailed below :		
(a) रेलवे/विमान/बस/स्टीमर किराए - Railways/Air/Bus/Steamer fares		
(b) रोड़ मील-दूरी/Road mileage for _____ कि.मि./kms. के लिए @_____पै/paise/कि.मि./km.		
(c) दैनिक भत्ता / Daily Allowance :		
(i) _____ दिवस/days @ रु/Rs._____ प्रति दिन/per day रु/Rs._____		
(ii) _____ दिवस/days @ रु/Rs._____ प्रति दिन/per day रु/Rs._____		
(iii) _____ दिवस/days @ रु/Rs._____ प्रति दिन/per day रु/Rs._____		
(iv) _____ दिवस/days @ रु/Rs._____ प्रति दिन/per day रु/Rs._____		
(d) वास्तविक खर्च / Actual expenses _____		
सकल राशि/Gross Amount		
(e) **घटाएं**-वाउचर स. _____ दिनांक _____ द्वारा आहरित या.भ. की अग्रिम राशि, अगर कोई हो । **Less-** amount of advance of T.A., if any, drawn-vide Voucher No. _____ Dated _____		
शुद्ध राशि/Net Amount		

2. व्यय राशि / The expenditure is debitable to _____ _____ को विकलेय है ।

बिल लिपिक / Bill Clerk
(आद्यक्षर/initial)

आहरण एवं वितरण अधिकारी का हस्ताक्षर
Signature of Drawing & Disbursing Officer

प्रतिहस्ताक्षर / Countersigned.

नियंत्रण अधिकारी का हस्ताक्षर
Signature of the Controlling Officer

दौरा या.भ. बिलों के लिए प्रमाण पत्र
CERTIFICATE FOR TOUR T.A. BILLS

प्रमाणित है कि / Certified that-

1. मैंने वास्तव में मेल / ऐक्सप्रेस ट्रेन द्वारा या.भ. बिल में दावा किए गए अनुसार श्रेणी से यात्रा किया ।
I actually travelled by Mail / Express train by the class of accommodation as claimed in the T.A. bill.

2. मैं उस अवधि के दौरान जिसके लिए दैनिक भत्ते का दावा किया गया है उन रविवारों तथा अन्य छुट्टी के दिनों पर वास्तव में शिविर में ही था न कि रचनात्मक तौर पर ।
I was actually and not merely constructively in camp on Sundays and other Holidays during the period for which daily allowance has been claimed.

3. मैं किसी भी दिन आकस्मिक अवकाश में नहीं था जिसके लिए दैनिक भत्ते के लिए बिल में प्रभारित किया गया है ।
I was not on casual leave on any day for which daily allowance has been charged in the bill.

4. सड़क पर दूरी जिसके लिए रोड मील भत्ते का दावा किया गया है, वह मेरी जानकारी तथा विश्वास के अनुसार पूरी तरह सही है ।
The distance by the road for which road mileage allowance has been claimed is correct to the best of my knowledge and belief.

5. अवस्थान जिसके लिए दैनिक भत्ते का दावा किया गया है वे उन अवस्थानों पर कार्य के निष्पादन के कारण आवश्यक पड़ गया था ।
The halts for which daily allowances have been claimed were necessitated by the performance of duty at the places of halts.

6. यात्राएँ लोक सेवा के हित में किए गए थे तथा कोई सरकारी यातायात का प्रयोग नहीं किया गया जिसके लिए रोड मील-दूरी का दावा किया गया है ।
The journeys were performed in the interests of Public Service4 and no Government Transport was utilized for journeys for which the road mileage has been claimed.

7. _____ में अवस्थान के दौरान मेरे साथ राज्य अथिति के रूप में बर्ताव नहीं किया गया तथा राज्य के व्यय / भारत सरकार या अन्य किसी संगठन के व्यय से मुझे आवास और भोजन प्रदान नहीं किया गया ।
_____
I was not treated as State Guest during my halt at _____ and was not provided with boarding and lodging / lodging only at state expenses / at the expenses of the Government of India or any organization.

8. इस यात्रा के लिए कोई वापसी टिकट (रेल) उपलब्ध नहीं थे ।
No return tickets (Rail) were available for this journey.

9. वापसी टिकट (रेल) उपलब्ध थे लेकिन उन्हें खरीदा नहीं गया क्योंकि वापसी यात्रा उस अवधि के अंदर ही किया जाना अपेक्षित नहीं था जिसके लिए ऐसे टिकट उपलब्ध थे ।
Return tickets (Rail) were available but were not purchases because the return journey was not expected to be performed within the period for which such tickets were available.

10. मैंने कोई सार्वजनिक यातायात में (स्टीमर को छोड़कर) एकल सीट लेकर रोड यात्रा नहीं किया जो नियमित रूप में दो निर्धारित जगहों के बीच तथा निर्धारित दर के किराए पर आता-जाता है जिसके लिए अनूपूरक नियम के नियम 4 में निर्धारित उच्च दरों पर, मील-दूरी भत्ते का दावा किया गया है । मैं यह भी प्रमाणित करता हूँ कि यात्रा किसी अन्य वाहन से उसके किराया प्रभार का भुगतान किए बिना या उसके परिचालन व्यय का भार उठाए बिना नहीं किया गया ।

I did not perform road journey for which mileage allowance has been claimed at te higher rates prescribed in Rule 46 of the Supplementary Rules by taking a single seat in any public conveyance (excluding a Steamer) which plies regularly for hire between fixed points and charges fixed rates. I also certify that the journeys were not performed in any other vehicle without payment of its hire charges or incurring its running expenses.

11. मैंने कोई विनिमय आदेश के तहत की गई माँग द्वारा इंडियन एयरलाइन्स निगम / एयर इन्डिया अंतर्राष्ट्रीय से मेरे बुकिंग के लिए क्रेडिट सुविधाओं का लाभ उठाया / नहीं उठाया ।

I availed myself of / did not avail of credit facilities for booking my air passage with the Indian Airlines Corporation / Air India International by requisition through an exchange order.

12. मैं _____ से _____ तक _____ के _____ में जो अनुसूचित टैरिफ पर आवास / भोजन
(जगह का नाम) (होटल / स्थापना का नाम)
प्रदान करता है ।

I stayed from _____ to _____ at _____ at _____
(Name of Hotel / Establishment) (Name of Place)
which provided boarding / lodging at Scheduled Tariffs.

हस्ताक्षर / Signature :

नाम एवं पदनाम /
Name & Designation :

नोट : प्रमाणपत्र जो लागू न हों उन्हें काट दें ।
N.B. : Certificates which are inapplicable should be struck off.

[दिनांक 21 अक्तूबर, 1960 का का.प्र.म.नि. का ज्ञापन सं. 45/148110, का. व प्र. तथा भा.स. (टी) एन.आर. 51]
[D.G.P.&T's Memo No. 45/148110, P&A, dated the 21st October, 1960 and G.O.I.(T) N.R.51]

फार्म टी.आर.25/जी.ए.आर.14-बी (उप बिल) स्थानान्तरण
Form T.R.25/G.A.R.14-B (Sub-bill) Transfer

केन्द्र/CENTRAL
उप बिल सं./Sub-bill No. .....

स्थानान्तरण के लिए यात्रा भत्ता बिल
TRAVELLING ALLOWANCE BILL FOR TRANSFER

(नोट : इस बिल को दो प्रतियों में तैयार किया जाना चाहिए-एक भुगतान के लिए और दूसरी कार्यालय प्रति के रूप में)
(Note : This bill should be prepared in dulplicate-one for payment and the other as office copy)

भाग-क (सरकारी कर्मचारी द्वारा भरा जाना है)
PART-A (To be filled in by the Government Servant)

1. नाम/Name _____ 2. पदनाम/Designation_____

3. विभाग एवं दूरभाष सं. / Dept. & Phone No._____

4. स्थानान्तरण के समय वेतन/Pay at the time of transfer रु./Rs. _____

5. मुख्यालय/Headquarters (क/a) पुराना/Old_____ (ख/b) नया/New_____

6. आवासीय पता / Residential address :
   (क/a) पुराने मुख्यालय पर _____
   At Old headquarters _____
   _____
   (ख/b) नए मुख्यालय पर _____
   At New headquarters _____
   _____

6. स्थानान्तरण के समय परिवार के सदस्यों के विवरण-पू.नि.2 (8) के तहत
Particulars of the members of the family as on date of transfer-vide S.R.2 (8)

क्र.सं. S.No.	नाम / Name	उम्र Age	सरकारी कर्मचारी से संबंध Relationship with the Govt. servant

7. सरकारी कर्मचारी तथा उनके परिवार के सदस्यों द्वारा की गई यात्रा/यात्राओं के विवरण :
Particulars of journey(s) performed by the Govt. servant as well as members of his/her family :-

प्रस्थान / Departure			आगमन / Arrival			वाहन Mode of Travel	श्रेणी Class of accomm -odation	यात्रियों की सं./ No. of fares	भुगतान किया गया किराया Fare paid		सड़क मील-दूरी कि.मी. में Distance in Kms. for Road mileage
तारीख Date	समय Time	से From	तारीख Date	समय Time	तक To				रु./Rs.	पै./p.	

8. व्यक्तिगत सामान के लिए परिवहन प्रभार । (भुगतान की रसीद को संबद्ध किया जाना है)
Transportation charges for personal effects. (Money Receipt to be attached)

तारीख Date	वाहन Mode	स्टेशन / Station		वज़न कि.ग्रा. में Weight in kgs.	दर / Rate		राशि / Amount		अभ्युक्तियाँ Remarks
		से From	तक To		रु./Rs.	पै/p.	रु./Rs.	पै/p.	

9. व्यक्तिगत वाहन के लिए परिवहन प्रभार । (भुगतान की रसीद को संबद्ध किया जाना है)
Transportation charges personal conveyance. (Money Receipt to be attached)

(क/a) वाहन तथा स्टेशन जहाँ तक यात्रा किया गया / Mode of transport and station to which transported.

(ख/b) राशि /Amount रु./Rs. _____

10. यात्रा भत्ते के अग्रिम की राशि, अगर आहरित किया गया हो,
Amount of Advance of Travelling Allowance, if any, drawn रु./ Rs._____

11. . यात्रा/यात्राओं के विवरण जिसके लिए सरकारी कर्मचारी ने पात्र श्रेणी से उच्च श्रेणी का उपयोग किया हो :
Particulars of journey(s) for which higher class of accommodation than the one to which the Government servant is entitled was used :

तारीख Date	स्थानों के नाम / Name of Places		उपयोग किए गए वाहन का प्रकार/Mode of conveyance used	श्रेणी जिसके लिए पात्र Class to which entitled	श्रेणी जिससे यात्रा की गई Class by which travelled	पात्र श्रेणी का किराया Fare of the entitled class	
	से/From	तक/To				रु./Rs.	पै/P.

नोट :- अगर यात्रा उच्च श्रेणी से सक्षम प्राधिकारी के अनुमोदन के साथ निष्पादित किया गया हो, तो स्वीकृति की संख्या एवं तारीख को दर्शाया जाए ।
Note :- If the journey(s) by higher class of accommodation has been performed with the approval of the competent authority, the number and date of sanction may be quoted.

12. रेल द्वारा जुड़े स्थानों के बीच सड़क द्वारा निष्पादित यात्राओं के ब्योरे :
Details of journey(s) performed by road between places connected by rail :

तारीख Date	स्थानों के नाम / Name of Places		भुगतान किया गया किराया / Fare paid	अभ्युक्तियाँ Remarks
	से/From	तक/To	रु./Rs. पै/P.	

प्रमाणित किया जाता है कि ऊपर दी गई सूचना जहाँ तक मुझे ज्ञात और विश्वास है, सही है ।
Certified that the information, as given above, is true to the best of my knowledge and belief.

सरकारी कर्मचारी का हस्ताक्षर
Signature of the Government Servant

दिनांक /Date _____

भाग-ख (बिल अनुभाग द्वारा भरे जाने के लिए)
PART-B (To be filled in by the Bill Section)

1. नीचे दिए गए अनुसार यात्रा भत्ते की शुद्ध अधिकृत राशि रु. _____ परिकलित की गई है ।

The net entitlement on account of Travelling Allowance works out to Rs. _____

Rupees _____ as detailed below :

		रु./Rs.	पै/p.
(क/a)	रेलवे/विमान/बस/स्टीमर किराए - Railways/Air/Bus/Steamer fare		
(ख/b)	रोड़ मील-दूरी/Road mileage for _____ कि.मि./kms. के लिए @_____पै/paise/कि.मि./km.		
(ग/c)	स्थानान्तरण अनुदान / Transfer grant :		
(घ/d)	स्थानान्तरण प्रासंगिक व्यय / Transfer incidentals : (दैनिक भत्ता /Daily Allowance for _____ days / दिनों के लिए @ रु./Rs. _____ प्रतिदिन/per day.		
(ङ/e)	व्यक्तिगत सामान का यानान्तरण / Transportation of personal effects		
(च/f)	निजी वाहन का यानान्तरण / Transportation of private conveyance		
	सकल राशि / Gross Amount		
(छ/g)	घटाएं-वाउचर सं. _____ दिनांक _____ द्वारा आहरित या.भ. की अग्रिम राशि, यदि कोई हो । Less- amount of Advance of T.A., if any, drawn-vide Voucher(s) No. _____ Dated _____		
	शुद्ध राशि / Net Amount		

2. व्यय राशि / The expenditure is debitable to _____

_____ को विकलेय है ।

बिल लिपिक / Bill Clerk
(आद्यक्षर/initial)

आहरण एवं वितरण अधिकारी
Drawing & Disbursing Officer
(हस्ताक्षर / Signature)

प्रतिहस्ताक्षर / Countersigned.

नियंत्रण अधिकारी
Controlling Officer
(हस्ताक्षर / Signature)

CERTIFICATE FOR TRANSFER T. A. BILLS

1. Certified that my family consisting of my wife..... .... daughters aged..... .... sons aged .... .parents, sisters..... minor brothers aged..... .....who are residing with and wholly dependent on me accompanied me on transfer.

2. Certified that railway fares claimed for the classes which self and members of the family travelled were actually paid.

3. Certified that personal effects, weighing.....kgs. were actually transported by me from A to B on occasion of my transfer, in .....19 ..... and that the expenditure incurred therefore, was not less than the sum claimed herein.

Details of actual expenditure are given below as per receipt enclosed.

Station from and to	Mode of conveyance	Amount
.....	.....	Rs.....

Signature & Date

4. Certified that personal effects were transferred by the " Quick Transit Service " and that they reached the destination within the specified period.

5. Certified that a chauffeur or cleaner, other than a domestic servant, was actually employed and that he (the chauffeur or cleaner) actually travelled by rail on the section for which transportation charges of the motor car by rail are claimed.

6. Certified that my wife / husband who is employed under the Central Government and who has been transferred from ..... to..... ..... within six months of my transfer has not already claimed any Transfer T. A. in consequence of her / his transfer.