

(In Duplicite)

## ANNEXURE H-I

(Referred to in paragraph 26)

## PLAN EXPENDITURE STATE PLAN 1988-89

(Including State's Share of Centrally Sponsored Schemes)

## PLAN OUTLAY

(rupees in thousands)

Serial No.	Sub-Head of Development	Revenue	Capital	Loan	Total	Demand No.	Majo-Head	Provision
1	2	3	4	5	6	7	8	9

*Note.*—Information under Cols. 3 to 6 should be as approved by the Department of Planning and provision under Col. 9 should be as booked in the Budget Documents.

(To be sent to the Department of Finance by the 15th December, 1987 through A.D.)

## ANNEXURE H-2

*(Referred to in paragraph 26)*

DETAILS OF PLAN EXPENDITURE—STATE PLAN (INCLUDING STATE'S  
SHARE OF CENTRALLY SPONSORED SCHEMES) AS BOOKED IN BUDGET  
DOCUMENTS—1988-89

(rupees in thousand)

Sr. No.	Code of the Scheme	Details of the Scheme	Demand No.	Major Head	Amount of Expenditure
1	2	3	4	5	6

(To be sent to the Department of Finance by the 15th December, 1987 through A.D.)



## ANNEXURE H-3

(Referred to in paragraph 26)

## PLAN EXPENDITURE—CENTRALLY SPONSORED SCHEMES 1988-89

(Excluding State's Share)

## PLAN OUTLAY

(rupees in thousands)

Sr. No.	Sub-Heads of Development	Revenue	Capital	Loan	Total	Demand No.	Major Head	Provision
1	2	3	4	5	6	7	8	9

Note :—Information under Cols. 3 to 6 should be as approved by the Department of Planning and provision under Col. 9 should be as booked in the Budget Documents.

(To be sent to the Department of Finance by the 15th December, 1987 through A.D.)

## ANNEXURE H-4

(Referred to in paragraph 26)

## DETAILS OF PLAN EXPENDITURE—CENTRALLY SPONSORED SCHEMES

(Excluding State's Share as Booked in Budget Documents 1988-89)

(in rupees in thousand)

Serial No.	Code of the Scheme	Details of the Scheme	Demand No.	Major Head	Amount of Expenditure
1	2	3	4	5	6

(To be sent to Department of Finance by the 15th December, 1987 through A.D.)

(In Duplicate)

**ANNEXURE 'I'**  
**POSTS AND SCALES OF PAY**  
*(Referred to in paragraph 30)*

**MAJOR HEAD**

**Number of Posts**

Serial No.	Designation of posts	Scale of pay	1987-88			1988-89		
			Perma- nent	Tempo- rary	Total	Perma- nent	Tempo- rary	Total
1	2	3	4	5	6	7	8	9
<b>Grand Total</b>								

(To be sent to the Department of Finance by the 31st December, 1987).



## ANNEXURE 'J'

(Referred to in the paragraph 29.1)

## GOVERNMENT OF PUNJAB

DEPARTMENT-----

(Proposal for the clearance of Plan Schemes to be implemented during 1988-89 to be prepared in triplicate by the Head of Department).

1. Title of the Scheme.
2. Objective of the Scheme.
3. Demand No./Head of Account.
4. Expenditure patterns/Budget provision.

(rupees in lakhs)

	Actuals 1986-87	Budget Estimates, 1987-88	Revised Estimates 1987-88	Budget Estimate 1988-89
	1	2	3	4
Central Share ..				
State Share ..				
Total ..				

5. Whether the Scheme is a New Scheme/Continuing Scheme ?
6. If continuing is it proposed to effect any change in the contents and objectives of the scheme ? If so, details may be given.
7. Details of the Expenditure.
8. Is it proposed to create any post If so, designation, scale of pay, number of posts and full justification may be given.

Signature :

Name :

Designation :

Date :

(To be authenticated by the Head of Department or by an officer authorized by him for the purpose).

## ANNEXURE 'K'

(Referred to in paragraph 29.1)

## GOVERNMENT OF PUNJAB

## DEPARTMENT OF————

(Proposal for the clearance of Centrally Sponsored Schemes to be implemented during 1988-89)

(To be prepared in triplicate by the Head of Department)

1. Title of the Scheme
2. Objectives of the Scheme
3. Expenditure pattern/Budget provision

(rupees in lakhs)

Actuals, 1986-87	Budget Estimates 1987-88	Revised Estimate 1987-88	Budgets Estimates, 1988-89
1	2	3	4
Central Share		..	
State Share		..	
Total		..	

4. Number and date of sanction of the Government of India relating to the year—

(a) 1987-88

(b) 1988-89

(copies of the sanctions should be attached) ..

5. Amount, if any, due from the Government of India under this Scheme relating to the years 1987-88 and earlier with year-wise break-up. What is the present position of the case and by what amounts be realised ?



Serial No.	Code of the Scheme	Details of the Schemes	Demand No.	Major Head	Am Exp
1	2	3	4	5	

6. Is the Central Share to be received in advance or by way of reimbursement. If the former, has it been received?
7. Particulars of provision made in the Budget 1988-89 (Grant/Head of Account—Major/Sub-Major/Minor/Sub/Detailed)
8. Does the implementation of the Scheme during 1988-89 create any recurring liabilities? If so, details may be given. To what extent will they be borne by the Government of India.
9. Does the proposal involve creation any posts? If so, particulars (Designation, number, scale of pay, Special pay, etc.) may be given, enclosing a note containing detailed justification. should specifically be indicated as to why the work cannot be entrusted to the existing personnel, by suitable redeployment as necessary.
10. Any other information/documents relevant to the clearance of the scheme may be given/added.

Signature

Name

Designation

Date

(To be authenticated by the Head of the Department or by an officer by him for the purpose).



**CHAPTER—4**  
**AUDIT DEPARTMENT**

Function of Audit

- 4.38 Submission of replies to the Audit Objections/Paras by the Departments to the Accountant General Punjab and Submission of replies to the questionnaires framed by the Public Accounts Committee on the basis of such paras.

Inadequate attention or inordinate delay in the disposal of audit objections filed by Accountant General Punjab resulting inclusion of such audit objections in the report of appropriation of accounts by the accountant General, Punjab has been adversely commented upon by the Public Accounts Committee from time to time.

In spite of mandatory Provisions of rule 2.30 of Punjab Financial Rules Volume—I reiterated with Punjab Government letter No. 7416/(7)-FR-67, dated 13-12-1964 on the subject, the position does not seem to have improved. Timely action would naturally reduce the number of recommendations of the Public Accounts Committee as the material source of this depends on the number of audit paras. Generally it has been observed that serious attention is paid to the audit objections only on the receipt of notice for oral examination by the public Accounts Committee. Even then some of the departmental representatives come with incomplete information. The Public Accounts Committee has preface to make increasing number of recommendations.

2. This matter has been given further thought in Consultation with the Public Accounts Committee and the Vidhan Sabha Secretariat and the following further instructions are indicated by strict implementation by the administrative departments ;

- (a) A register showing upto date position in respect of each audit objection/inspection report communication to the Department alongwith the information whether it has been settled or is yet outstanding may be kept by every department.
- (b) Heads of Department should get processed draft paras received from the Audit Department at personal level and take immediate steps to get them settled with the Accountant General Punjab and if necessary do so in consultation with the Finance Department.
- (c) Similarly replies/comments to the questionnaire framed by the Public Accounts Committee on the basis of appropriation of accounts received from the Punjab Vidhan Sabha should be personally checked by the Administrative Secretary concerned. The Superintendents of the Administrative Department branches as well as the dealing Assistants assisting them should take no time in taking relevant extracts from the appropriation Accounts and audit reports and call for comments from the quarters concerned.
- (d) Specific instruction may be issued by the concerned authority that until and unless an audit objection is finally settled all records connected with the same should not be weeded out or destroyed.

No. 13/206/79/4B&C/5255 dated Chandigarh, the 26th June, 1980)



Draft office order No. OAD/C/HQ/86 87/77 Dated 13th March, 1987

4.39. Attention is invited to officer order No. OAD/Civil/ 8 Dated 30-4-84 which Guide lines for conducting local audit, compilation of Inspection Reports and follow up action relating thereto were circulated for strict compliance by all the members of this wing. Instances have come to the notice wherein field staff does not follow the Guidelines scrupulously and unnecessarily inflate the audit and inspection reports with paras of routine nature bringing out minor and procedural irregularities. Instructions contained in Para 5.4 of Manual of the Inspection Civil wing are reiterated and it is again and impressed upon all the members of the field staff that Part-II of the audit inspection report should be sub-divided into section A and B as under :-

Section A :- Consisting of major and important irregularities which are likely to materialize into draft paras for the Audit Report.

Section B :- Paras bringing out financial irregularities such as extra expenditure, avoidable expenditure, infructuous expenditure, losses etc. should find place in this part.

Part III Test Audit Note- Containing minor and procedural objections.

Sr. Dy. Accountant General (I-C) has thus ordered that paras bringing out procedural lapses without financial implication illustrated as below should henceforth be included in the Test Audit Note rather than in the section of Part II of the Audit & Inspection Report.

- (i) Non-improper maintenance of employees Group Insurance Scheme, 1982
- (ii) Non-conducting of periodical physical verification of plan's and machinery/stores/furniture/Library books/equipments etc.
- (iii) Non handing over charge of stores/plan's and machinery/furniture/Library Books/equipments when no shortage pilferage of Govt. property is detected suspected.
- (iv) Non disposal of unserviceable store articles and equipment etc. value less than Rs. 5000/-
- (v) Non/improper maintenance of Provident Fund Account of Class IV employees including non deduction of G.P. Fund subscriptions.
- (vi) Improper maintenance of store accounts/Library Registers/Contingent Registers/Log Books/Indent Books etc.
- (vii) Para involving recoveries or over payments less than Rs. 100/- in any case.
- (viii) Paras bringing out heavy closing balance of Cash & Blockade of Government money/stores less than Rs. 5000/-
- (ix) Results of audit on account of nominal test check of Service Books/Accounts.

(No. OAD/C.HQ/10-2/Int/86-87/3694 Dated 13th March 1987)



## OFFICE ORDER

4.40. It has been observed with concern that Audit Officer/Assistant Audit Officers incharge of the party normally do not attach due importance to the work of review of old audit objections. Heads of offices/Units whose accounts are audited also hesitate to get the old local audit reports reviewed from our field parties with the result that number of old outstanding objections is increasing every year.

Deputy Accountant General has taken a serious view of it and has ordered that Audit Officer/Assistant Audit Officers incharge of the parties should request the head of office/unit, at the beginning of the audit in writing to produce the old local audit reports and to get the outstanding objections reviewed. Matter may be pursued till the local audit reports are produced for review by the departmental officers. In case of non-production of local audit reports the Head of office may be requested to give the reasons in writing therefore and these reasons should invariably be incorporated in the current report.

At the end of the detailed review of old objections in Part-I (B) of the local audit report, an abstract may be drawn up to show the No. of objections outstanding/settled in the below-noted proforma :—

**Part-I-B-Review of old objections**

- (i) Detailed latest position of each out-standing paras :—  
 (ii) Year-wise break-up of outstanding paras.

Year of LAR :	No. of outstanding I/R/Paras as per last report		No. of Irs/Paras Settled after reviewed		No of outstanding I/Rs paras as per current report	
	No. of I/Rs.	No. of Paras	No. of I/Rs.	No. of Paras	No. of I/Rs.	No. of Paras
1	2	3	4	5	6	7



**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) PUNJAB  
CHANDIGARH**

No. RAI/ST/DP-Misc./86-87/5734.

Dated : 2nd April, 1987

Copy forwarded to all A.A.Os. at Headquarter for information and necessary action.

The following points may be kept in view while vetting the L.A.Rs. received from the Field Parties :—

- (i) With reference to review of old objections it may be clearly brought out scrutiny whether sufficient efforts to be made by the field party to obtain relevant records and whether any significant achievement towards settlement of old paras has been made.
- (ii) Whether reasons for non review reflect any laxity on the part of field office. If so the matter regarding non-production of record may be brought to notice of higher authorities.
- (iii) It should be ensured at Headquarters that all the outstanding/unsettled paras pertaining to the office under audit were considered for review and the position thereof was shown in Part-I-B of the current L.A.R. by the party. In case of a discrepancy, position may be reconciled and than a note of outstanding paras may be kept in progress Register O. B. etc.
- (iv) Apart from this all the proformas/certificates required to be attached to the Report may be scrutinised and if there is some shortcoming in the report A.A.O. concerned may be called to Headquarters and necessary revision and elaboration of paras got done.
- (v) While submitting the fair copies of L.A.R. for signatures, follow-up action as ordered by A.O./D.A.G. may be taken and a certificate in the prescribed proforma may be attached with the report.

No. RAI/ST/DP-Misc./5734

Dated 2nd April, 1987

**4.41. Settlement of outstanding audit objections/inspection reports-nomination of office**

Reference on the subject noted above and to say that with a view to expedite the settlement of audit objections/inspection reports a committee comprising :—

- (1) A Co-ordinating Officer of the Administrative Department;
- (2) A representative of the Accountant General (Audit), Punjab; and



## (3) A Representative of the Department of Finance.

has been constituted at the Secretarial level in March, 1986 vide letter No. 37/78/84-FRII, dated the 15th March, 1985.

2. The Accountant General (Audit) has suggested that a Senior Officer in each Department and field office may be designated, specifically for ensuring prompt action on audit Objections/Inspection Reports and their names may be supplied to his office.

3. This suggestion has been considered and accepted by the Government. It is requested that a senior officer (next below the level of Head of Department in the official hierarchy) at Head-quarters and a senior officer in each subordinate office (where there exists a Drawing and Disbursing Officer) may be nominated for this purpose. The senior officer in the subordinate office may be the Head of Office himself (if there is no other gazetted officer working under him) or the next immediate Gazetted Officer in official hierarchy (if there exist one in that office.)

4. The consolidated list showing the name, designation, telephone number, office address (locality etc.) district, may be supplied to the Accountant General (Audit) Punjab and the Department of Finance. These nominated officers should be made responsible for the prompt disposal of Audit Objections/Inspection Reports and should develop report with the office of the Accountant General (Audit), Punjab, to achieve this objective.

U. O. No. 13/8/87-FPII/5561

Dated : Chandigarh the 7th May, 1987

#### 4.42. Target dates for clearance of outstanding Audit Objections

A reference invited to the instructions issued by the Department of Finance contained in the following paragraphs of the Manual of Instructions of the Department of Finance (1984 Edition) regarding speedy disposal of Audit Objections :—

Sr. No.	Paragraph of the Manual of Instructions	Brief Subject
1	2	3
1.	4.15	(i) Prompt disposal of audit objections (ii) Submission of half yearly returns by Audit Office to the Administrative Secretaries and vice versa

1	2	3
		(iii) Maintenance of audit registers by the Adm Departments and their ins the officers of the Depa Finance
		(iv) Periodical meetings betw heads of offices, the Departments and the Adm Secretaries with the Audit
2.	4.20	Outstanding inspection r clearance of audit objectio
3.	4.21	Prompt disposal of Audit
4.	4.22	Settlement of outstanding c inspection reports by discu the Departmental Officers
5.	4.23	Settlement of Audit Obje inspection reports

2. It is observed that with the passage of time these instructions appear longer in the notice of the officials dealing with Audit Objections, with the the purpose for which these were circulated is not being achieved now. It is, requested that these instructions may be brought to the notice of all officials de audit objections for strict compliance.

3. The Accountant General, Punjab has proposed that target dates be fixe Department for clearance of outstanding audit objection reports and the proeres settlement be intimated to Audit half yearly.

4. The matter has been considered by the Government and it has been that :—

- (i) the instructions contained in the paragraphs of Manual of instructio Department of Finance (Edition 1984) mentioned above should followed. Responsibility for ensuring prompt attention to the audit o inspection reports should be placed upon the designated senior officers office, under intimation to the Accountant General (Audit), and
- (ii) each Department should fix a target date for clearance of outstand objections/inspection reports under intimation to the Accountant (Audit) and ensure that the date is adhered to.

5. With a view to achieving quick settlement of chronic audit objection Committees have already been formed by this Department, vide letter No. 37/7



dated the 15th March, 1985 Conveners of these Committees are required to arrange regular meetings. The progress disposal is reviewed in periodical meetings chaired by the Chief Secretary. It is reiterated that the meetings of the Audit Committees should be held regularly to clear the pending audit objections expeditiously.

LD. No. 13/1/87-FPII/6661

Dated, Chandigarh, the 3rd June, 1987

#### 4.43 Expeditious settlement of Outstanding Audit Objections

Accountant General has ordered that the following procedure be strictly followed by field parties/Central Audit Support Sections for the expeditious settlement of outstanding audit objections :—

- (i) The review of old objections should be taken up on the first day of the starting of inspection. More emphasis be laid on the paras which pertain to the period prior to 1969-70. In respect of the paras which remain outstanding and where satisfactory replies are not furnished, the same should be specifically discussed with the head of the office/department and his comments incorporated against the relevant paras. This will enable the Sections at headquarters to take up the matter with the Govt.
- (ii) Only important objections and cases involving serious irregularities should be placed in Part II-A and II-B of the inspection reports. Minor objections and paras of less importance should be incorporated in the T.A.N.
- (iii) List of outstanding objections upto 30th September but not settled upto 31st March of the following year should be issued by 15th of June of that year. Incharge of Central Audit Support Section should ensure timely despatch of half yearly statements to all the departments. The position of outstanding inspection reports/paras should be depicted separately for the period upto 31st March of the preceding year and that for 1st April onwards.
- (iv) In addition to the despatch of half yearly lists of outstanding objections, the objections which involve serious irregularities and merit attention of the higher authorities should be brought to the personal notice of the concerned Administrative Secretaries, de facto.
- (v) After the issue of six monthly statements to the Heads of departments/ Administrative Secretaries, a D.O. letter is issued to the Chief Secretary to Govt. Punjab. Such letters are to be issued quarterly on 7th April, July, October & January. In future, material for writing a D.O. letter to the Chief Secretaries may be supplied to Control Section by 1st of April, July, October and January. A note of this may be kept in the C.O.R. and item regarding sending 6 monthly letters may be deleted from the C.O.R.



- (vi) It is observed that adequate attention is not being paid to appropriately with the annotated replies to the inspection reports. Sr. Auditor, Central Audit Support Sections may ensure proper link and more attention be paid to the annotated replies received from concerned offices.
- (vii) In future a copy of each quarterly programme of the field inspection parties be issued to the concerned heads of the Departments so Heads of the Departments could also issue suitable directions to subordinate office to keep records ready to facilitate review of outstanding objections.

The instructions mentioned above may be followed in letter spirit. Any omission for not adhering to the above instructions will be viewed seriously.

No. W.HQ/10-2-87-88/416

Dated 30-6-87

#### 4.44 Guidelines for the expeditious settlement of outstanding audit objections

Attention is invited to Office Order No. OAD/C/Hqrs/10-2/64 dated 8-1-64 regarding prompt settlement of outstanding objections. It has already been stipulated upon therein that the Inspecting Officers (or AAO/SO in case no supervising Inspecting Officer is provided should take up the work relating to discussion of outstanding paras of previous Inspection Reports with the Head of Office and concerned authorities soon after the audit is commenced and follow up the discussion with the actual settlement of objections on the spot.

2. Accountant General has now desired that in order to accelerate the rate of settlement of outstanding objections a review of old objections may be undertaken on the very first day of starting local inspection and more emphasis may be laid on the paras pertaining to the period prior to 1969-70. Paras which still remain outstanding and where satisfactory replies are not furnished by the departments should be specifically discussed with the Head of office/Department and his comments incorporated against the relevant paras. This will enable the sections at Headquarters to take up the matter with Government.

3. Instructions contained in Office Order No. 77, dated 13-1-64 are reiterated and all the Audit Officers/Asstt., Audit Officers/Section Officers in the field are specifically advised that minor objections should not be included in Part Section A & B of the Inspection Reports but these should be relegated to the Audit Notes. Only important objections and cases involving serious irregularities should find place in the Inspection reports.

4. In partial modification of D.O. letter No. Control/359/Audit Committee dated 8-12-86, it has been decided that in addition to the half yearly list of outstanding objections to be presented under the signature of Group Officer



Administrative Secretary, Finance Secretary and Heads of Departments, the objections which involve serious irregularities and merit attention at the higher level should be brought to the notice of the concerned Administrative Secretaries demj officially. Amendment to this effect may also please be carried out in the relevant item of Calender of returns and compliance reported to OAD (C) Hqrs. by 15th July, 1987.

5. In order to apprise the Heads of the Department of the programmes of the field inspection parties in respect of the offices under their control and also to facilitate review of outstanding objections during the local audits it has been decided that in future the audit units will issue intimation letters to all offices scheduled to be audited in the quarter under advice to the Heads of the Department concerned. This should be done soon after programmes of a quarter are finalised. A notice to this effect may be kept in the Calender of Returns against quarterly returns.

6. After issue of six monthly statements of outstanding paras to the Heads of Departments/Administrative Secretaries A.D.O letter is issued to the Chief Secretary to Government Punjab. As per instructions of the Headquarters issued vide letter No. 733-Rep/73-80 dated 23-4-80 mentioned against item No. 14 of Appendix III (Page 642 of Manual of Inspection Civil Wing Vol. I Third edition) such letters are to be issued quarterly on 7th April, July, October & January. This item may be noted in the sectional Calender of Returns and items regarding sending 6 monthly letters may be deleted.

7. Foregoing guidelines with regard to the speedy settlement of outstanding objections may please be followed strictly in order to achieve the targets fixed for the year 1987-88. No. OAD/C/HQ/10-2/87-88/654 Dated 2-7-87.

4.45 Guidelines for the expeditious settlement of outstanding audit objections.

In partial modification of the instructions on the subject cited above It is to convey the following further guidelines laid down by the Accountant General for immediate compliance.

1. All the field inspection parties should undertake the review of old Objections on the very first day of starting local inspection. More emphasis May be laid on the paras which pertain to the period prior to 1969-70. In respect of the Pars which remain outstanding and where satisfactory replies are not furnished by the departments the same should be specifically discussed with the Head of office/Department and his comments incorporated against the relevent paras. This will enable the section at headquarters to take up the matter with the Government.

Regarding meeting of audit committees it has been observed that Heads of the Deapartments/Representatives of the Government are generally not well prepared and they treat the Audit Committee meetings as routine matter. The onus to make best use of the media therefore lies with us. It is thus essential that representative from Audit Office must be well equipped so that he may be able to fully brief the committee members.

No. CA/9-6/0/S Paras 87-88/3505-30 Dated 9.7.87



## ANNEXURE

Guidelines for the clearance of old outstanding paragraphs/inspection reports.

A review/analysis of Outstanding paragraphs of inspection reports may be done on the following broadlines :

1. Paragraphs where departmental views have not been accepted may be listed out submitted to the Group Officer with synopsis in the following form :

Particulars of Paras/I.B's	Audit Objection	Deptt's Reply	Our further comments	Remarks
1	2	3	4	

1. These paras may than be discussed with the concerned Secretary to Government and Deptt. Officers at the level of Group Officers/Branch Officers. may be pursued further if likely to be mentioned in audit, report of these having been reported to Govt., may be dropped
2. Paras relating to initial or subsidiary accounts should be suggested for incorporation in the latest reports.
3. Paras which have dealt with the subject matter vaguely or where no rectification or improvement has been suggested may be dropped
4. Paras which have lost significance with the passage of time may be dropped
5. Lists of paras containing objections on ground of propriety but not to be included in the audit report either because the amount involved is not much or the impropriety is not serious should be prepared in inspection reports issued upto 31.3.82 and brought to the notice of Secretary of the concerned Deptt. through the Group Officer. After this has been done, the para may be removed from the relevant inspection report
6. A monthly progress report showing the settlement of paras/inspection reports may be obtained from all Sections and the reports reviewed



detail to see whether any guidance order is needed by office to speed up the process in the following proforma :

Name of Deptt.	Period of I.R.	No. of out standing paras	No. of paras settled	No of paras dropped	Whether note kept in progress register
1	2.	3.	4.	5.	6

## II. Field Parties

While reviewing the old outstanding paras of the inspection reports, there may be a number of paras which can not be settled because Deptt. has not furnished any reply thereto or the reply furnished is not found satisfactory. However, these paras may not be worth being pursued further either because they have lost significance with the passage of time or these have dealt with the subject matter valuely, etc, (See SI. No. 2,3 and 4. above). These paras may be proposed for being dropped from the inspection reports or cluded with similar paras in the latest reports.

All outanding paras more than three years old must be critically reviewed, on the above lines, and result of the review incorporated in Part-I B-Review of old inspection reports/paras in the following proforma :

Sl. No.	Period of I. R.	Para No.	Gist of objection	Present position of the case	Recommendations of I. O.
1.	2.	3.	4.	5.	6

4.46 Streamlining the procedure for forwarding copies of the financial and administrative sanctions to the Accountant Generals Punjab

Your attention is invited to the subject noted above. It is to state that consequent upon the bifurcation of the office of Accountant General Punjab into two separate offices, namely the Accountant General (Audit) and Accountant General (A & E), sanctions issued by the Punjab Government offices, are not being sent to the proper quarter. In view of this, both the Accountant Generals have forwarded separate lists containing details of financial and administrative sanctions which should be sent to them. It is, accordingly, directed to request you to send copies of sanctions as per annexure I & II, i.e. annexure I contains the details of sanctions required to be sent to the Accountant General (A & E) and annexure II contains the details of sanctions required to be sent to the Accountant General (Audit).

These instructions may be brought to the notice of all concerned employees working under your control for compliance.

(No. 2 (i)/8/87—I FP/IV/807 20.10.1987)



## ANNEXURE I

List of sanctions to be sent to the office of Accountant General (A & E), Punjab, Chandigarh.

1. Sanctions to withdrawal of temporary and non-refundable advances from G.P. Fund.
2. Sanctions to grant of loans and advances to Government Employee.
3. Sanctions to grant of pensions.
4. Sanctions to the investigation of time barred claims of pay, T. A. Medical in respect of Governor, Ministers honorarium to MLA's of Committee, tribunals and Commissions appointed by the State Government from time to time.
5. Sanctions to journey beyond jurisdiction of officers at Sr. No. 4 above.
6. Sanctions to the investigation of time barred claims under Rule 2.25 of Punjab Financial Rules Vol. I.
7. Sanctions relating to Budget and Appropriation/reappropriation of accounts.
8. Sanctions for periodical adjustments.
9. Sanctions to Grant-in-aid and loans etc.
10. Sanctions to Drawal of advances from the contingency funds.
11. Sanction of loans and advance to Local Bodies.
12. Amendment to State rules relating to accounting procedure.
13. Sanctions to refund of lapsed deposits and refunds bills of revenue aids
14. Sanctions/notifications relating to loans floated by State Government.
15. Sanctions regarding losses written off.
16. Sanctions relating to declaration of drawing and disbursing officers including cheque drawing power.
17. Sanctions for grant of loans and advances by Central Government to State Government.

LIST OF SANCTIONS TO BE SENT TO THE OFFICE OF THE ACCOUNTANT  
GENERAL (AUDIT) PUNJAB CHANDIGARH

A-CIVIL DEPARTMENT

1. Hirings of Buildings.
2. Purchase of Vans, Machinery and equipment, medicines, material of livery cloth, service stamps etc.
3. Reimbursement of medical charges.
4. Grant of House Rent Allowance.
5. Performance of journey beyond jurisdiction.
6. Grant of amount of honorarium.
7. Grant of amount of ex-gratia.
8. Disposal of surplus and unservicable articles.
9. Administrative approval.
10. Incurring of contingent expenditure.
11. Sanctions to Grant-in-and loans etc.
12. Sanctions of drawal of advances from the contingency fund.
13. Sanctions of loans and advances to local bodies.
14. Amendment to State Rules relating to accounting procedure.
15. Sanctions regarding losses written off.
16. Sanctions regarding grant of premature increments/advance increments sanctions regarding reinstatement of suspended official.
17. Sanctions regarding Contract and Agreements entered in'to by the State Government with various agencies for material purchased and works executed.
18. Sanctions to withdrawal of temporary and non-refundable advance from G.P. Fund.
19. 811-Insurance sanctions.
20. Special Charges sanctions.
21. periodical Charges sanction
22. Pay of casual labour. etc.



## B. PUBLIC WORKS DEPARTMENT.

23. Sanctions regarding estimate of any project.
24. Technical Sanctions.
25. Sanction regarding administrative approval.
26. Sanctions regarding write off of losses and defalcations.
27. Sanctions regarding purchase of tools and Plants.
28. Sanctions regarding purchase of office furniture.
29. Sanctions regarding construction of works.
30. Sanctions regarding supply orders placed with the firms.
31. Sanctions regarding carriage of material.
32. Sanctions accorded by higher authorities other than the divisional officers.
33. Sanctions to fix a Reserve stock limit in each division.
34. Sanctions regarding regular staff employed in each office/S. D. Office/Divisional Office.
35. Sanction regarding contingency for each Divisional Office and other office.
36. Sanction regarding appointment of work charged staff for each year in respect of each division.

Copy of the letter No. OAD (C)/CASSII/7-3/86-87/3 dated 2nd April, 1986

From Audit Officer, Office of the Accountant General (Audit) Punjab Chandigarh to the Secretary to Government Punjab, Finance Department Chandigarh.

## 4.46.A Supply of Copies of contracts/Rate contracts.

According to Rule (a) of Appendix-4 of P. F. R. II, the Accountant General has Power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought or where high tenders have been accepted, or where other irregularities in procedure have come to light. It has however been observed that copies of contracts/Rate contracts are not being sent by the departments to this office. You are, therefore, requested to issue directions to all the departments of the Punjab Government to send copies of the contracts/Rate contracts entered into by officers of the department higher than the disbursing officer. The copies of contracts and agreements for Rs. 50,000/— and above should invariably be supplied.

Dated 21.5.86)



4.47. Supply of Copies of Contracts/Rate contracts to the Account General (Audit), Punjab.

\*\*\*\*

Your attention is invited to this Department endorsement No. 9/34/1986/2 FCR / 9867, dated the 21st May, 1986, on the subject noted above, and say that it has been brought to the notice of Government by the Accountant General (Audit), Punjab that the Departments, other than Public Works/Irrigation and Public Health, do not supply to him the copies of the contracts/rates contracts, entered with private parties. In the absence of the said documents, the scrutiny of Government's expenditure becomes ineffective and cannot contribute meaningfully to the efficient financial administration of the state. You are, accordingly, requested to invariably supply copies of contracts/agreements entered with private parties for Rs. 50,000/- and above to the Accountant General (Audit), Punjab, Chandigarh.

(No. 2 (1)/18/87—IFP—IV/842 Dated Chandigarh, the 3rd November, 1987)

4.47-A. Restructuring of Existing Accountant General, Punjab into Accountant General, Punjab (Accounts and Accountant General, Punjab (Audit) Offices.

Reference on the subject cited above and to state that the office of the Accountant General, Punjab, has been bifurcated into two separate offices, namely, Accountant General, Punjab (Accounts) and Entitlements) and Accountant General, Punjab (Audit). These offices have started functioning with effect from the 1st May, 1984. The broad division of work between these two offices is as follows :—

- (a) Accountant General (Accounts and Entitlements) will be responsible for the following functions :—
- (i) Receipt of accounts and vouchers including Ap Rs. from the Treasuries, Offices, P. W. Divisions and Forest Divisions and their compilation.
  - (ii) Preparation of Appropriation Accounts and Finance accounts.
  - (iii) Maintenance of detailed accounts of Loans and Advances.
  - (iv) Maintenance of provident funds accounts.
  - (v) Pension verification/reports.
  - (vi) Issue of salary slips to Governor, Ministers, Issue of honorarium to the M. L. As. Payment of allowances to non official members of committees, Tribunals and Commissions appointed by the State Government from time to time.
  - (vii) Reconciliations of accounts with those of treasuries in respect of transactions under various deposit heads.



(b) Accountant General (Audit) has takenover the following item of work :—

- (i) Audit of accounts and vouchers received in the office of the Accountant General (Accounts and Entitlements) from the Treasury Offices.
- (ii) Pension Audit sanctioned by Accountant General (Accounts and Entitlements)
- (iii) Audit of Government Department and offices including Audit under Comptroller and Auditor General of Indias Act, 1971.
- (iv) Local Audit of Public works/Forest Offices.
- (v) Audit of Projects and Resident Audit Offices.
- (vi) Audit of commercial undertakings of state Government Corporations etc.
- (vii) Audit of State receipts.

2. The correspondence relating to the work as indicated in para 1, above, may kindly be arranged to be sent to the respective wings of the Accountant General's Office. The sanctions of all kinds issued by the State Government which have hitherto been marked to the Accountant General, Punjab, may kindly be marked to both the new offices. In addition, the extra unsigned copies of the each sanction bearing the mark Duplicate not for payment may please be supplied to the Accountant, General (Audit)

( No. 10 (2)-86 — IFP-IV/124 Dated the 12th February, 1986)

4.48. Restructuring of existing Accountant General Punjab into Accountant General (Accounts) and Accountant General, Punjab (Audit) Offices.

Your attention is invited to paragraph 2 of the instructions issued with this Department's circular letter No. 10/2/86—1 FPIV/184, dated the 12th February, 1986 on the subject noted above, and to request that in future, the duplicate unsigned copies of only those sanctions may be sent to the Accountant General (Audit), Punjab, Chandigarh, which are issued by the Administrative Department with the concurrence of the Department of Finance.

2. These instructions may be brought to the notice of all Government employees concerned under your control for meticulous compliance.

No. 6/44/87-1 FP IV/1015

Dated Chandigarh, the 18th December, 1987



## CHAPTER 6

## GENERAL PROVIDENT FUND

## 6.78 Maintenance of G.P. Fund Accounts of Punjab Government employees

A reference is invited to Punjab Government circular letter No. 2712-37 I-71/22968, dated 15-12-1971 and Government instructions contained in para 6.7 (c) and (d) and para 6.35 (A) (3) of Manual of Instructions of Department of Finance, 1984 edition, in which it has been laid down that to avoid unnecessary correspondence between the subscribers and the Accountant General, Punjab, with regard to missing credits, the concerned official of the office of the Drawing and Disbursing Officer should visit the office of the Accountant General, Punjab thrice in a year in the months of January, March and July to reconcile figures as booked in Audit Office with those maintained by each Drawing and Disbursing Officer. It has been brought to the notice of the Government by Accountant General, Punjab that General Provident Fund schedules which are prepared by the Drawing and Disbursing Officers are incomplete and incorrect. In many cases even the account number/names of the subscribers are not mentioned correctly.

2. It is, therefore, to request you to take effective steps for the maintenance of General Provident Fund accounts of the official by the respective Drawing & Disbursing Officers under your control in keeping with these instructions and to depute personnel for conducting necessary reconciliation as required under the rules so that General Provident Fund accounts are maintained properly and to the satisfaction of the subscribers. The Drawing and Disbursing Officers may be further directed to hold periodical meetings with the Accounts officer of the office of the Accountant General to sort out the problems, if any experienced.

No. 12/35/78-4FP. III/5458

Dated Chandigarh the 6th May, 1978

## 6.79 General Provident Fund authorities.

Your attention is invited on the subject cited above and to say that it has been brought to the notice of Government by the Accountant General, Punjab that authority letters issued by him are kept pending with the D.D. Os and no efforts are made to call them for claiming payment from Treasury and to inform claimant of the amount due to them for disbursement, with the result that the authorities become time barred and the D.D. Os are returned to Accountant General office for revalidation. This leads to hardship to the retiree (s)/claimant(s) Non-payment of dues in time can also create complications in respect of interest on delayed payments.

2. It is, therefore, requested that all D. D. Os working under your control be directed to arrange to draw and disburse payment of G.P. Fund to the claimant immediately on receipt of letters of authority from the Accountant General Punjab.



that harassment to the claimant(s) and complications in respect of payment of interest on delay payment can be avoided.

(No. 9-1-87/4FP. III/7171 Dated, Chandigarh the 18th June, 1987)

6.80 Speedy finalisation of residual balance payment cases adjustment of missing credits in the General Provident Fund Account on the basis of benefit of doubt/affidavit.

With reference to your letter No. Fds/AS-124/Vol.XI/87-88/41 dated the 13th April, 1987, on the subject noted above. It is stated that the suggestion contained therein have been considered by the State Government. In partial modification of the Government of Punjab, Department of Finance letter No. 12/126/79-3FR/406, dated the 15th January, 1982, copy enclosed the President of India is pleased to extend the time limit from March, 1975 to March, 1987 of the procedure to be followed for *ad hoc* adjustment of missing credits of General Provident Fund on the basis of benefit of doubt and affidavit for their early finalisation in respect of subscribers who have either retired or will be retiring in future.

(No. 9-5-87-4FP. III/7623 Dated, Chandigarh the 29th June, 1987)

Speedy finalisation of residual balance payment cases-adjustment of missing credits in the General Provident Fund Accounts on the basis of affidavit.

Reference to D. O. letter No. Fds/1/AS/124/Vol.—VII/79-81/2430 dated 30th March 1981, on the subject cited above and to say that the Government have accepted the suggestions of the Audit Office regarding *ad hoc* adjustment of missing credits. G.P.F. of the retired Government employees on the Tamil Nadu pattern is as under :—

- (i) Where the total amount of missing credits is Rs. 100/- or less in a particular case the benefit of doubt may be given to the subscribers and the amount authorised for payment to them.
- (ii) Where the amount of missing credits is more than Rs. 100/- but less than Rs. 500/- the subscriber will be asked to give to the Accountant General, Punjab an affidavit regarding deductions made and the said office is allowed to act on the affidavit and obtain post facto approval of the Government in the Finance Department.

\* A form of affidavit to be used for the purpose is enclosed.

This procedure shall relate to the period upto March, 1975, in respect of subscribers who have either retired or will be retiring in future. The post facto approval of the Government in such cases may be obtained by sending lists of cases authorised for payment.

No. 12/126/79-3FR/406 Dated, Chandigarh the 15th January, 1982)

Declaration to be sworn in the presence of a Gazetted Officer on a stamped paper for Rs. 3/- only.

I.....son of Shri.....  
 employee as.....in the office of the.....  
 .....solemnly declare that a sum of Rs. ....  
 ( ) was deducted towards my General Provident  
 Fund Account from my pay as shown below : —

Year	Month	Amount of subscription	Refund of advance	Total
1	2	3	4	5

Signature  
 before me Gazetted Officer

6.81 Taking over of G. P. Fund of class IV employees of Punjab Government and adjustment of interest.

A reference is invited to Punjab Government circular letter No. 12/92/79/ FR (3) 4806, dated 4—6 1980 on the subject cited above, in which it has been laid down that every Disbursing Officer is required to furnish a statement of interest to Accountant General, Punjab by the 15th of May each year so that necessary transfer entry for incorporation in the accounts could be prepared by that office. It has been brought to the notice of Government by the Accountant General, Punjab that such information is not being furnished to his office in spite of the aforementioned clear instructions.

It is, therefore, requested that all the Disbursing officers working under your control may be directed to furnish to the office of the Accountant General, Punjab immediately the requisite statement of interest for the year 1986-87, wherever it has not already been done and to observe the time schedule strictly in the future.

(No. 9/10/87. /4FP III/11575. Dated 20 Oct. 1987.



6.82. Procedure regarding intimation about part final withdrawal sanctioned and paid to General provident fund subscribers.

Reference on the subject cited above and to state that in order to remove the causes for delay in General Provident Fund payments, removal of bottlenecks and introducing reforms wherever necessary, the Government of Punjab has desired that Drawing and Disbursing officers may submit a yearly statement to the Accountant General, Punjab regarding part final withdrawal sanctioned and paid to the subscribers in the following proforma :—

Sr. No.	Name of the Subscriber & Designation	G. P. Fund A/CMO.	Amount of part withdrawals sanctioned & paid.	No. and Date of sanction.	Purpose.	Treasury Voucher No. and Date.	Remarks.
1	2	3	4	5	6	7	8

2. If there has been no case of part final withdrawals during the particular year a 'NIL' statement may be furnished by the Drawing and Disbursing Officer.

3. Besides the Drawing and Disbursing Officers may also keep a note of all the part final withdrawals in the Service book of the subscriber preferably on a separate page of distinct colour so that if, need be these entries could be referred and accounts updated.

4. You are requested to bring these instructions to the notice of all concerned for meticulous compliance.

(No. 2/8/86-4FP. III/13592 Dated, Chandigarh, the 15-12-1987)

6.83. Delegation of powers to the Heads of Department of Punjab for sanctioning non-refundable advances from the General Provident Fund for various purposes.

Your attention is invited to Annexure 'E' to Chapter 13 of the Punjab Civil Services Rules, Volume II, which lists the authorities to competent to sanction final withdrawal under the Punjab Provident Fund Rules and to state that the President of India is pleased to order that henceforth Heads of Departments, in place of Departments of Government, as appearing at Sr. No. 1 of the Annexure *ibid*, would be competent to sanction non-refundable advance under rules 13.29(D), 13.29(E), 13.29(F) and 13.29(G) of the Punjab C.S.R. Volume II, both to gazetted and non-gazetted employees upto three-fourth of the amount at the credit of the subscriber, other conditions remaining the same.

These order shall come into force with immediate effect. The relevant rules will be amended in due course.

(No. 2/6/87-4FP. III/ 2386 dated, Chandigarh the 1st March, 1988.)



## CHAPTER 7

## LOANS AND ADVANCES

## 7.33 Loans and Advances to the employees of the State Government.

Your attention is invited to proviso (ii) to rule 10.13 of the Punjab Financial Rules, Volume I, which prescribes that the Department concerned shall certify, in the case of loans and advances to an employee of the Government holding substantive appointment on temporary or officiating basis, that he will continue in service for a sufficiently long period to enable full recovery of advance to other with interest accrued there on before termination of his services and to state that it has been brought to the notice of the Government that the rule, however, does not indicate the level of the departmental authority competent to sign the certificate with the result that, in practice it is being signed in different cases by officers of different levels. In order to clear doubts on the issue and arrive at a uniform procedure, it has been decided that this certificate should invariably be signed by the authority competent to sanction the advance to the concerned employee or a gazetted officer specifically authorised by and on behalf of that authority.

(No. F.D.—Loans 87—So.1 /13793 Dated 12th oct. 1987)

## 7.34. Loans and Advances to the employees of State Government.

A reference is invited Pb. govt. letter No. FD Loans-87/S.O.I./13793 dt. 12th October, 1987 on the Subject cited above vide which it was decided that the certificate under proviso (ii) to Rule 10.13 of the Punjab Financial Rules Volume I should invariably be signed by the loan sanctioning authority or a gazetted officer specifically authorised by and on behalf of that authority and to say that, in some departments, the said certificate is still being signed by the officers other than the authorised one. It is therefore, requested that you may please ensure that the instructions issued with this department letter referred to above are adhered to strictly so that the cases of Government Servants for grant of loans and advance are not returned on the ground.

Needless to say that the requisite certificate is required to be signed by the competent authority and not merely to be counter signed.

No. FD- Loans- 88/ S. O.1/865 dated 27.1.88

## 7.35. Loans to Government employees for the purchase of built up houses.

The facility for grant of advances to government employees for the purchase of houses built by State Agencies such as Housing Boards, where payment towards cost of house is allowed to be made by monthly instalments, had to be withdrawn by the State Government vide instructions contained in letter No. 9317-FD-Loans-82/101



Dated 13-9-1982 mainly because the Agencies concerned were not willing to execute conveyance deed in favour of the allottee of the house even after full payment was made. It has now been brought to the notice of the Government that there is no hitch in the execution of conveyance deed by some of the Agencies. On further consideration, it has been decided that the facility of loans for purchase of houses from such State Agencies which agree to the execution of conveyance deed at the time of making full payment, may now be restored. It is further clarified that a Government employees desirous of getting advance will have to furnish necessary unconditional undertaking from the concerned agency for the execution of the conveyance deed at the time of making full payment and he will also have to undertake to pay penal interest, as determined by the Government, in case the execution of conveyance deed and mortgage deed is delayed beyond the period prescribed for the purpose.

No. F.D-Loans-88/SOI/1838 Dated Chandigarh, the 18-2-88.

## CHAPTER 9

## DEARNESS ALLOWANCE

9.66. Grant of Dearness Allowance to the employees of the Government of Punjab

A reference is invited to Govt. of Pb. Deptt. of Finance. circular letter No. 4/14/86-3FPI/2310, dated the 2nd March, 1987 and to say that having regard to the decision of the Government of India, the Governor of Punjab has been pleased to decide that Dearness Allowance shall be paid to the employees of the Government of Punjab in the pay range exceeding Rs. 3,250 with effect from the 1st July, 1986 and the 1st January, 1987, and that the rates of Dearness Allowance of those in the pay range upto Rs. 3,250 shall stand modified with effect from the 1st January, 1987 as follows :—

Period for which payable	Pay range (as defined in paragraph 2 of this Department's letter No. 4/14/86-3FPI/2310, dated the 2nd March, 1987)	Rate of Dearness Allowance per mensem
1	2	3
1st July, 1986 to 31st December, 1986.	Rs 3,251 (Rs. Three thousand two hundred and fifty one) and above	3 (Three) per cent of pay subject to a minimum of Rs. 140/- p.m.
1st January, 1987 onwards	Rs. 3251 (Rs. Three thousand two hundred and fifty one) and above	6 (Six) per cent of pay subject to a minimum of Rs. 280/- p.m.
1st January, 1987 onwards	Upto Rs. 3,250 (Rs three thousand two hundred and fifty)	8 (Eight) per cent of pay.

2. The provisions contained in paragraphs 2, 3, 5 and 7 to 10 of this Department circular letter No. 4/14/86-3FPI/2310, dated the 2nd March, 1987 shall continue to be applicable while regulating Dearness Allowance under these orders.

3. The payment on account of Dearness Allowance shall be rounded off to the nearest ten paise up to the 31st March, 1987. The payment on account of Dearness Allowance involving fraction of 50 paise and above may be rounded off to the next higher rupee and the fractions of less than 50 paise may be ignored with effect from 1st April, 1987.



4. The Amount of the arrears on account of release of Dearness Allowance under these orders upto the 31st March, 1987 shall be credited to the General Provident Fund Accounts of the Government employee such credit being deemed to have been made on the 1st April, 1987. Where any Government employee was, during the said period not eligible to subscribe to the Provident fund, the amount of arrears shall be invested in the purchase of National Savings Certificates from the Post Offices in the State of Punjab. The National Savings Certificates shall be purchased by the Drawing and Disbursing Officers in the name of the Government employee concerned and shall be handed over to the latter. The Government employee who have retired or had closed their Provident Fund Accounts before the issue of this letter who or might close their accounts by the time the arrears are drawn, be paid the arrear of Dearness Allowance in cash. The amount to be credited to the Provident Fund Accounts, shall be incomplete rupees and where such amount contains fraction of a rupee, it may be paid in cash. The payment of the aforesaid instalments of Dearness Allowance in cash shall commence with effect from the 1st April, 1987, that is in the pay bills for the month of April, 1987 payable in May, 1987.

(No. 4/14/86-3FPI/4649, dated Chandigarh, the 10th April, 1987.)

9.67. Grant of *ad hoc* Dearness Allowance to the Punjab Government employee in the pay ranges of Rs. 2,000 and above.

The matter regarding rationalisation of rates of *ad hoc* dearness allowance to the employees in the pay ranges of Rs. 2,000 and above with effect from 1st May, 1985 and the 1st January, 1986 has been under consideration of the State Government. After considering the matter in detail in consultation with the Accountant General (Audit) and the Accountant General (Accounts and Entitlement), Punjab and in partial modification of para 2 of this Department circular letters No. 15/5/85-3FPI/13692, dated the 19th September, 1985 and No. 15/5/85-3FPI/7444, dated 1st April, 1986, the President of India has been pleased to decide that the rates of *ad hoc* dearness allowance in the pay ranges of Rs. 2,000 and above will stand modified as follows :—

Period for which payable	Pay Ranges	Rates of further <i>ad hoc</i> dearness allowance per mensem.
1	2	3
1st May, 1985 to 31st December, 1985	From Rs. 2,164 to Rs. 2,438	87% of basic pay plus N.P.A., if any (the basic pay for this purpose will be the amount after reducing there from an amount of Rs. 363) less the amount of D. A. admissible in terms of para 1 of letter No. 15/5/85-3FPI/13692, dated 19th September, 1985, as amended— <i>vide</i> letter No. 15/7/82-3FPI/24342, dated the 30th December, 1986 and Rs. 363 subject to further condition that the increase in the total D. A. and <i>ad hoc</i> dearness allowance payable by this order from 1st May, 1985, shall not exceed Rs. 150 per month.

1	2	3
	From Rs. 2,439 to Rs. 2,499	87% of the basic pay plus N.P.A. any (the basic pay for this purpose will be the amount after reducing there from an amount of Rs. 137.50 less amount of dearness allowance admissible in terms of para 1 of letter No. 15/5/85-3FPI/13692, dated 19th September, 1985, as amended— <i>vide</i> letter No. 15/7/82-3FPI/24342 dated the 30th December, 1986) subject to the condition that the increase in the total dearness allowance and <i>ad hoc</i> dearness allowance payable by this order from 1st May, 1985, shall not exceed Rs. 150 per month.
	From Rs. 2,500 to Rs. 2,749	87% of basic pay plus N.P.A., any, less the amount of dearness allowance admissible in terms of para 1 of letter No. 15/5/85-3FPI/13692, dated 19th September, 1985, as amended,— <i>vide</i> letter No. 15/7/82-3FPI/24342, dated the 30th December, 1986, subject to the condition that the increase in the total dearness allowance and <i>ad hoc</i> dearness allowance payable by this order from 1st May, 1985, shall not exceed Rs. 150 per month.
1st January, 1986 onwards	From Rs. 2,750 and above From Rs. 2,000 to Rs. 2,438	Rs. 600. 93% of basic pay plus N.P. A., if (the basic pay for this purpose will be the amount after reducing there from an amount of Rs. 363) less an amount of dearness allowance admissible in terms of para 1



1

2

3

letter No. 15/5/85-3FPI/7444, dated 1st April, 1986 as amended,—*vide* letter No. 15/7/82-3FPI/24342, dated the 30th December, 1986 and Rs. 363) subject to the further condition that the increase in the total dearness allowance and *ad hoc* dearness allowance payable by this order from 1st January, 1986 shall not exceed Rs. 150 per month.

From Rs. 2,439 to  
2,499

93% of the basic pay *plus* N.P.A., if any (the basic pay for this purpose will be the amount after reducing there from an amount of Rs. 137.50) less the amount of dearness allowance admissible in terms of para 1 of letter No. 15/5/86-3FPI/7444, dated 1st April, 1986, as amended—*vide* letter No. 15/7/82-3FPI/24342, dated the 30th December, 1986 and Rs. 137.50 subject to the further condition that the increase in the total dearness allowance and *ad hoc* dearness allowance payable by this order from 1st January, 1986, shall not exceed Rs. 150 per month.

From Rs. 2,500 to  
Rs. 2,749

93% of basic pay *plus* N.P.A., if any, less the amount of dearness allowance admissible in terms of para 1 of letter No. 15/5/85-3FPI/7444, dated 1st April, 1986 as amended —*vide* letter No. 15/7/82-3FPI/24342, dated the 30th December, 1986 subject to the further condition that the increase in the total dearness allowance and *ad hoc* dearness allowance payable by this order from the 1st January, 1986 shall not exceed Rs. 150 per month.

From Rs. 2,750 and  
above.

Rs. 600.

These revised rates of further *ad hoc* dearness allowance will be applicable to all the employees in these pay ranges including the Chief Engineers.

2. If, in any case, arrears of *ad hoc* dearness allowance accrue to an employee on account of the aforementioned revised rates, the same shall be credited to the General Provident Fund Account of the Government employee, such credit being deemed to have been made on the 1st July, 1987. Where any Government employee was, during the said period, not eligible to subscribe to the provident fund, the drawal of arrears of dearness allowance shall be deferred till 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 there to, interest will accrue from the 1st July 1987. The Government employees who have retired or had closed their general provident fund account before the issue of this letter or who might close their accounts at the time the arrears are drawn, shall be paid the arrears of dearness allowance in cash. The amount to be credited to the provident fund accounts shall be in complete rupee and where such amount contains fraction of a rupee that may be paid in cash.

3. If, in any case, recovery of the amount already paid in excess of the revised rates mentioned above becomes due from the employee such a case may be referred to this Department, through the Administrative Department concerned for appropriate decision by furnishing the complete details thereof.

(No. 15-7-82—3FPI/ 6960—dated Chandigarh, the 11th June, 1987)

9.68 Grant of interim relief to the employees of the Universities and the institutions aided by the Government who enjoy the Punjab State scales of pay.

With a view to providing for the prompt payment of interim relief to the employees of the Universities and of the privately managed recognised aided colleges, schools, engineering college and polytechnics in the State, the President of India is pleased to authorise the authorities shown in column 3 of the Schedule to this memorandum to sanction interim relief to the employees shown in column 2 of the Schedule who are in receipt of pay in the scales of pay in force in respect of the employees of the Government of Punjab on the same terms and conditions as contained in the Punjab Civil Services (Grant of Interim relief) Rules, 1987, notified vide 4/20/87-3FPI/10874, dated the 24th September, 1987.

2. The powers conferred on the various authorities by the order contained in the preceding paragraph shall be exercised subject to the condition that no expenditure is incurred beyond the provision made for the payment of grants to the respective institution in the State Budget for the year concerned.

(No. 4/20/87-FPI/11117 Dated, Chandigarh the 6th Oct., 1987)



## SCHEDULE

Sr. Category of employees No.	Competent Authority
1	3
1. Employees of -	
(i) the Punjab Agricultural University, Ludhiana.	The Registrar of the concerned University, with the approval of the Vice-Chancellor.
(ii) the Punjabi University, Patiala, and	
(iii) the Guru Nanak Dev University, Amritsar.	
2. Employees of the privately managed recognised aided colleges.	The Director of Public Instruct- ion (Colleges).
3. Employees of the privately managed recognised aided schools.	The Director of Public Instruct- ion (Schools.)
4. Employees of the privately managed Government aided Primary Schools.	The Director of Public Instruct- ion (Primary Schools).
5. Employees of the privately managed recognised aided engineering colleges and polytechnics.	The Director of Technical Edu- cation.

9.69 The Punjab Civil Services (Grant of Interim Relief) Rules, 1987—clarification regarding.

A reference is invited to this Department's Notification No. 4/20/87-3 FPI/10874 dated the 24th September, 1987, vide which the Punjab Civil services (Grant of Interim Relief) Rules, 1987 were issued and to say that a clarification has been sought from this Department as to whether the interim relief shall be admissible on the annual increments earned by an employee on or after the 1st January, 1986. The matter has been considered and the President of India, in exercise of the powers conferred on him by rule 12 of the Punjab Civil Services (Grant of Interim Relief) Rules, 1987 and other powers enabling him in this behalf is hereby pleased to clarify that the interim relief allowed by the rules *ibid* shall be admissible on the annual as well as biennial increments, where-ever allowed, on or after the 1st January, 1986.

(No 4/20/87 3 FPI/11118, dated 6th October, 1987)

9.70 Grant of adhoc dearness allowance to the Punjab Government employees in the pay ranges of Rs. 2000/- and above.

A reference is invited to Punjab Govt. Department of Finance circular letter No. 15/7/82-3 FPI/6960, dated the 11th June, 1987, on the subject noted above, and to say that the matter has been considered further in consultation with the Accountant General (Audit) Punjab and the President of India has been pleased to decide that the following words occurring in the said circular in the column 'rates of further adhoc dearness allowance per month' admissible with effect from the 1st May, 1985 to 31st December, 1985 in the pay ranges of Rs. 2164/- to Rs. 2749/- may be treated to have been deleted :—

"Subject to the further condition that the increase in the total dearness allowance and adhoc dearness allowance payable by this order from 1st May 1985, shall not exceed Rs. 150/- per month.

(No 15/7/82-3FPI/11296 dated 12th October, 1987)

9.71 Grant of Dearness Allowance to the employees of the Government of Punjab with effect from the 1st July, 1987.

A reference is invited to Pb. Govt. Department of Finance circular letters No. 4/14/86-3FPI/2310, dated the 2nd March, 1987 and No. 4/14/86-3FPI/4649, dated the 10th April, 1987 and to say that having regard to the decision of the Government of India, the President of India has been pleased to decide that the rates of Dearness



Allowance payable to the employees of the Government of Punjab shall stand modified with effect from the 1st July, 1987 as follows :—

Period from which payable	Pay range (as defined in paragraph 2 of this Department's letter No. 4/14/86-3FPI/2310, dated the 2nd March, 1987)	Rates of dearness allowance per mensem.
1	2	3
1st July, 1987 onwards	Upto Rs. 3,250 (Rupees three thousand two hundred and fifty only) Rs. 3,251 (Rupees three thousand two hundred and fifty one) and above.	13 (Thirteen) per cent of pay. 9 (Nine) per cent of pay subject to a minimum of Rs. 455 per month.

2. The provisions contained in paragraphs 2, 5 and 7 to 10 of this Department's circular letter No. 4/14/86-3FPI/2310, dated the 2nd March, 1987 shall continue to be applicable while regulating dearness allowance under these orders.

3. The payment of account of dearness allowance involving fractions of 50 paise and above may be rounded off to the next higher rupee, and the fractions of less than 50 paise may be ignored.

4. The amount of the arrears on account of release of dearness allowance under these orders up to the 30th November, 1987 shall be credited to the General Provident Fund Accounts of the Government employees, such credit being deemed to have been made on the 1st December, 1987. Where any Government employee was, during the said period, not eligible to subscribe to the General Provident Fund, the amount of arrears shall be invested in the purchase of National Savings Certificates from Post Offices in the State of Punjab. The National Savings Certificates shall be purchased by the Drawing and Disbursing Officers in the name of the Government employee concerned and shall be handed over to the latter. The Government employees, who have retired or had closed their General Provident Fund Accounts before the issue of this letter or who might close their accounts by the time the arrears are drawn, be paid the arrears of dearness allowance in cash. The payment of the aforesaid instalment of dearness allowance in cash shall commence with effect from the 1st December, 1987, that is, in the pay bills for the month of December, 1987 payable in January, 1988.

5. A Ready reckoner showing the dearness allowance payable from the 1st July, 1987 onwards in terms of these orders is enclosed (Annexure).

(No. 4/24/87—3-FPI/13243, dated 3rd December, 1987)

## ANNEXURE

Ready Reckoner showing the amount of dearness allowance admissible with effect from the 1st July, 1987

Pay	Dearness Allowance/ <i>Ad hoc</i> dearness allowance payable in terms of the orders effective from 1st January, 1986 up to consumer price index 608	Interim Relief granted with effect from 1-1-1986	Total (Columns [1+2+3])	Dearness Allowance payable with effect from 1st July, 1987 under the revised pattern beyond consumer price index 608	Total emolument
1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
300	298.50	100	698.50	91	789.50
305	303.50	100	708.50	92	800.50
310	308.50	100	718.50	93	811.50
315	313.40	100	728.40	95	823.40
320	318.40	100	738.40	96	834.40
325	323.40	100	748.40	97	845.40
330	328.40	100	758.40	99	857.40
335	333.30	100	768.30	100	868.30
340	338.30	100	778.30	101	879.30
345	343.30	100	788.30	102	890.30
350	348.30	100	798.30	104	902.30
360	358.20	100	818.20	106	924.20
370	368.20	100	838.20	109	947.20
380	378.10	100	858.10	112	970.10
390	388.10	100	878.10	114	992.10
400	398.00	100	898.00	117	1015.00
410	407.90	100	917.90	119	1037.90
420	417.80	100	937.80	122	1059.80
430	427.70	100	957.70	125	1082.70



1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
440	437.60	100	977.60	127	1104.60
450	447.50	100	997.50	130	1127.50
465	462.40	100	1027.40	134	1161.40
480	477.20	100	1057.20	137	1194.20
495	492.10	100	1087.10	141	1228.10
510	506.90	100	1116.90	145	1261.90
525	521.80	100	1146.80	149	1295.80
540	536.60	100	1176.60	153	1329.60
555	551.50	100	1206.50	157	1363.50
570	566.30	100	1236.30	161	1397.30
585	578.00	100	1263.00	164	1427.00
600	578.00	100	1278.00	166	1444.00
620	579.10	100	1299.10	169	1468.10
640	579.20	100	1319.20	171	1490.20
660	579.30	100	1339.30	174	1513.30
680	579.40	102	1361.40	177	1538.40
700	579.50	105	1384.50	180	1564.50
725	590.90	109	1424.90	185	1609.90
750	611.30	113	1474.30	192	1666.30
775	631.60	116	1522.60	198	1720.60
800	652.00	120	1572.00	204	1776.00
825	672.40	124	1621.40	211	1832.40
850	692.80	128	1670.80	217	1887.80
880	717.20	132	1729.20	225	1954.20
910	741.70	137	1788.70	233	2021.70
940	766.10	141	1847.10	240	2087.10
970	790.60	146	1906.60	248	2154.60
1000	815.00	150	1955.00	255	2220.00
1040	847.60	156	2043.60	266	2309.60

1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1080	880.20	162	2122.20	276	2398
1120	912.80	168	2200.80	286	2486
1160	945.40	174	2279.40	295	2575
1200	978.00	180	2358.00	307	2665
1250	1018.80	188	2456.80	319	2758
1300	1059.50	195	2554.50	332	2865
1350	1086.80	203	2639.80	343	2982
1400	1087.00	210	2697.00	351	3048
1460	1087.00	219	2766.00	360	3120
1520	1087.00	228	2835.00	369	3204
1580	1087.00	237	2904.00	378	3282
1640	1087.00	246	2973.00	386	3359
1700	1087.00	255	3042.00	395	3437
1775	1087.00	266	3128.00	407	3530
1850	1087.00	278	3215.00	418	3633
1925	1114.20	289	3328.20	455	3783
2000	1159.40	300	3459.40	455	3914
2100	1252.40	315	3667.40	455	4122
2200	1345.40	330	3875.40	455	4330
2300	1438.40	345	4083.40	455	4538
2400	1531.40	360	4291.40	455	4746
2500	2325.00	375	5200.00	468	5660
2600	2412.00	390	5402.00	486	5880
2625	2433.80	394	5452.80	491	5943
2700	2499.00	405	5604.00	504	6100
2750	2550.00	413	5713.00	514	6220

Note. — This ready reckoner is not applicable to the employees in pay range of Rs. 1881 in receipt of special pay and entitled to *ad hoc* dearness allowance as well as the existing orders. In their case the amount of dearness allowance and *ad hoc* dearness allowance for the purposes of column 2 of this ready reckoner may be determined according to the instructions/orders on the subject because special pay is taken into consideration only for the grant of dearness allowance and not for *ad hoc* dearness allowance in terms of the orders effective from the 1st January, 1986.

(E. & O. E.)

(Govt. of Punjab, Department of Finance No. 4/24/87-3 FPI/13243, dated the 3rd December,



## CHAPTER 10

## COMPENSATORY ALLOWANCES

10.22 Admissibility of City Compensatory and House Rent Allowance to the Government employees during the period of transfer-clarification regarding.

Reference on the subject cited above and to say that a clarification has been sought as to how the grant of City Compensatory and House Rent Allowance may be regulated in the case of the employees whose headquarters are shifted temporarily under the provisions of Rule 2.27 read with Serial No. 2 of Chapter XV of the Punjab Civil Services Rules Volume I, Part I. The Matter has been considered and it has been decided as follows :—

“During the period of transfer not exceeding ninety days, a Government employee shall draw City Compensatory and House Rent Allowance at the same rates at which he was entitled to them at the time of transfer. The quantum of the allowances shall, however, be determined with reference to the pay which a Government employee would have drawn but for the transfer.

For periods of transfer exceeding ninety days the grant of these allowances shall be regulated with reference to the new headquarters.

If a transfer initially made for a period not exceeding ninety days, is later on extended beyond ninety days, the House Rent Allowance and City Compensatory Allowance shall be paid with reference to the old headquarters up to the date of issue of orders extending the transfer or for a period of ninety days, whichever is less.”

(No 3/1/86—5 FPI/6715—dated 4th June, 1987)

10.23 Grant of Compensatory Allowance to the Government employees posted in the Bet Areas.

A reference is invited to the subject noted above and to convey the sanction of the President of India to the grant of compensatory allowance to the Punjab Government employees posted in the following villages of District Ludhiana, which are situated in the Bet Area:

District	..	Ludhiana
Block	..	Sidhwan Bet
Tehsil	..	Jagraon

Sr. No.	Name of the village	Had Bast No.	Area in Hectares	Population 1981 Census
51	Kotli	10	242	207
52	Malsian Bajan	31	558	1,092



2. The compensatory allowance will be admissible at the existing rates on the un-revised scales of pay as prescribed in the Punjab Government circular letter No. 14/34/80—5 FR/9272, dated the 1st December, 1982, till further orders.

3. The terms and conditions of grant of compensatory allowance to the Government employees posted in these villages shall be same as laid down in paragraph 5 of the Government of Punjab, circular letter No. 15/3/79—8FR/361, dated the 14th January, 1980 and No. 14/30/80—8FR/11564, dated the 17th December, 1980.

4. These orders will be effective from the date of issue.

(No. 14/9/87—5 FPI/12237 dated 9th November, 1987)

10.24 Grant of compensatory allowance to the Government employees posted in the bet areas.

A reference is invited to the subject noted above and to convey the sanction of the President of India to the grant of compensatory allowance to the Punjab Government employees posted in the following villages of District Ludhiana, which are situated in the bet areas :—

		District		
		Ludhiana		
		Tehsil		
		Ludhiana		
		Block		
		Mangat		
Sr. No.	Name of the Village	Hadbast number	Area in hectares	Population-1981 census
1	2	3	4	5
25.	Burj Matewara	46	183	337
26.	Mangli Khass	50	104	272
27.	Walipur	51	172	128
28.	Manglikadar	58	96	73
29.	Kakowal	80	250	1,020
30.	Bhatian	89	352	807

2. The compensatory allowance will be admissible at the existing rates on the unrevised scales of pay as prescribed in the Punjab Government circular letter No. 14/34/80—5FR/9272, dated the 1st December, 1982, till further orders.

3. The terms and conditions of the grant of compensatory allowance to the Government employees posted in these villages shall be the same as laid down in



paragraph 5 of the Government of Punjab, circular letter No. 15/3/79—8FR/361, dated the 14th January, 1980 and No. 14/30/80—8FR/11564, dated the 17th December, 1980.

4. These orders will be effective from the date of issue.

(No. 14/20/85—5FPI/1304 Dated Chandigarh, the 1st February, 1988)

10.25 Grant of compensatory allowance to Government employees posted at Chandigarh/Sahibzada Ajit Singh Nagar.

A reference is invited to this Department's circular letter No. 15/3/79—8FR/358 dated the 14th January, 1980 on the subject cited above, *vide* which sanction was issued for the grant of compensatory allowance to the employees posted at Chandigarh/Sahibzada Ajit Singh Nagar in the revised rates effective from the 1st December, 1979, in pursuance of the recommendations of the Second Punjab Pay Commission and to state that in paragraph 5 of the said circular letter, it was made clear that in supersession of all the previous instructions on the subject, the compensatory allowance so sanctioned was admissible only to those Government employees who were posted at Chandigarh/Sahibzada Ajit Singh Nagar.

2. In the case of certain employees of the Department of Education, however, it was found by Audit that the said compensatory allowance was being paid even to those employees who were posted within five miles/eight kilometers from the qualifying limits of Chandigarh. When the payment of compensatory allowance to such employees was stopped, they filed Civil writ petition No. 1487. of 1982 in the High Court of Punjab and Haryana which was dismissed *in limine* by the High Court. Aggrieved by this order they went in appeal to the supreme Court of India by way of Civil Appeal No. 3696 of 1984, which has been dismissed by the Supreme Court, *vide* order dated the 5th, January, 1988 (copy enclosed). It has been held by the Supreme Court that the compensatory allowance sanctioned *vide* circular letter dated the 14th January, 1980, a reference to which has been given in the first paragraph of this letter, is payable only to those employees of the Government of Punjab who are posted at Chandigarh or Sahibzada Ajit Singh Nagar (Mohali) and to nobody else.

3. It may, therefore, kindly be ensured that the compensatory allowance is paid only to the employees posted at Chandigarh/Sahibzada Ajit Singh Nagar and strictly in accordance with the provisions contained in circular letter No. 15/3/79—8FR/358 dated the 14th January, 1980 read with Circular letter No. 3/17/80—4GE/12004 dated the 2nd September, 1982/the 7th January, 1983.

(No. 14/11/83—5FPI/2393-Dated 1-3-1988.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 3696 of 1984

Tarsem Lal Ors.

.....Appellants

Versus

State of Punjab &amp; Ors.

.....Respondents.

## ORDER

Having heard learned counsel for both the parties and having perused the Government orders produced before us including the Government order dated 14-1-1980 we are of the opinion that the compensatory allowance referred to in Government's order dated 14-1-1980 is payable only to those employees of Punjab Government who are posted at Chandigarh or Sahibzada Ajit Singh Nagar (Mohali) and to nobody else. We agree with the conclusion reached by the High Court on the above question. The appeal is dismissed accordingly.

No costs.

Sd/—

E.S.Venkataramiah.....J

Sd/—

(B.C. Ray).....J

Sd/—

(K.N. Singh).....

New Delhi

Dated 5th January, 1988.



## CHAPTER 12

## DEPUTATION AND FOREIGN SERVICE

12.42 Proceeding on deputation or on foreign service again provision of Rule 10.28 (1) of Punjab Civil Services Rules, Volume I, Part I—Clarification regarding.

Reference on the subject cited above and to say that as provided in rule 10.28(1) of the Punjab Civil Services Rules, Volume I, Part I, a Government employee who has served on deputation or on foreign service should not be allowed to proceed on deputation or on foreign service again unless he has worked for a minimum period of two years on a post in his parent Government on reversion from deputation or foreign service from the first assignment so that Government may be able to make the best use of his service. A question has arisen as to whether or not provisions of the said rule 10.28 (1) are applicable in those cases also where a Government employee reverts from deputation or foreign service before completing the maximum term of deputation of five years provided in Rule 10.25 *ibid*.

1. The matter has been considered by the Department of Finance, in consultation with the Department of personnel and Administrative Reforms and it is clarified that the provisions of rule 10.28(1) of the Punjab Civil Services Rules Volume I, Part I are applicable to those cases also in which a Government employee reverts from deputation or foreign service before completing the said term of five years. This clarification may be brought to the notice of all concerned for strict compliance.

No. 5/31/87—1FPI/1401 dated 4th Feb., 1988.

## CHAPTER 13

## PENSION

- 13.123 Grant of family pension to the members of the families of those employees of the Government of Punjab who retired or died before the 1st July 1964 or to whom the Family Pension Scheme, 1964, is otherwise not applicable—Implementation of the judgment of the Supreme Court of India.

A reference is invited to sub-paragraph 6.4 of Government of Punjab, Department of Finance letter No. 16/39/85-IFP/III/20911, dated the 4th November, 1986, on the subject cited above where in it has *inter alia* been mentioned that the orders contained in the letter *ibid* would be issued in respect of pre-1st November, 1966 employees on receipt of the concurrence of the successor State of the erstwhile state of Punjab viz. Haryana, Himachal Pradesh and Chandigarh Administration for sharing the financial liability and to say that the concurrence of all the abovementioned State Governments/Union Territory Administration has now been received. The Governor of Punjab is, therefore, pleased to decide that the orders contained in Government of Punjab letter No. 16/39-85/IFP/III/20911 dated the 4th November, 1986 will also apply *mutatis mutandis* to those pre-1st November, 1966 employees of the Government of Punjab who were borne on pensionable posts but were not otherwise covered under the Family Pension Scheme, 1964.

(No. 16/39/85-IFP-III/4820 dated Chandigarh, the 9th April, 1987)

- 13.124 Grant of Dearness Relief to the pensioners of the Government of Punjab beyond Consumer Price Index Level 608.

A Reference is invited to letters No. 16/66/84-IFP. III/12108, dated the 2nd July, 1986, and No. 16/66/84-IFP. II/21028, dated the 5th November, 1986 issued from this Department, *vide* which three instalments of *ad hoc* relief were sanctioned to State Government pensioners each at the rate of  $2\frac{1}{2}\%$  subject to a minimum of Rs.  $2\frac{1}{2}$  and maximum of Rs.  $12\frac{1}{2}$  per mensem with effect from the 1st April, 1986 1st June, 1986 and the 1st July, 1986 and to State Government pensioners in supersession of the orders contained in the letters *ibid* the President of India has been pleased to decide that the dearness relief to the pensioners/family pensioners of the Government of Punjab, to compensate them for the rise in the cost of living beyond the average Consumer Price Index Level 608, shall be paid at



following rates, namely :—

Period	Pension/Family pension plus <i>ad hoc</i> relief admissible up to 1-1-1986 per month	Rate of dearness relief per month
1	2	3
From 1-7-86 to 31-12-86	(i) Not exceeding Rs. 1,750	4% of the entitlements under column 2
	(ii) Exceeding Rs. 1,750 but not exceeding Rs. 3,000	3% of the entitlements under column 2, Subject to a minimum of Rs. 70
	(iii) Exceeding Rs. 3,000	2% of the entitlement under column 2 subject to a mini- mum of Rs. 90
From 1-1-87 onwards	(i) Not exceeding Rs. 1,750	8% of the entitlements under column 2
	(ii) Exceeding Rs. 1,750 but not exceeding Rs. 3,000	6% of the entitlement under column 2 subject to mini- mum Rs. 140
	(iii) Exceeding Rs. 3,000	5% of the entitlement under column 2, subject to a minimum of Rs. 180.

In the case of pensioners/family pensioners becoming eligible for pension after the issue of these orders, the *ad hoc* relief sanctioned up to the 1st January, 1986,— vide letter No. 16/66/84-IFP. III/7500, dated the 3rd April, 1986, issued by this Department will be calculated on the basic pension/family pension and then after adding this *ad hoc* relief in the pension/family pension the dearness relief admissible under these orders shall be calculated.

1.2. Payments of dearness relief involving a fraction of a rupee shall be rounded off to the next higher rupee.

1.3 A ready reckoner showing the dearness relief payable from the 1st July, 1986 to the 31st December, 1986 and from the first January, 1987, onwards in terms of these orders is enclosed (Annexure).

2 The payment of account of *ad hoc* relief made to the pensioners/family pensioners in terms of the orders contained in the letters under reference with effect from

the 1st April, 1986 the 1st June, 1986 and the 1st July 1986 will be adjusted against the dearness relief payable to them under the revised pattern in terms of this order. If the entire amount cannot be adjusted from the arrears of dearness Payable under this order the balance amount will be adjusted against the future payment(s) dearness relief admissible in terms of this orders.

3. The liability in respect of the pre 1st November, 1966 service of the pensioners/employees (in respect of family pensioners) of the Government of Punjab will be divisible amongst the successor states of the quondam State of Punjab, namely, Haryana, Himachal Pradesh and Chandigarh Union Territory in terms of the Fourteenth Schedule to the Punjab Reorganisation Act, 1966.

4. These orders will not apply to the pensioners, whose pension, has already been determined on *ad hoc* basis without reference to the emoluments drawn by them. That is political pension, special pension, war risk pension, etc. The relief will not be admissible to the re-employed pensioners during the period of re-employment.

5. The relief and the dearness relief mentioned above will not be admissible to employees permanently absorbed in bodies controlled or financed by Government or Municipality, Panchayat Samities or Zila Parishad. A Government employee, on permanent absorption in the said bodies elects the alternative of receiving the gratuity-cum-retirement gratuity and lump-sum in lieu of pension, as permissible in accordance with rule 5.3 of the Punjab Civil Services Rules, Volume II will not be eligible to receive the relief and dearness relief even after he has ceased to be in the employment of the organisation concerned.

6. The grant of dearness relief at the revised rates is subject to adjustment against the benefit to accrue in this behalf in view of the decision to be taken by the State Government on the recommendation to be made in this behalf by the Third Pay Commission.

7. The expenditure involved will be debitable to the Head "2071—Pension and Other Retirement Benefits."

(No. 16/66/84-1FP. III/8181, dated Chandigarh, the 15th July, 1987.)



## ANNEXURE

Pension/Family Pension plus <i>Ad hoc</i> relief Admissible up to 1-1-1986	Dearness Relief Admissible		Pension/Family Pension plus <i>ad hoc</i> relief Admissible up to 1-1-1986	Dearness Relief Admissible	
	from 1-7-86 to 31-12-86	from 1-1-1987		From 1-7-86 to 31-12-86	From 1-1-1987
1	2	3	1	2	3
241 to 250	10	20	601 to 612	25	49
251 to 262	11	21	613 to 625	25	50
263 to 275	11	22	626 to 637	26	51
276 to 287	12	23	638 to 650	26	52
288 to 300	12	24	651 to 662	27	53
301 to 312	13	25	663 to 675	27	54
313 to 325	13	26	676 to 687	28	55
326 to 337	14	27	688 to 700	28	56
328 to 350	14	23	701 to 712	29	57
351 to 362	15	29	713 to 725	29	58
363 to 375	15	30	726 to 737	30	59
376 to 387	16	31	738 to 750	30	60
388 to 400	16	32	751 to 762	31	61
401 to 412	17	33	763 to 775	31	62
413 to 425	17	34	776 to 787	32	63
426 to 437	18	35	788 to 800	32	64
438 to 450	18	36	801 to 812	33	65
451 to 462	19	37	813 to 825	33	66
463 to 475	19	38	826 to 837	34	67
476 to 487	20	39	838 to 850	34	68
488 to 500	20	40	851 to 862	35	69
501 to 512	21	41	863 to 875	35	70
513 to 525	21	42	876 to 887	36	71
526 to 537	22	43	888 to 900	36	72
538 to 550	22	44	901 to 912	37	73
551 to 562	23	45	913 to 925	37	74
563 to 575	23	46	926 to 937	38	75
576 to 587	24	47	938 to 950	38	76
588 to 600	24	48	951 to 962	39	77

1	2	3	1	2
963 to 975	39	78	1401 to 1412	57
976 to 987	40	79	1413 to 1425	57
988 to 1000	40	80	1426 to 1437	58
1001 to 1012	41	81	1438 to 1450	58
1013 to 1025	41	82	1451 to 1462	59
1026 to 1037	42	83	1463 to 1475	59
1038 to 1050	42	84	1476 to 1487	60
1051 to 1062	43	85	1488 to 1500	60
1063 to 1075	43	86	1501 to 1512	61
1076 to 1087	44	87	1513 to 1525	61
1088 to 1100	44	88	1526 to 1537	62
1101 to 1112	45	89	1538 to 1550	62
1113 to 1125	45	90	1551 to 1562	63
1126 to 1137	46	91	1563 to 1575	63
1138 to 1150	46	92	1576 to 1587	64
1151 to 1162	47	93	1588 to 1600	64
1163 to 1175	47	94	1601 to 1612	65
1176 to 1187	48	95	1613 to 1625	65
1188 to 1200	48	96	1626 to 1637	66
1201 to 1212	49	97	1638 to 1650	66
1213 to 1225	49	98	1651 to 1662	67
1226 to 1237	50	99	1663 to 1675	67
1238 to 1250	50	100	1676 to 1687	68
1251 to 1262	51	101	1688 to 1700	68
1263 to 1275	51	102	1701 to 1712	69
1276 to 1287	52	103	1713 to 1725	69
1288 to 1300	52	104	1726 to 1737	70
1301 to 1312	53	105	1738 to 2333	70
1313 to 1325	55	106	2334 to 2350	71
1326 to 1337	54	107	2351 to 2366	71
1338 to 1350	54	108	2367 to 2383	72
1351 to 1362	55	109	2384 to 2400	72
1363 to 1375	55	110	2401 to 2416	73
1376 to 1387	56	111	2417 to 2433	73
1388 to 1400	56	112		



	1	2	3	1	2	3
13	2434 to 2450	74	147	2884 to 2900	87	174
14	2451 to 2466	74	148	2901 to 2916	88	175
15	2467 to 2483	75	149	2917 to 2933	88	176
16	2484 to 2500	75	150	2934 to 2950	89	177
17	2501 to 2516	76	151	2951 to 2966	89	178
18	2517 to 2533	76	152	2967 to 2983	90	179
19	2534 to 2550	77	153	2984 to 3600	90	180
20	2551 to 2566	77	154	3601 to 3620	91	181
21	2567 to 2583	78	155	3621 to 3640	91	182
22	2584 to 2600	78	156	3641 to 3660	92	183
23	2601 to 2616	79	157	3661 to 3680	92	184
24	2617 to 2633	79	158	3681 to 3700	90	185
25	2634 to 2650	80	159	3701 to 3720	90	186
26	2651 to 2666	80	160	3721 to 3740	90	187
27	2667 to 2683	81	161	3741 to 3760	90	188
28	2684 to 2700	81	162	3761 to 3780	90	189
29	2701 to 2716	82	163	3781 to 3800	90	190
30	2717 to 2733	82	164	3801 to 3820	90	191
31	2734 to 2750	83	165	3821 to 3840	90	192
32	2751 to 2766	83	166	3841 to 3860	90	193
33	2767 to 2783	84	167	3861 to 3880	90	194
34	2784 to 2800	84	168	3881 to 3900	90	195
35	2801 to 2816	85	169	3901 to 3920	90	196
36	2817 to 2833	85	170	3921 to 3940	90	197
37	2834 to 2850	86	171	3941 to 3960	90	198
38	2851 to 2866	86	172	3961 to 3980	90	199
39	2867 to 2883	87	173	3981 to 4000	90	200
40				4500	90	225

## 13.125 Pension Payment Order-Preparation of a Pension Calculation Sheet.

A reference is invited to letter No. 9/15/85/IFP.III/2550, dated the 3rd March 1987 issued by the Department of Finance on the subject noted above vide which the procedure regarding the preparation of pension Calculation Sheet containing various Service particulars including details of pay last drawn and supply of copies thereof to the Government employees retiring after the 3rd July, 1987 was prescribed and to state that it has been brought to the notice of the Government that difficulties are being experienced in the determination/calculation of the amount of travelling/daily allowance of the pensioners who had retired before the issue of the letter under reference whenever, are called by the Inquiry Officers to give evidence in Inquiry cases, as in their case there is no documentary proof indicating the details of pay drawn by them immediately prior to their retirement. In order to overcome his difficulty,, it has been decided by the Government that all the Heads of Departments/offices shall on demand by the pensioners, issue a certificate in the form at Appendix indicating the details of pay last drawn by the pensioner who retired before the 3rd March, 1987 which is to be taken into account for calculating travelling allowance and Daily allowance of such pensioners.

(No. 9/15/85 1FP/111/8480, Dated 23.7.87)



APPENDIX

Government of Punjab

Department/Office/Directorate of---

CERTIFICATE SHOWING THE DETAILS OF PAY LAST DRAWN BY AN EMPLOYEE OF THE GOVERNMENT OF PUNJAB WHO RETIRED FROM SERVICE BEFORE THE 3rd MARCH, 1987

No..... Date, the..... 19.

Certified that Shri/Smt..... (Name) while holding the post of..... (Designation) retired from service on and with effect from..... (date) and that the details of pay last drawn by him/her from this Department/Office/Directorate are as follows :—

(In rupees)

- 1. Pay .....
- 2. Special Pay .....
- 3. Dearness Allowance .....
- 4. Additional Dearness Allowance .....
- 5. House Rent Allowance. ....
- 6. City Compensatory Allowance .....
- 7. Any other allowance. ....  
(to be specified)

(in figures)

Total : ..... (in words).

Signature with stamp of the Head of the Department/Office.

Signature\*

Name

Designation/Stamp

Date :

Place.

\*To be signed by the Head of the Department or an officer authorised by him for the purpose not below the rank of Head of office.



## 13.126 Pension Payment Order-preparation of a pension-calculation sheet-regarding

In continuation of Government of Punjab Deptt. of Finance letter No. 9/15 85-IFP.III/2550, dated the 3rd March, 1987. vide which the procedure for the preparation and supply of copy of pension calculation sheet to the State Government pensioners was prescribed and directed to state that it has been brought to the notice of the Government by the Accountant General, Punjab that the element of dearness pay to be taken into account in respect of the employees retiring on or after 31.3.1983 is usually ignored by the Departmental authorities while working out their pensionary benefits, which causes avoidable delay in processing their cases of pensionary benefits, in his office. The Government has viewed this lapse seriously and desires that the information in respect of pensionary benefits should be complete in all respects before the same is sent to the Accountant General, Punjab. It is, therefore, directed to request you that further may kindly be ensured that the pensionary benefits are calculated after taking into account the above mentioned Dearness Pay before the same are sent to the Accountant General, Punjab,

2. The said Dearness Pay may also be indicated in the pension calculation sheet in the column provided in the said sheet. Besides separate information in the following proforma may also be supplied to the Accountant General, Punjab- Calculation

Dearness pay as on	Dearness pay on pay	Difference of column
1.1.1978 in the	during the last ten	2 and 1 to be taken
unrevised scale of	months of retirement	into account for
pay (as per fitment	(as per fitment	calculating average
table)	table)	emoluments.

No. 9/15/85-IFP.III/8727

Dated the 30th July, 1987.

## 13.127 Grant of Interim Relief to the pensioners of the Government of Punjab.

A reference is invited to the subject cited above and to state that consequent upon the recommendations of the Third Punjab Pay Commission, the President of India pleased to grant interim relief, with effect from the 1st January, 1986, to the pensioners of the Government of Punjab who had retired prior to the 31st March, 1985, including the pensioners relevant to that period subject to paragraph 7 of this letter at the rate of (fifteen per cent) of their basic pension subject to a minimum of fifty rupees per mensem.

1.1. The basic pension for this purpose will mean the total basic pension before commutation admissible on the 1st January, 1986 and will *not* include the adhoc admissible up to consumer price Index 608.

1.2. The payment of interim relief involving fraction of fifty paise and above shall be rounded off to the next higher rupee and the fraction of less than fifty paise shall be ignored.

2. The interim relief being allowed under these orders shall be taken into account for the determination and payment of instalments of Dearness Relief which became due or will become due hereafter, on the basis of increase in prices after Consumer Price Index 608. It is, the instalments of Dearness Relief granted from the 1st July, 1986, onwards.



3. These orders will not apply to pensioners whose pension have been determined on an *ad-hoc* basis without reference to the emoluments drawn by them, that is, political pension special pension, war risk pension etc. The relief will also not be admissible to the re-employed pensioners during the period of re-employment. These orders will, however, apply to the family pensioners who have been allowed an *ad-hoc* family pension of Rs. 125 per mensem,— *vide* paragraph 2 of this Department's circular No. 38/52/80-6FR 256, dated the 3rd March, 1981.

4. The interim relief mentioned above will not be admissible to the employees permanently absorbed in bodies controlled or financed by the Government or in a Municipality, a Panchayat Samiti or a Zila Parishad. A Government employee, who on permanent absorption in any of the said bodies elects the alternative of receiving the death gratuity and lump sum in lieu of pension, as permissible in rule 5.3 of the Punjab Civil Services Rules, Volume III, will not be eligible to receive the interim relief even after he has ceased to be in the employment of the body concerned.

5. The grant of this relief is subject to adjustment against the benefits that would accrue to the pensioners in view of the decision to be taken by the State Government on the final recommendations of the Third Punjab Pay Commission.

6. The expenditure will be debited to Major Head '2071—Pension and other retirement benefits'.

7. For the time being the orders contained in this letter are applicable only to the pensioners who retired on or after the 1st November, 1966. Since the liability in respect of the pensioners/family pensioners pertaining to the period before 1st November, 1966, is divisible amongst the Government of Haryana, the Government of Himachal Pradesh and the Chandigarh Union Territory Administration, in accordance with the provisions of the Fourteenth Schedule to the Punjab Reorganisation Act, 1966, those Governments/Administration are being requested to convey their concurrence in the matter. After their concurrence is received, further orders will be issued in respect of the pensioners/family pensioners pertaining to the period prior to the 1st November, 1966.

(No. 1/44/87—1FP III/11362—Dated 14-10-1987)

3.128 : Discontinuance of the reduction of pension equivalent to gratuity from the pension of pre 10th June, 1951 entrant pensioners.

A reference is invited to the subject cited above and to state that on the introduction of the New Pension Rules, 1951, with effect from 10th June, 1951, the pre-1951 entrants (that is the Government employees who were in permanent pensionable service on the 9th June, 1951) were allowed the options as follows, as indicated in rule 1.2-B(2) of Punjab Civil Services Rules, Volume II :—

(a) Coming on to the "New Pension Scheme" or



- (b) Continuing under the existing rules applicable to him before the 10th June, 1951.
- (c) Drawing pension, including additional pension under the existing rules applicable to him before the 10th June, 1951, reduced by the pension equivalent of the gratuity admissible under the New Pension Rules and receiving in lieu of this reduction the death-cum-retirement gratuity and family pension benefits. The pension equivalent will be determined on the basis of the commutation table applicable to him.

2. Representations have been received from the aged pensioners that the pension equivalent to gratuity imposed in the pension of the optees of alternative mentioned above may be discontinued on the analogy of a similar decision already taken by the Government of India.

3. The President of India is accordingly pleased to decide, purely as an administrative measure, that the cut in pension equivalent to gratuity imposed in the pension of optees of alternative (c) (known as optees of Rules 9.1 (c) of the New Pension Rules, 1951) may be discontinued with effect from 1st January, 1988, provided that such reduced pension was drawn for not less than 15 years. This would imply that no arrear on account of the enhanced rate of pension on the basis of these instructions for the period prior to 1st January, 1988 would be admissible. These orders will be applicable to all the optees of alternative (c) whether or not their pension was revised while implementing the judgment of the Supreme Court in *Nakra versus the Government of India* case, in accordance with this Department letter No. 37/62,82-CFR/13078, dated the 9th September, 1985.

4. These pensioners after the discontinuance of the reduction of PEG from their pension will be entitled to dearness relief on the full amount of their pension as existing instruction ceilings prescribed.

5. The office of the A.G., Punjab may take action for revision of pension in accordance with the letter on receipt of an application from the pensioner concerned (or his/her representative) through the pension disbursing authority/Head of Office.

(No 16/76/79—I FP III/13970 Dated, 28.12.87)

13.129 Grant of Dearness Relief to the Pensioners of the Government of Punjab beyond Consumer Price Index Level 608.

A reference is invited to letter No. 16/66/84-1FP. III/8181, dated the 15th December, 1987, issued by this department and to say that the President of India is pleased to direct that Dearness Relief shall be paid to the Pensioners/Family Pensioners of Punjab State.



compensate for rise in the cost of living beyond average Consumer Price Index Level 608 at the following rates with effect from 1st July, 1987, in supersession of the rates mentioned in the letter, dated the 15th July, 1987 :—

Pension/Family Pension per month <i>Plus ad-hoc</i> relief admissible upto 1st January, 1986, plus Interim Relief granted with effect from 1st January, 1986 wherever admissible	Rate of Dearness Relief per month
--	-----------------------------------

- |  |   |
|--|---|
| (i) Not exceeding Rs. 1,750                          | 13 per cent pension/Family pension.                                   |
| (ii) Exceeding Rs. 1,750 but not exceeding Rs. 3,000 | 9 per cent of pension/Family Pension subject to a minimum of Rs. 228. |
| (iii) Exceeding Rs. 3,000                            | 8 per cent of pension subject to a minimum of Rs.270.                 |

12. Payment of Dearness Relief involving a fraction of a Rupee shall be rounded off to the next higher rupee,

13. Other provisions governing grant of Dearness Relief to Pensioners/Family Pensioners mentioned in the letter, dated 15th July, 1987, referred to above will remain unchanged

14. A ready reckoner showing the Dearness Relief payable from 1st July, 1987, onwards in term of these orders is enclosed.

2. The expenditure involved will be debitable to the Head 2071—Pension and Other Retirement Benefits.

3. The liability in respect of the pre-1st November, 1966, service of the pensioners/employees (in respect of family pensioners) of the Government of Punjab will be divisible amongst the success or States of the quondam State of Punjab, namely, Haryana, Himachal Pradesh and Chandigarh Union Territory in terms of the Fourteenth Schedule to the Punjab Reorganisation Act, 1966.

16/66/84-IFP-III/366 dated, Chandigarh, the 8th January 1988



Amount of Pension/Family Pension Plus ad hoc relief granted upto 1st January, 1986 plus Interim Relief granted w.e.f. 1st January, 1986, wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987	Amount of Pension/Family Pension plus ad hoc relief granted upto 1st January, 1986, plus Interim Relief granted w.e.f. 1st January, 1986, wherever admissible with effect from 1st July, 1987
241-246	32	470-476
247-253	33	477-484
254-261	34	485-492
262-269	35	493-500
270-276	36	501-507
277-284	37	508-515
285-292	38	516-523
293-300	39	524-530
301-307	40	531-538
308-315	41	539-546
316-323	42	547-553
324-330	43	554-561
331-338	44	562-569
339-346	45	570-576
347-353	46	577-584
354-361	47	585-592
362-369	48	593-600
370-376	49	601-607
377-384	50	608-615
385-392	51	616-623
393-400	52	624-630
401-407	53	631-636
408-415	54	637-646
416-423	55	647-653
424-430	56	654-661
431-438	57	662-669
439-446	58	670-676
447-453	59	677-684
454-461	60	685-692
462-469	61	693-700



	Amount of Pension/Family Pension Plus ad hoc relief granted upto 1st January, 1986 plus Interim Relief granted w.e.f. 1st January, 1986, wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987	Amount of Pension/Family Pension plus Amount of ad hoc relief granted upto 1st January, 1986 plus Interim Relief granted w.e.f. 1st January, 1985, wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987
62	701-707	92	931-938	122
63	708-715	93	939-946	123
64	716-723	94	947-953	124
65	724-730	95	954-961	125
66	731-738	96	962-969	126
67	739-746	97	970-976	127
68	747-753	98	977-984	128
69	754-761	99	985-992	129
70	762-769	100	993-1000	130
71	770-776	101	1001-1007	131
72	777-784	102	1008-1015	132
73	785-792	103	1016-1023	133
74	793-800	104	1024-1030	134
75	801-807	105	1031-1038	135
76	808-815	106	1039-1046	136
77	816-823	107	1047-1053	137
78	824-830	108	1054-1061	138
79	831-838	109	1062-1069	139
80	839-846	110	1070-1076	140
81	847-853	111	1077-1084	141
82	854-861	112	1085-1092	142
83	862-869	113	1093-1100	143
84	870-876	114	1101-1107	144
85	877-884	115	1108-1115	145
86	885-892	116	1116-1123	146
87	893-900	117	1124-1130	147
88	901-907	118	1131-1138	148
89	908-915	119	1139-1146	149
90	916-923	120	1147-1153	150
91	924-930	121	1154-1161	151



Amount of Pension/Family Pension plus ad hoc relief granted upto 1st January, 1986 plus Interim Relief granted w. e. f. 1st January, 1986 wherever admissible	Amount of Dearness Relief admissible with effect from 1st July 1987	Amount of Pension/Family Pension plus adhoc relief granted upto 1st January, 1986, plus Interim relief granted w, e, f, 1st January, 1995 wherever admissibl	Amount of Dearness Relief admissible with effect from 1st July, 1987
1162—1169	.. 152	1393—1400	..
1170—1176	.. 153	1401—1407	..
1177—1184	.. 154	1408—1415	..
1185—1192	.. 155	1416—1423	..
1193—1200	.. 156	1424—1430	..
1201—1207	.. 157	1431—1438	..
1208—1215	.. 158	1439—1446	..
1216—1223	.. 159	1447—1453	..
1224—1230	.. 160	1454—1461	..
1231—1238	.. 161	1462—1469	..
1239—1246	.. 162	1470—1476	..
1247—1253	.. 163	1477—1484	..
1254—1261	.. 164	1485—1492	..
1262—1269	.. 165	1493—1500	..
1270—1276	.. 166	1501—1507	..
1277—1284	.. 167	1508—1515	..
1285—1292	.. 168	1516—1523	..
1293—1300	.. 169	1524—1530	..
1301—1307	.. 170	1531—1538	..
1308—1315	.. 171	1539—1546	..
1316—1323	.. 172	1547—1553	..
1324—1330	.. 173	1554—1561	..
1331—1338	.. 174	1562—1569	..
1339—1346	.. 175	1570—1576	..
1347—1353	.. 176	1577—1584	..
1354—1361	.. 177	1585—1592	..
1362—1369	.. 178	1593—1600	..
1370—1376	.. 179	1601—1607	..
1377—1384	.. 180	1608—1615	..
1385—1392	.. 181	1616—1623	..



Amount of Pension/Family Pension plus ad hoc relief granted upto 1st January, 1986, plus Interim Relief granted w.e.f. 1st January, 1986 wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987	Amount of Pension-Family Pension plus ad hoc relief granted upto 1st January, 1986, plus Interim Relief granted w.e.f. 1st January, 1986, wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987
1624-1630	212	2689-2700	243
1631-1638	213	2701-2711	244
1639-1646	214	2712-2722	245
1647-1653	215	2723-2733	246
1654-1661	216	2734-2744	247
1662-1669	217	2745-2755	248
1670-1676	218	2756-2766	249
1677-1684	219	2767-2777	250
1685-1692	220	2778-2788	251
1693-1700	221	2789-2800	252
1701-1707	222	2801-2811	253
1708-1715	223	2812-2822	254
1716-1723	224	2823-2833	255
1724-1730	225	2834-2844	256
1731-1738	226	2845-2855	257
1739-1746	227	2856-2866	258
1747-2533	228	2867-2877	259
2534-2544	229	2878-2888	260
2545-2555	230	2889-2900	261
2556-2566	231	2901-2911	262
2567-2577	232	2912-2922	263
2578-2588	233	2923-2933	264
2589-2600	234	2934-2944	265
2601-2611	235	2945-2955	266
2612-2622	236	2956-2966	267
2623-2633	237	2967-2977	268
2634-2644	238	2978-2988	269
2645-2655	239	2989-3375	270
2656-2666	240	3376-3387	271
2667-2677	241	3388-3400	272
2678-2688	242	3401-3412	273

Amount of Pension/Family Pension Plus <i>ad hoc</i> relief granted upto 1st January, 1986 plus Interim Relief granted w.e.f. 1st January 1986, wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987	Amount of Pension/Family Pension plus <i>ad hoc</i> relief granted up to 1st January, 1986, plus interim relief granted w.e.f. 1st January, 1986, wherever admissible	Amount of Dearness Relief admissible with effect from 1st July, 1987
3413-3425	.. 274	3713 -3725	..
3426-3437	.. 275	3726-3737	..
3438-3450	.. 276	3738-3750	..
3451-3462	.. 277	3751-3762	..
3463-3475	.. 278	3763-3775	..
3476-3487	.. 279	3776-3787	..
3488-3500	.. 280	3788-3800	..
3501-3512	.. 281	3801-3812	..
3513-3525	.. 282	3813-3825	..
3526-3537	.. 283	3826-3837	..
3538-3550	.. 284	3838-3850	..
3551-3562	.. 285	3851-3862	..
3563-3575	.. 286	3863-3875	..
3576-3587	.. 287	3876-3887	..
3588-3600	.. 288	3888-3900	..
3601-3612	.. 289	3901-3912	..
3613-3625	.. 290	3913-3925	..
3626-3637	.. 291	3926-3937	..
3638-3650	.. 292	3938-3950	..
3651-3662	.. 293	3951-3962	..
3663-3675	.. 294	3963-3975	..
3676-3687	.. 295	3976-3987	..
3688-3700	.. 296	3988-4000	..
3701-3712	.. 297	4500	..



## 13.129.A. Payment of Provisional Pension/Gratuity

A reference is invited to the subject cited above and to state that Rule 9.10 of the Punjab Civil Services Rules Volume II *Itteralia* enjoins that the Accountant General, Punjab shall assess the amount of Pension and Gratuity and issue the Pension Payment Order not later than one month in advance of the date of retirement of the Government Employee. In-cases where the Pension and Gratuity cannot be settled as contemplated above, rule 9.9 of the rules *Ibid* provides that the Head of Office shall authorise the payment of hundred percent provisional Pension and Provisional Gratuity.

2. It has come to the notice of the Government that in some cases Provisional Pension and Provisional Gratuity are not being sanctioned promptly by the Heads of Offices as provided in the Rules, causing a great deal of avoidable hardship to the retiring employees.

3. The Government has taken a serious view of the matter that the provisions of the statutory rules are not being observed. The Heads of Offices under your control may kindly be advised to ensure that there is no occasion in future for complaints from the retiring Government employees and that the prescribed procedure is followed in letter and spirit. The accountability in this regard rests with the Head of Office concerned.

4. If any State Government employee on retirement is not sanctioned provisional pension and provisional gratuity pending a final determination of his/her pensionary benefits and issue of Pension Payment Order, he/she may make a representation to the Director of Pensions and Welfare of Pensioners, Punjab, Sector-17, Chandigarh.

5. The Government would like you to ensure that retiring employees should on their retirement normally receive the final sanction of Pensionary benefits. If delay in issuing a final Pension Payment Order is unavoidable at least Provisional Pension and Provisional Gratuity should be sanctioned promptly as prescribed in the rules.

6. These instructions do not apply to the cases falling under rule 2.2 of Punjab Civil Services Rules, Volume-II.

7. The contents of this letter may please be brought to the notice of all concerned for meticulous compliance.

(No. 9/37/85-1 FP. III. 7776 dated 2nd. July, 1987)

—o—

## 13.130. Payment of Provisional Pension/Gratuity

A reference is invited to the Punjab Government letter No. 9/37/85-1FP. III/7776, dated 2nd July, 1987, on the subject noted above, wherein it has been observed that the cases relating to provisional pension and provisional gratuity were not being sanctioned promptly by the Heads of Offices as provided in the rules thereby causing hardship



to the retiring employees. You were accordingly advised to take help of rule 9.9 of Punjab C.S.R. Volume II by virtue of which heads of offices could authorise the payment of 100% Provisional Pension and Provisional Gratuity. Despite the above instructions payment of gratuity is still being delayed compelling the pensioners to go through their D.C.R.G. through Courts. In a number of cases probe has been made to pinpoint the cause of delay in the payment of gratuity because interest has to be paid on the delayed payment. The cause of delay could be found in one office or the other and each office had its own reasons for withholding gratuity. However, nobody could be held responsible for delay due to mulichannel processing of these cases. The net result is that interest had to be paid for delayed payment. In order to save the retiring employee from painful wait for the gratuity and compelling them to seek the help of Courts through legal action causing paper work at all the levels of the Government, the President of India has been pleased to decide that all the Heads of Offices should take resort to Rule 9.9 of Punjab C.S.R. Volume II by virtue of which the provisional payment of hundred percent gratuity can be made while keeping a part of the likely outstanding recovery to safeguard the interest of the Government. Since the papers for pension are to be put into motion a year ahead of the crucial date, it is possible for every appointing authority to keep in view the hardship to the employee after his retirement when his payments are held up on the basis of objection for which the employee is not responsible in any manner whatsoever. The outstanding matters should be resolved by deputing officials to the concerned departments of A.G.'s Office. In future if any case of delay comes to the notice of Government despite the instructions, disciplinary action will be initiated against the official/officer responsible for not completing the pension papers especially before the actual date of retirement.

2. These instructions do not apply to the cases falling under rule 2.2 of Punjab Civil Services Rules, Volume-II.

3. The contents of this letter may please be brought to the notice of all concerned officers/officials dealing with pension cases for meticulous compliance.

Endst. No. 3/56/86-5FP. III/414 Dated, Chandigarh the 11th January, 1988

13.131 Application of the Liberalised Pension Formula to the pre 1st January 1978 Pensioners Implementation of the Judgement of the Supreme Court.

A reference is invited to letters No. 37/62/82-6FR/13078, dated the 9th September, 1985 and No. 37/62/82-IFP. III/9885, dated the 22nd May, 1986 on the subject cited above *vide* which the pre 1st January 1978 pensioners were allowed to get their pensions recomputed under the Liberalised pension Formula based on slab system which was made applicable to the pensioners retiring on or after 2.1.78 *vide* letter No. 38/52-80-6FR/11687, dated the 22nd December, 1980 and to say that the Accountant General, Punjab has stated that his office may come across with some old pension cases of such pensioners requiring recomputation of their pensions on the basis of actual service record/calculations where the old service particulars



either be available with the Department concerned nor with the office of the Accountant General, Punjab. Consequently the revision of their pension may be delayed causing undue hardship to them.

2. The matter has been considered and it has been decided that in such cases the following procedure may be followed : —

- (i) That the office of the Accountant General Punjab shall make all out efforts to dig out the old Service record in his office.
  - (ii) If such record does not become available in that office it will make a request to the Department concerned for the supply of the relevant old service record under the signatures of an officer and not below the rank of the Dy. Acctt. General.
  - (iii) If such a record also does not become available in the department concerned in spite of best efforts the Department will inform the office of the Accountant General accordingly under the signatures of a Class I Officer.
  - (iv) On receipt of this information from the department concerned the office of the Accountant General will ask the pensioner concerned to furnish an affidavit on a plain paper containing declaration from him/her about his/her last pay drawn, period for which it was drawn. Scale of pay, length of qualifying service. Original Pension fixed amount commuted, date of joining service and date of retirement supported by whatever documentary evidence is available with the pensioner. At the foot of the affidavit, the pensioner shall make and subscribe to a declaration as to the truth of the statement made by him/her.
  - (v) As a further safe-guard and with a view to cross checking the correctness of the data furnished by the Pensioners the office of the Accountant General Punjab shall on the basis of the affidavit, work out the Pensionary entitlement with reference to the rules and orders which were in vogue at the time of retirement of the pensioner making the affidavit and which governed the pension case of the pensioner at that time and see that it tallies with the amount of pension being drawn by the pensioner before revision. If the data furnished by the pensioner is found to have passed this test the office of the Accountant General, Punjab may proceed further to revise the pension on that basis.
  - (vi) The case then alongwith the affidavit shall be placed before the High Powered Committee for its acceptance.
3. The office of the Accountant General, Punjab shall also furnish a half yearly statement to the State Govt. (By name to the Branch Officer of Finance Personnel-III-

Branch) Stating detail of cases settled on this behalf indicating interalia: —

- (i) Name of the Pensioner.
- (ii) Date of retirement.
- (iii) Post held before retirement.
- (iv) Old rate of Pension.
- (v) New rate of pension.

(No. 1/12/86—1FP III/600 Dated 14th January 88)

**13.132. Grant of Interim Relief to the Pensioners of the Government of Punjab**

A reference is invited to paragraph seven of the Department of Finance, letter No. 1/44/87-1FP.III/11362, dated the 14th October, 1987, on the subject cited above wherein it was indicated that further orders in respect of the pre-1st November, 1966 pensioners/family pensioners would be issued on receipt of concurrence of the successive State Governments/Union Territory Administration and to say that the concurrence of the concerned State Governments/Union Territory Administration, having now been received, the President of India is pleased to decide that the orders contained in letter No. 1/44/87-1FP.III/11362, dated the 14th October, 1987 shall also apply *mutatis mutandis* to the pre-1st November, 1966 pensioners/family pensioners of the quondam State of Punjab.

(No. 1/44/87-1FP.III/3716, dated, Chandigarh the 30th March, 1988)



## CHAPTER 14

## PAY, SPECIAL PAY, HONORARIUM, JOINING TIME AND ALLOWANCES

14.51 Grant of Selection Grade to a junior employee becoming eligible earlier than a senior employee instructions regarding

A reference is invited to this Department's circular letter No. 8/30/78-FR(5)/1845, dated the 3rd March, 1980 which *inter alia*, lays down that Selection Grade will not be admissible to an officer unless he has completed 15 year's service and that the service should either be in the basic scale where appointment to the basic scale is from the point of fresh entry into service or as the sum-total of the employees service in the basic scale and in the one scale next below and to state that a clarification has been sought whether a junior employee in the event of becoming eligible for placement in the Selection Grade by following the said criterion earlier than a senior employee, can be allowed the Selection Grade before the senior employee.

2. The matter has been considered in consultation with the Department of Personnel and Administrative Reforms and the Department of Legal and Legislative Affairs and it has been decided that a junior employee becoming eligible for placement in the Selection Grade earlier than a senior employee, can be allowed the Selection Grade earlier than a senior employee by keeping a post (in the Selection Grade) reserved for the senior employee and appointing the senior employee thereto when he becomes eligible for Selection Grade. It may, however, be made clear that allowing Selection Grade to a junior employee will not adversely effect the seniority of the senior employee. The other conditions regarding placement in the Selection Grade will, however, continue to be operative as here-to-fore.

3. The decision contained in this circular shall be effective from the 1st January, 1978 or from the date of introduction of Selection Grade in the concerned cadre, whichever is later.

(No. 7/93/85-4FPI/5956 dated, Chandigarh the 18th May, 1987)

14.52. Delegation of powers to the Administrative Departments for determining number of selection grade posts where the selection grade already stands provided

A reference is invited to this Department's circular letter No. 8/30/78-FR(5)/18609, dated the 19th November, 1980, according to which the concurrence of the Department of Finance is required for determining the number of selection grade posts in the cases where selection grade already stands provided with the concurrence of the Department of Finance and to say that in order further to expedite the disposal of work, it has been decided to authorise the Administrative Departments to determine the number of selection grade posts in the cases in which selection grade already stands provided with the concurrence of the Department of Finance, subject to the



following conditions, namely :—

- (i) For the purpose of calculating the number of selection grade posts at the prescribed percentage, all posts including temporary posts, which have been in existence for not less than three years should be taken into account.
- (ii) In a cadre comprising even one or two posts, the selection grade would be admissible to one post.
- (iii) Selection grade will not be admissible to an Officer unless he has completed fifteen years' service. The service should either be in the basic scale where appointment to the basic scale is from the point of fresh entry into service or as the sum-total of the employee's service in the basic scale and in the one scale next below.
- (iv) In the events of decrease in the total number of permanent/temporary posts there shall be re-determination of the number of selection grade posts and the number of selection grade posts shall be correspondingly decreased.

2. These delegation orders will cover those cases also in which selection grade has already been provided with the concurrence of the Department of Finance but the determination of the number of selection grade posts from a date prior to the date of issue of this letter is yet to be made.

3. The cases not covered by these delegation orders should continue to be referred to the Department of Finance through the Administrative Department concerned for prior approval of the Government.

(No. 1/24/87-4FPI/6944 dated Chandigarh, the 10th June, 1987)

14.53. Removal of ceiling on the total of pay and non-practising allowance.

In partial modification of letter No. 38/11/80-FR(9), dated the 22nd February 1980, issued by this Department regarding revision of scales of pay, the President of India is pleased to order, in relaxation of the provisions contained in sub-rule (2) of rule 7 of the Punjab Civil Services (Revised Scales of Pay) Rules, 1979 and with effect from the 9th August, 1987, that :—

- (i) The ceiling on the total of pay and non-practising allowance imposed in Annexures I to III to the letter cited, as amended from time to time, shall be removed with effect from the 9th August, 1987; and
- (ii) Non-practising allowance subject to a maximum of Rs. 600 per month shall be sanctioned to the Director, Health and Family Welfare, Director Research and Medical Education, the Director Social Injuries and the Principals of the Government Medical/Dental Colleges.

2. It is clarified for removal of doubts that the existing rates for the grant of non-practising allowance and the maximum ceiling thereon will remain unchanged.

(No. 9/242/80-FPI/10,553 dated the 16th Sept., 1987)