

For official use



SECOND SUPPLEMENT TO THE
MANNUAL OF INSTRUCTIONS
OF
THE DEPARTMENT OF FINANCE

(1984 EDITION)

(From 1st April, 1985 to 31st April, 1986)

Authorised to Issue
Satya Paul Dhir,
P. S. S.
Deputy Secretary Finance (s)

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PREFACE

This Second Supplement to the manual of Instructions (1984 Edition) being issued by the Department of Finance incorporates the Instructions issued from the 1st April, 1985 to the 31st March, 1986.

2. Suggestions for making corrections and improvements may kindly be forwarded to the Department of Finance.

G. BALAKRISHNAN

Secretary to the Government of Punjab,
Department of Finance.

Chandigarh,
the 16th April, 1986

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CHAPTER 5

LOSSES OF PUBLIC MONEY

PURCHASE OF STORES—SURPLUS STORE—MINIMUM LIMIT FOR CALLING TENDERS

Subject 5.6 :—Separation of work between the Audit and Accounts Wing of the Accountant General, Punjab—Submission of Reports regarding defalcations, losses and remissions.

Attention is invited to letter No. 37/80/84-FR/12143, dated 3rd December, 1984 on the subject noted above and to request you that reports regarding defalcations, losses, misappropriation etc. required to be made under Rules 2.34 and 2.35 of the Punjab Financial Rules, Vol-I, should in future be sent only to the Accountant General, Punjab (Audit). However all sanctions to writs of losses should be continued to be communicated to Accountant General (A and E) and Accountant General (Audit) Punjab as required under rule 18.4 of the Punjab Financial Rules, Vol. I.

2. It is requested that necessary steps may please be taken to ensure compliance accordingly.

No. 37/80/84-5 FP—II/10141 Dated, 11th December, 1985

CHAPTER 6

GENERAL PROVIDENT FUND

Subject 6.67 :—Grant of Advance/withdrawals out of G.P. Fund.

Reference to Rule 13.14 (1) (b) of Punjab Civil Service Rules, Volume-II, which lays down that the sanctioning authority while sanctioning the advance from the General Provident Fund, shall record in writing its reasons for granting the advance and similarly under Rule 13.29-D(5) it is mentioned that the subscriber who has been permitted to withdraw money from the General Provident Fund shall satisfy the sanctioning authority within a reasonable time as may be specified by that authority, that the money has been utilised for the purpose for which it was withdrawn.

2. It has been brought to the notice of the Government by the Accountant General, Punjab, that in quite a number of cases, the purpose for sanctioning the advance has not been mentioned in the sanctions, in the absence of which it cannot be ascertained whether the advance has actually been sanctioned for the objects provided in the rules. He has further brought to the notice of the Govt. that while sanctioning the withdrawals under rule 13.29 (B) (5) of the Punjab Civil Service Rules, Vol. II, prescribed requirements have not been fulfilled in some cases.

3. I am, therefore, to impress upon you to keep the requirements of the Rules in view while sanctioning the advances/withdrawals from General Provident Fund.

(No. 13(49)85-3FR/11445 Dated 9th August, 1985)

(To be substituted for the same No. and Date)

Subject 6.68 :—Incentive Bonus Scheme for Subscribers of Provident Funds.

Attention is invited to Punjab Government letter No. 12/37/78-3FR/7443, dated 23rd June, 1984, on the subject noted above and to say that the Governor of Punjab is pleased to decide that incentive Bonus for the year 1985-86 will be admissible to the subscribers at the rate of

one percent on the entire balance at their credit on the last date of the year viz 31st March, 1986 subject to the condition that they have not withdrawn any amount from their Provident Fund Accounts during the preceding three years commencing from 1st April, 1983.

2. In case of class IV employees, the refundable advance allowed out of G.P. Fund Account for the purchase of wheat *vide* Punjab Govt. letter No. 12/42-3FR-84/5529, dated the 22nd April, 1985 shall not be deemed to be withdrawal for the purpose of grant of this incentive bonus.

(No. 12/37/78-4FPIII/1988 Dated, Chd. the 30th Jan., 1986.)

Subject 6.69 :—Incentive Bonus Scheme for subscribers of General Provident Fund.

Attention is invited to letter No. 12/37/78 3FR/7443 dated the 23rd August, 1984 on the subject noted above and to say that it has been decided that with a view to enable the Accountant General, Punjab to grant bonus under rule 13.13A of the Punjab Civil Services Rules, Vol. II for the year 1985-86. All the Drawing and Disbursing Officer shall supply a list of those Govt. employees working under their control who have been sanctioned refundable/non-refundable withdrawals from their General Provident Fund Account during the proceeding three years commencing from the 1st April, 1983 immediately to the Accountant General (Accounts and Entitlements) Punjab as these subscribers would not be eligible for any bonus under the Incentive Bonus Scheme. The credit of the bonus to all the eligible employees will be automatically given by the Accountant General Punjab at his own level in respect of the year 1985-86.

2. For future years also the Drawing and Disbursing Officer shall supply a list of Government employees who have been sanctioned advances to the Accountant General Punjab, during the previous three years, by the first week of June every year in the following proforma :—

1	2	3	4	5	
Sr. No.	G.P.F.A./C. No.	Name of the subscriber	Designation	Name of the office/ Institution	
6	7	8	9	10	11
Amount of withdrawal during the preceding three years	Name of the Treasury	Vr. No. & date vide which G.P.F. advance has been drawn	Head of Account under which pay has been drawn	Sanction No. & date vide which amount of advance was sanctioned	Remarks

3, In the case of the class IV employees, the refundable advance allowed for the purchase of wheat, each year, shall not be deemed to be withdrawal for the purpose of grant of incentive bonus.

Receipt of this letter may please be acknowledge.
(No. 12/37/78/4F PIII/2676 Dated Chandigarh, the 14/17th February, 1986)

CHAPTER 7

LOANS AND ADVANCES

Subject 7.31:—Calculation of interest on loans and advances taken by Government employees — Issue of No Due Certificate.

A reference is invited to this department circular letter No. 4222-FD-Loans-83/5746 dated 23rd May, 1983 and letter No. 10565-F D-Loan—83/13565 dated 30th December, 1983 on the subject and to state that whenever a consolidated No Due Certificate as specified in para 1(b) of circular dated 30th December, 1983 is issued, a copy thereof should invariably be endorsed to the Department of Finance (Loans cell).

2. These instructions may be brought to the notice of all Drawing & Disbursing Officers working under your control.

(No. 10565—FD—Loans—85/6722 dated 22nd May, 1985)

Subject. 7.32:—Calculation of interest on loans and advances taken by Government employees—Issue of No Due Certificate.

A reference is invited to this Department circular letter No. 10565—FD—Loans—85/6722 dated 22nd May, 1985, whereby it had been desired that the copies of 'No Due Certificates' be endorsed to this department invariably. On the perusal of some 'No Due Certificates' received in this department, it has been observed that the full particulars of the advance viz. reference No., and date of earmarking authority, and Code No. etc. are not given in the endorsement. In the absence of the same, it is not only difficult, rather impossible to link up the 'No Due Certificate' with the relevant files of the loanees.

2. It is, therefore, requested that while endorsing copy of the 'No Due Certificate' to the Department of Finance full particulars of the advance should be indicated in the endorsement. These instructions may be brought to the notice of all Drawing and Disbursing Officers working under your control for meticulous compliance.

(No. 10565-FD-Loans-85/12704 dated 25th November, 1985.)

CHAPTER 9

DEARNESS ALLOWANCE

Subject. 9.60:—Grant of Dearness Allowance to the Punjab Government Employees,

A reference is invited letter No. 15 (1) 84-8FR/6562, dated the 13th May, 1985 on the subject cited above. The President of India is pleased to grant of one additional instalment of Dearness Allowance to the State Government employees with effect from the 1st May, 1985 and to decide that the rates of Dearness Allowance which are inclusive of the instalments already sanctioned will stand modified as under :—

Period for which payable	Pay Ranges	Rates of Dearness Allowance per mensem
1	2	3
1st May, 1985	Up to Rs. 600	.. 90.75 per cent of pay subject to a maximum of Rs. 528 <i>plus</i> 0.5 per cent of pay on account of restoration of cut subject to a maximum of Rs. 2.
	From Rs. 601 to Rs. 2,000	.. 74.25 per cent of pay subject to a minimum of Rs. 528 and maximum of Rs. 990 <i>plus</i> 0.5 per cent of Pay on account of restoration of cut subject to a maximum of Rs. 7.
	From Rs. 2,001 to Rs. 2,749	.. Rs. 997

1

2

3

Provided that—

- (a) the employees getting pay of Rs. 2,001 and above up to Rs. 2,400 on 31st December, 1977, would get DA up to Rs. 1,360 reduced by the amount of Additional Dearness Allowance admissible on 31st December, 1977, and
- (b) the employees getting pay of Rs. 2,401 and above on 31st December, 1977 will get Rs. 1,360.

From Rs. 2,750 and above

Rs. 1,800

(The dearness allowance for this pay range shall be admissible to those employees only whose pay after excluding the amount of Additional Dearness Allowance admissible up to CPI 320 and merged in their pay comes to Rs. 2,750 and above)

2. The President of India is further pleased to order that the rates of *ad hoc* Dearness Allowance payable to Senior Officers as sanctioned,—*vide* Punjab Government letter No. 15/3/79-8FR/4811, dated the 4th June, 1982, No. 15/3/79-8FR/7272, dated the 17th August, 1983, No. 15/3/79-8FR/9336, dated the 24th October, 1983, No. 15/3/79-8FR/5592, dated the 2nd July, 1984, No. 15(1) 84-8FR/10572, dated the 5th October, 1984 and No. 15/1/84-8FR/3368, dated the 12th March, 1985, as amended from time to time will be as under with effect from the

1st May, 1985 :—

Pay Ranges	Rates of further <i>ad hoc</i> Dearness Allowance per mensem
------------	--------------------------------------------------------------

I. Rs. 2,164 to Rs. 2,749

87% of basic pay plus NPA, if any (the basic pay for this purpose will be the amount after reducing therefrom, ADA admissible up to CPI 320 and merged in pay) less the amount of DA admissible in terms of para 1 above and the amount of ADA admissible up to CPI 320 and merged in pay.

Rs. 2,750 and above

Rs. 600

(The *ad hoc* Dearness Allowance for this pay range shall be admissible to those employees only whose pay after excluding the amount of ADA admissible up to CPI 320 and merged in their pay comes to Rs. 2,750 or above).

In respect of officers getting pay above Rs. 1,881 but below Rs. 2,002 the further *ad hoc* Dearness Allowance will continue to be regulated according to paragraph 2 of this Department's circular No. 15/3/79-8FR/7272, dated the 17th August, 1983 and in respect of officers getting pay of Rs. 2,002 and above but below Rs. 2,164, the further *ad hoc* Dearness Allowance will continue to be regulated according to paragraph 2 of the Department's circular letter No. 15 (1) 84-8FR/3368, dated 12th March, 1985.

II. In case of employees in receipt of U. G. C. Scales and for those who have to retain unrevised scales of pay, the rates of *ad hoc*

Dearness Allowance will be as under :—

Pay Range	Rate of <i>ad hoc</i> D. A. per mensem
1	2
Rs. 1,801 to Rs. 2,749	87% of the basic pay <i>plus</i> N. P. A., if any, less the amount of D. A. as sanctioned in the preceding paragraph (1) <i>plus</i> the amount of A. D. A. admissible up to C. P. I. 320.
Rs. 2,750 and above	Rs. 600.

3. The payment on account of Dearness Allowance/*ad hoc* Dearness Allowance at the rates mentioned above will be rounded off to the nearest ten paise.

4. The aforementioned rates of Dearness Allowance are applicable with reference to the pay of the employees in the revised scales of pay. In the case of those employees who have opted to continue in the unrevised scales of pay and the teaching personnel of Government Colleges including Medical Colleges, who are in receipt of U. G. C. scales of pay, the amount classified as Dearness Pay shall be treated as pay for the purpose of calculation of Dearness Allowance at revised rates mentioned above.

5. The above orders are also applicable to the workcharged employees.

6. The amount of the additional instalments of Dearness Allowance, *ad hoc* Dearness Allowance for the period from the 1st May, 1985 upto the 31st August, 1985 shall be credited to the General Provident Fund Accounts of the Government employees, such Credit being deemed to have been made on the 1st September, 1985. Where any Government employee was, during the said period not eligible to subscribe to the Provident Fund, the drawal of the Dearness Allowance shall be deferred til the employee concerned becomes eligible to contribute to the Provident Fund and the Provident Fund Account is opened in his name. In such a case, as and when the Provident Fund Account is opened and the amount of Dearness Allowance credited

thereto, interest will accrue from the 1st September, 1985. The Government employees who have retired or had closed their General Provident Fund Accounts before issue of this letter or who might close their accounts by the time the arrears are drawn, be paid the arrears of Dearness Allowance/*Ad hoc* Dearness Allowance with effect from 1st May, 1985, in cash. The amount to be credited to the Provident Fund Accounts shall be in complete rupees and where such amount contains fraction of a rupee that may be paid in cash. The payment of the aforesaid additional instalments of Dearness Allowance/*Ad hoc* Dearness Allowance in cash shall commence with effect from 1st September, 1985, i.e. in the pay bill for the month of September, 1985, payable in October, 1985.

7. The above orders with regard to sanction of the Dearness Allowance will not be applicable to the staff from contingencies, casual labour, staff employed on daily wages and those working on piece-rate system. These orders will also not be applicable to those employed on contract basis, except where Dearness Allowance is admissible in terms of their contract No. 15/5/85-3FPI/13692 dated 19 September, 1985.

9.61. Grant of Dearness Allowance to the Punjab Government employee.

A reference is invited to letter No. 15/5/85-3 F.P.I./13692, dated 19th September, 1985, on the subject cited above. The Governor of Punjab is pleased to grant two additional instalments of Dearness Allowance to the State Government employees with effect from the 1st August, 1985 and 1st November, 1985 and to decide that the rates of Dearness Allowance which are inclusive of the instalments already sanctioned will stand modified as under :

Period for which payable	Pay Ranges	Rates of Dearness Allowance per mensem
1	2	3
(A) 1st August, 1985 to 31st October, 1985	Upto Rs. 600	93.50 per cent of pay subject to a maximum of Rs. 544 plus 0.5 per cent of pay on account of restoration of cut subject to a maximum of Rs. 2.
	From Rs. 601 to Rs. 1,400	76.50 per cent of pay subject to a minimum of Rs. 544 and a maximum of Rs. 1,020 plus 0.5 per cent of pay on account of restoration of cut subject to a maximum of Rs. 7.
	From Rs. 1,401 to Rs. 1,430	Marginal adjustment to the extent of the amount by which pay plus Dearness Allowance falls short of Rs. 2,420 plus Rs. 7 on account of restoration of cut.
	From Rs. 1,431 and above	The rates of Dearness Allowance as sanctioned with effect from 1st May, 1985, — vide circular letter No. 15/5/85-3FPI/13692, dated 19th September, 1985 shall remain unchanged.

1	2	3
(B) 1st November 1985 onwards	Upto Rs. 600	96.25 per cent of pay subject to a maximum of Rs. 560 <i>plus</i> 0.5 per cent of pay on account of restoration of cut subject to a maximum of Rs. 2.
	From Rs. 601 to Rs. 2,000	78.75 per cent of pay subject to a minimum of Rs. 550 and a maximum of Rs. 1,050 <i>plus</i> 0.5 per cent of pay on account of restoration of cut subject to a maximum of Rs. 7.
	From Rs. 2,001 to Rs. 2,060	Marginal adjustment to the extent of amount by which pay <i>plus</i> Dearness Allowance falls short of Rs. 3,050 <i>plus</i> Rs. 7 on account of restoration of cut.
	From Rs. 2,061 and above	The rates of Dearness Allowance sanctioned with effect from 1st May, 1985— <i>vide</i> circular letter No. 15/5/85-3FPI/13692, dated 19th September, 1985 shall remain unchanged.

2. Further *Ad hoc* Dearness Allowance admissible to officers getting pay above Rs. 1,800 shall continue to be regulated in accordance with the provisions of Punjab Government Department of Finance Circular letter No. 15/5/85-3FPI/13692, dated 19th September, 1985.

3. The payment on account of Dearness Allowance at the rates mentioned above will be rounded off to the nearest ten paise.

4. The aforementioned rates of Dearness Allowance are applicable with reference to the pay of the employees in the revised scales of pay. In the case of those employees who have opted to continue in the un-revised scale of pay and the teaching personnel of Government Colleges including Medical Colleges, who are in receipt of U.G.C. scales of pay, the amount classified as Dearness Pay shall be treated as pay for the purpose of calculation of Dearness Allowance at revised rates mentioned above.

5. The above orders are also applicable to the work charged employees.

6. The amount of the additional instalments of Dearness Allowances for the period from 1st August, 1985 and 1st November, 1985, upto 31st January, 1986 shall be credited to the General Provident Fund Accounts of the Government employees, such credit being deemed to have been made on the 1st February, 1986, where any Government employee was during the said period not eligible to subscribe to the Provident Fund, the drawal of the Dearness Allowance shall be deferred till the employee concerned becomes eligible to contribute to Provident Fund and the Provident Fund account is opened in his name. In such a case, as and when the Provident Fund Account is opened and the amount of Dearness Allowance credited thereto interest will accrue from the 1st February, 1986. The Government employees who have retired or had closed their General Provident Fund Accounts before issue of this letter or who might close their accounts by the time the arrears are drawn be paid the arrears of Dearness Allowance with effect from 1st August,

1985 and 1st November, 1985 in cash. The amount to be credited to the Provident Fund Accounts shall be in complete rupees and where such amount contains fraction of a rupee that may be paid in cash. The payment of the aforesaid additional instalments of Dearness Allowance in cash shall commence with effect from 1st February, 1986 i.e. in the pay bill for the month of February, 1986 payable in March, 1986.

7. The above orders with regard to sanction of the Dearness Allowance will not be applicable to the staff paid from contingencies, casual labour, staff employed on daily wages and those working on piece rate system. These orders will also not be applicable to those employed on contract basis, except where Dearness Allowance is admissible in terms of their contract.

No. 15/5/85-3FPI/2112 Dated the 4th Feb. 1986.