

## ANNEXURE-II

Fixation of pay at the same stage or at the stage next below the existing pay if there is no such stage, of the revised pay scale

Existing stage	New stage plus additional pay, if any	Existing stage	New stage plus additional pay, if any
Rs.	Rs.	Rs.	Rs.
770	770	1,470	1,455+15
790	770+20	1,500	1,500
810	800+10	1,530	1,500+30
830	830	1,560	1,550+10
850	830+20	1,600	1,600
870	860+10	1,640	1,600+40
890	890	1,680	1,650+30
910	890+20	1,720	1,700+20
930	920+10	1,760	1,750+10
950	950	1,800	1,800
975	950+25	1,840	1,800+40
1,000	985+15	1,880	1,850+30
1,025	1,020+5	1,920	1,900+20
1,050	1,020+30	1,960	1,950+10
1,075	1,055+20	2,000	2,000
1,100	1,090+10	2,050	2,000+50
1,125	1,125	2,100	2,060+40
1,150	1,125+25	2,150	2,130+20
1,175	1,160+15	2,200	2,200
1,200	1,200	2,250	2,200+50
1,230	1,200+30	2,300	2,270+30
1,260	1,240+20	2,350	2,340+10
1,290	1,280+10	2,400	2,340+60
1,320	1,320	2,460	2,410+50

Existing stage	New stage plus additional pay, if any	Existing stage	New stage plus additional pay, if any
Rs.	Rs.	Rs.	Rs.
1,350	1,320+30	2,520	2,480+40
1,380	1,365+15	2,580	2,550+30
1,410	1,410	2,640	2,625+15
1,440	1,410+30	2,700	2,700

**Note :--**The pay of each employee will be fixed at the stage of the new time scale which is equal to his existing pay, and, if there is no such stage, at the stage next below in the new pay scale *plus* additional pay equal to the difference, but if the minimum of the time scale of the new pay scale is higher than the existing pay of the employee, he will be allowed to draw the minimum of the new pay scale. The additional pay, as shown in the above table will continue to be drawn as such till the next pay revision and it will be treated as part of basic pay for all intents and purposes.

## ANNEXURE-I

## Existing Master Scale :

Rs. 750-20-950-25-1,200-30-1,560-40-2,000-50-2,400-60-2,700-75-3,000-100-4,000-125-5,000-150-5,900-200-6,700 (-200-7,300)

## ST. Existing Pay Scale

Rs.

1. 750-20-950-25-1,200-30-1,350
2. 810-20-950-25-1,200-30-1,440
3. 830-20-950-25-1,200-30-1,470
4. 950-25-1,200-30-1,560-40-1,800
5. 950-25-1,200-30-1,560-40-2,000-50-2,100
6. 1,025-25-1,200-30-1,560-40-1,800
7. 1,025-25-1,200-30-1,560-40-2,000-50-2,100
8. 1,200-30-1,560-40-2,000-50-2,100
9. 1,350-30-1,560-40-2,000-50-2,400
10. 1,410-30-1,560-40-2,000-50-2,400-60-2,460
11. 1,500-30-1,560-40-2,000-50-2,400-60-2,640
12. 1,640-40-2,000-50-2,400-60-2,700-75-2,925
13. 1,800-40-2,000-50-2,400-60-2,700-75-3,000-100-3,200
14. 2,000-50-2,400-60-2,700-75-3,000-100-3,500

## Revised Master Scale :

Rs. 750-30-950-35-1,160-40-1,320-45-1,500-50-2,000-60-2,060-70-2,550-75-3,000-100-4,000-125-5,000-150-5,900-200-6,700 (-200-7,300)

## Sl. No. Revised Pay Scale

Rs.

1. (750) 770-30-950-35-1,160-40-1,320-45-1,410
2. 800-30-950-35-1,160-40-1,320-45-1,455
3. 830-30-950-35-1,160-40-1,320-45-1,500
4. 950-35-1,160-40-1,320-45-1,500-50-1,800
5. 950-35-1,160-40-1,320-45-1,500-50-2,000-60-2,060-70-2,130
6. 1,020-35-1,160-40-1,320-45-1,500-50-1,800
7. 1,020-35-1,160-40-1,320-45-1,500-50-2,000-60-2,060-70-2,130
8. 1,200-40-1,320-45-1,500-50-2,000-60-2,060-70-2,130
9. 1,365-45-1,500-50-2,000-60-2,060-70-2,410
10. 1,410-45-1,500-50-2,000-60-2,060-70-2,480
11. 1,500-50-2,000-60-2,060-70-2,550-75-2,700
12. 1,650-50-2,000-60-2,060-70-2,550-75-2,925
13. 1,800-50-2,000-60-2,060-70-2,550-75-3,000-100-3,200
14. 2,000-60-2,060-70-2,550-75-3,000-100-3,500



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**Sl. Existing Pay Scale**

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Rs.

- 15. 2,100-50-2,400-60-2,700-75-3,000-100-3,700
- 16. 2,200-50-2,400-60-2,700-75-3,000-100-3,700
- 17. 2,400-60-2,700-75-3,000-100-3,700
- 18. 2,200-50-2,400-60-2,700-75-3,000-100-3,900
- 19. 2,200-50-2,400-60-2,700-75-3,000-100-4,000
- 20. 2,400-60-2,700-75-3,000-100-4,000

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**Sl. No. Revised Pay Scale**

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Rs.

- 15. 2,130-70-2,550-75-3,000-100-3,700
- 16. 2,200-70-2,550-75-3,000-100-3,700
- 17. 2,410-70-2,550-75-3,000-100-3,700
- 18. 2,200-70-2,550-75-3,000-100-3,900
- 19. 2,200-70-2,550-75-3,000-100-4,000
- 20. 2,410-70-2,550-75-3,000-100-4,000



14.88 Subject :—Fixation of pay of re-employed pensioners.

It is refer to Punjab Goernment letter No. 6/287/91-FP II/841, dated the 23rd January, 1992, on the subject cited above, and to state that the Governor of Punjab is pleased to decide that the following amendments should be made in paragraph 1 of the instructions, dated the 23rd January, 1992 :— -

1. In part (F) (b), the following words should be added at the end, namely :--

"or on seven thousand and three hundred rupees, whichever is less."

2. After Note 2 below part (F), the following should be inserted as Note 3, namely :--

"Note 3. The ex-serviceman re-employed pensioner will draw dearness allowance admissible on pension, along with his pension, and the amount of dearness allowance as so drawn by him will be deducted from the dearness allowance admissible to him in the re-employed post".

(No. 6/287/91-FPII/503, dated the 20th January, 1993).

CHAPTER 15

TRAVELLING ALLOWANCE

15.68 ਵਿਸ਼ਾ : --ਆਪਣੀ ਗੱਡੀ/ਸਕੂਟਰ ਵਿੱਚ ਸਫਰ ਕਰਨ ਤੇ ਮੀਲ ਭੱਤਾ (Mileage Allowance) ਦੀਆਂ ਦਰਾਂ ਵਿੱਚ ਵਾਧਾ ਕਰਨ ਬਾਰੇ ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਪੰਜਾਬ ਸਰਕਾਰ ਦੇ ਗੜਤੀ ਪੱਤਰ ਨੰ: 19/77/88-ਐਫ.ਪੀ.1/10340, ਮਿਤੀ 25 ਨਵੰਬਰ, 1988 ਦੇ ਪੈਰਾ 1 (7) ਦੇ ਸਿਲਸਿਲੇ ਵਿੱਚ ਇਹ ਕਹਿਣ ਦੀ ਹਦਾਇਦ ਹੋਈ ਹੈ ਕਿ ਸਰਕਾਰ ਨੇ ਪੈਟਰੋਲ ਦੀਆਂ ਕੀਮਤਾਂ ਵਿੱਚ ਵਾਧੇ ਨੂੰ ਮੁੱਖ ਰੱਖਦੇ ਹੋਏ ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਵੱਲੋਂ ਸਰਕਾਰੀ ਦੌਰੇ ਦੌਰਾਨ ਆਪਣੀ ਗੱਡੀ/ਸਕੂਟਰ ਪ੍ਰਯੋਗ ਕਰਨ ਤੇ ਮੀਲ ਭੱਤੇ ਦੀਆਂ ਦਰਾਂ ਵਿੱਚ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਵਾਧਾ ਕਰਨ ਦਾ ਫੈਸਲਾ ਕੀਤਾ ਹੈ :-

Grade	Own Motor Car	Own Motor Cycle/ Scooter	Ordinary Cycle	Other Means of conveyance	Single Seat in Bus/Taxi etc.
	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P
I	2.00	1.00	0.25	0.60	0.30
II	2.00	1.00	0.25	0.60	0.30
III	2.00	1.00	0.25	0.60	0.30
IV	--	1.00	0.25	0.30	0.25
V	--	1.00	0.25	0.30	0.25
VI	--	--	0.25	0.30	0.15

2. ਉਪਰੋਕਤ ਦੀ ਪਾਲਨਾਂ ਹਿੱਤ ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਨੂੰ ਸਰਕਾਰੀ ਦੌਰੇ ਤੇ ਆਪਣੀ ਗੱਡੀ/ਸਕੂਟਰ ਆਦਿ ਤੇ ਸਫਰ ਕਰਨ ਲਈ ਨਿਯਮਾਂ ਵਿੱਚ ਨਿਰਧਾਰਿਤ ਸ਼ਰਤਾਂ ਲਾਗੂ ਹੋਣਗੀਆਂ ਅਤੇ ਨਿਯਮਾਂ ਅਨੁਸਾਰ ਹੀ ਸਮਰੱਥ ਅਧਿਕਾਰੀ ਦੀ ਪੂਰਵ ਪ੍ਰਵਾਨਗੀ ਲੈਣੀ ਪਵੇਗੀ ।

3. ਇਹ ਰੇਟ ਹਦਾਇਤਾਂ ਜਾਰੀ ਹੋਣ ਦੀ ਮਿਤੀ ਤੋਂ ਲਾਗੂ ਹੋਣਗੇ ।

ਨੰ:5/4/92-2 ਵਿ.ਪ੍ਰ.-4/332-334, ਮਿਤੀ 11 ਮਈ, 1992



## CHAPTER 19

### ECONOMY IN EXPENDITURE

19.14 Subject :—Economy in expenditure during the year 1992-93.

Instructions have been issued from time to time for observing austerity and economy in public, expenditure. Reiteration of these instructions has become all the more necessary because of continuing constraints on financial resources of the State Government. It is, therefore, directed to say that it has been decided that measures for observing austerity and economy in expenditure as mentioned below should be enforced during the year 1992-93 :

#### A. 10% Economy cut on the Non-Plan Expenditure :

To achieve the aforementioned objective, it has been decided to impose a minimum cut of 10% on the non-committed portion of the non-plan expenditure during the year 1992-93. Accordingly, the non-plan expenditure to be incurred by the various Departments (excluding the liabilities on account of interest payments, pensionary benefits, salary, stipends, essential maintenance expenditure and Commercial wing of the Punjab Roadways) should be reduced by ten per cent. In this regard separate instructions are being issued.

#### B. Creation of posts/recruitment :

(i) There shall be an absolute ban on the creation of new posts (including upgradation of posts) on Plan and Non-Plan side during the year 1992-93, except for specific service institutions, e.g. Health Institutions, Schools, etc. Norms for providing staff to such service institutions should be got settled where it has not been done already so that individual proposals are not required to be scrutinized with reference to staff needs on each occasion.

(ii) Post will generally not be sanctioned merely for strengthening of Headquarters of the Directorates or for providing assistance in staff positions to the Heads of Offices.

(iii) No appointment should be made on *ad hoc* basis and generally recruitment should be made by getting the names from employment exchanges specially for Class III and Class IV posts and not through advertisement in Newspapers.

(iv) Persons who are intended to be employed on whole-time basis should not be paid from contingencies which should only be utilised for payment to part-time/seasonal workers. In other words, persons on whole-time basis should only be appointed



against regular posts and on regular basis and should not be appointed as contingent paid staff.

(v) Existing restrictions on the recruitment of work-charged/daily wages staff shall continue and the practice of appointing persons in this manner should be resorted to rarely and that too by the Department of Public Works (B&R), Public Health and Irrigation only but in their case also, prior concurrence of the Department of Finance regarding such appointments should invariably be obtained. However, it will be permissible to engage daily wage workers in PWD (B&R), Public Health and Irrigation Department for a short period not exceeding one month.

(vi) There shall be a complete ban on the appointment of part-time/daily wages staff whose wages are to be paid out of contingencies. In case such appointments are necessary, the number of persons required on part-time/daily basis should be specified and it should be got cleared from the Department of Finance by giving full justification before making any appointment.

(vii) Any appointment made in violation of the instructions contained in (v) and (vi) would be the personal responsibility of the Appointing Authorities and the whole amount of payment made to such appointees shall be liable to be recovered from them.

(viii) All Administrative Secretaries should review the totality of staff in the Directorates under their control, identify duplication/overlap of functions and the surplus staff by adopting a zero-based budgeting approach. All proposals for creation of posts must be accompanied by an analysis of deployment of total staff in a Department. While sending proposals for any new post, the Administrative Secretary should also indicate that he is satisfied that there is no scope for redeployment of staff as an alternative to the creation of new posts.

### **C. Restrictions on the use of Telephones :**

(i) The Subscribers Trunk Dialling facility both at the office and residence should be restricted to the Ministers, the Administrative Secretaries, Special Secretaries, Heads of Departments, Commissioners of Divisions, Deputy Commissioners, Sub-Divisional Magistrates posted at Sub-Divisions, Civil Surgeons posted at District Headquarters, Director General of Police, Inspector-General of Police, Deputy Inspector-General of Police, Senior Superintendents of Police. In the case of Public Sector Undertakings, Subscribers Trunk Dialling facility both at office and residence should be restricted to the Managing Directors and Additional Managing Directors. The Additional Deputy Commissioners are allowed to have this STD facility at office only.



(ii) The instructions issued by the Department of Printing and Stationery,--vide circular No. 4/27/86-3 P&S/2008, dated 6th March, 1986 regarding maintenance of register of Trunk/STD calls should be meticulously complied with.

(iii) In an officer holds charge of more than one department but whose offices are located at only one place then the facility of only one telephone will be allowed. The Officer would need to submit a certificate in this regard.

(iv) In case where STD facility was withdrawn,--vide instructions issued,--vide letter No. 7/6/91-5FBI/3350, dated the 18th April, 1991, but it continues to operate inspite of these instructions, the Telephone Calls on such office telephones should not exceed 2,500 calls per two months in any case.

(v) The limits of calls prescribed for various categories of officers by the Department of Printing and Stationery,--vide U.O. No. 4/80/84-3P&S/1571, dated the 29th December, 1987 and ID No. 4/80/84-3P&S, dated 4th November, 1988 should be strictly adhered to. At present the Heads of Departments and "other entitled Officers" in the field such as District Magistrates and Senior Superintendents of Police are entitled to 1,500 free calls per two months, and

(vi) Despite the instructions to limit the STD facility to specified officers, it has been noticed that STD facility continue to be enjoyed by non-entitled officers, may be due to the fact that the Department of Posts and Telcommunication do not have instruments available for disconnecting the STD facility with the result that telephone bills in excess of the entitlement for free local calls continue to be paid at the State expense. It has, therefore, been decided that :--

(a) Bills for payment of telephone, charges on account of rents and calls should be prepared separately and be not combined with other bills of contingency;

(b) the non-entitled officers whose bills are in excess of the prescribed free calls (of course, without taking into account trunk calls which are shown separately) would be required to deposit the amount personally for the excess calls before the bill is paid, such telephone bills should not be presented to treasury for payment and, if presented, will not be passed by Treasury Officers;

(c) In case of entitled officers enjoying STD facility Treasury Officers are being instructed that while



(iii) Except for Administrative Secretaries, Special Secretaries and Heads of Departments, no other officer would be permitted to take a staff car to Delhi and Shimla (as excellent and efficient bus services are now available to such places) and to any other place outside the State beyond 100 Kms. from the Headquarters. For movement of the staff cars to other places outside the State (i.e. beyond 100 Kms. from Headquarters) the present policy of getting approval of the Administrative Secretary will continue. In case of other officers (i.e. except those mentioned in this sub-para) going on tour to Delhi, the officers should use the mode of travel to which they are entitled. They would, however, be reimbursed the taxi charges from bus-stand/railway station/airport to the Punjab Bhawan and back also for attending official meetings; and

(iv) It has been observed that various Departments of the Government do not adequately use the office of the Resident Commissioner at Delhi for sorting out problems with the Government of India. It should be ensured that the Resident Commissioner/Deputy Secretary/Liaison Officer is associated with the important meetings in the Government of India and follow up action after the meeting should generally be left to the office of Resident Commissioner. This would obviate the necessity of officers of the State Government going on tour to Delhi for follow up action and for sorting out urgent matters. The telephone facility including STD available to entitled officers in offices on which there is no restriction could be used instead of officers going for minor matter to Delhi.

#### **F. Foreign Travel :**

Travel abroad by the Government Officers and Officers of Public Sector Undertakings at the State expense, should be minimised. In the case of the Government officers instructions already provide for the consultation with the Finance Department. As regards Officers of the Public Sector Undertakings all such proposals before undertaking the journey, should be approved by :

- (i) the concerned Board Directors;
- (ii) Chief Minister and Minister-in-charge through Administrative Secretary, Finance Secretary and Chief Secretary on single file system;
- (iii) It has been decided that no officer of the State of Punjab shall be allowed to perform journey by first class by air, whether within the country or abroad; and



- (iv) No officer shall be entitled to a hotel suite either within country or abroad. Officers shall only be allowed a single room.

#### G. Grant-in-aid :

Substantial amount of money is being given as grant-in-aid to private institutions for various purposes including those for which Government also make direct investment. Such grant-in-aid should be carefully scrutinized to assess the effectiveness. Tokenism in such areas should be avoided as inadequate grants only add to wastage.

#### H. General :

(i) No additional provision of funds will be made during the current year for office expenses and the Departments will have to manage within their existing Budget allocations for the year 1992-93. No liability on this account should be carried forward to the next year. To ensure this, all the controlling officers should monitor the expenditure regularly;

(ii) The expenditure on travelling should be cut to the required extent by laying down norms of touring by various functionaries in the Department and ensuring that no liability of pending Travelling Allowances Bills in respect of journeys during this year is allowed to accumulate for payment during the next year;

(iii) The practice of laying foundation stone and inauguration of Government buildings, roads etc. by Government officers should be dispensed with;

(iv) The expenditure on dinner, lunch and reception should be restricted;

(v) The programmes of holding fairs, festivals and exhibitions should be reviewed and only those of high priorities should be continued. The proposed expenditure should be carefully scrutinised and all inessential and ostentatious items should be cut down;

(vi) Prior concurrence of the Department of Personnel and Administrative Reforms may be obtained in respect of each Training Programme before officers are deputed to undergo it;

(vii) It has been noted that whenever there is a change of officers, furnishing of the room is got changed thus costing extra expenditure. Henceforth, furnishing/furniture may be purchased only in replacement of old furniture and all such proposals must be cleared in the case of Directorate by the Administrative Secretary/Minister-in-charge and in the case of Secretariat and Financial Commissioners Secretariat by the Finance Department. Furniture to be purchased should be simple cost effective and durable;



(viii) No expenditure should be incurred from the Government funds on printing and distribution of calendars, diaries, greeting cards and other expensive items in connection with the new year and other festivals except with prior approval of Minister-in-charge;

(ix) No display advertisement should be given in the newspapers by any Department or Public Sector Undertakings without specific approval of the concerned Minister. The advertisements should be released through the Department of Public Relations only.

#### **Application of instructions to Public Sector Undertakings :**

2. These instructions would mutatis and mutandis also apply to the Public Sector Undertakings. Minister-in-Charge concerned with the Public Sector Undertakings would be competent to give relaxation of these instructions except in regard to creation of posts/foreign travel where the matter should be referred on single file through concerned Minister to the Department of Finance for prior concurrence. All such proposals must be supported by the necessary justification for seeking relaxation. Release of various grants, equity, grant-in-aid to Public Sector Undertakings and autonomous bodies including co-operative institutions would be dependent on compliance of these instructions. The Secretary, Institutional Finance and Bureau of Public Enterprises is being requested to issue supplementary instructions for matters not covered in the present instructions.

3. It shall be the responsibility of Heads of Departments to ensure that the austerity and economy measures enumerated above are strictly observed in letter and spirit.

(No. 7/1/92-5FBI/4267, dated Chandigarh the 25th May, 1992).

19.15 Subject :—Economy in Public expenditure during the year 1992-93.

It is to invite your attention to Section 'A' of instructions contained in Punjab Government circular letter No. 7/1/92-5 F.B.I/4267, dated 25th May, 1992 and to enclose a statement indicating 10% cut imposed on S.O.E.'s viz. O.E., T.E., P.O.L., Wages, Grant-in-aid, Material and Supplies, Machinery and Equipment, Maintenance Works and Maintenance of Roads of each head of account and the balance provisions available to the Departments for the year 1992-93. You are, therefore, requested to ensure that the expenditure during the current year does not exceed the amount shown in column 7 of the Statement.

2. Kindly acknowledge its receipt.

(No. 7/1/92-5FBI/4364, dated Chandigarh the 1st June, 1992).

## STATEMENT

(In thousands of Rupees)

Serial No.	Demand/Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provisions in respect of SOEs', OE, TE, POL., Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
1	1--Agriculture and Forests	2401--Crop Husbandry	20,35,72	1,35,56	13,56	20,22,16
2		2402--Soil and Water Conservation	8,00,54	37,72	3,77	7,96,77
3		2406--Forestry and Wild Life	8,22,54	2,36,51	23,65	7,98,89
4		2415--Agriculture Research and Education	25,87,91	3,09,00	30,90	25,57,01
5		2435--Other Agricultural Programmes	41,56	1,99	20	41,36
6		2506--Land Reforms	99,43	3,39	34	99,09
7		2702--Minor Irrigation	1,44,42	28,31	2,83	1,41,59
8		4059--Capital Outlay on Public Works	35,53	3,49	35	35,18
9		4401--Capital Outlay on Crop Husbandry	1,20,00	..	..	1,20,00
10		6401--Loan for Crop Husbandry	10,00,00	.....	..	10,00,00
11	2--Animal Husbandry and Fisheries	2245--Relief on account of Natural Calamities	..	..	..	..
12		2403--Animal Husbandry	36,54,27	4,52,24	45,22	36,09,05
13		2404--Dairy Development	1,60,54	12,67	1,27	1,59,27
14		2405--Fisheries	1,37,66	10,45	1,04	1,36,62
15		2415--Agricultural Research and Education	3,01,82	82,06	8,20	2,93,62
16	3--Co-operation	2425--Co-operation	33,63,13	54,48	5,45	33,57,68
17		2851--Village and Small Industries	1,11,46	3,47	35	1,11,11
18		4425--Capital Outlay on Co-operation	..	..	..	..



(in thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provisions in respect of SOEs', OE, TE, P.O., Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
19		6425--Loans for Co-operation	22,00,00	..	..	22,00,00
20	4--Defence Services Welfare	2235--Social Security and Welfare	2,68,89	38,04	3,80	2,65,09
21		3604--Compensation and Assignments to Local Bodies and Panchyat Raj Institutions	20,00	..	..	20,00
22	5--Education	2058--Stationery and Printing	13,10,25	7,30,23	73,02	12,37,23
23		2075--Miscellaneous General Services	1,00	..	..	1,00
24		2202--General Education	5,52,48,95	1,09,32,90	10,93,29	5,41,55,66
25		2204--Sports and Youth Services	6,74,65	86,44	8,65	6,66,00
26		2205--Art and Culture	68,35	4,67	47	67,88
27		4058--Capital Outlay on Stationery and Printing	20,00	20,00	2,00	18,00
28		6202--Loans for Education Sports, Art and Culture	25	..	..	25
29	6--Election	2015--Elections	10,50,99	6,13,64	61,36	9,89,63
30		2075--Miscellaneous General Services	44,35	9,76	98	43,37
31	7--Excise and Taxation	2039--State Excise	4,57,13	24,90	2,49	4,54,64
32		2040--Sales Tax	13,22,42	1,12,60	11,26	13,11,16
		2045--Other Taxes and Duties on Commodities and Services	2,01,35	20,00	2,00	1,99,35

(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provision in respect of SDEs, OE, TE, POL, Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
33	8--Finance	2047--Other Fiscal Services	3,75,86	1,74	17	3,75,69
34		2049--Interest payment	8,36,81,58	..	..	8,36,81,58
35		2052--Secretariat General Services	44,51	4,83	48	44,03
36		2054--Treasury and Account Administration	8,81,59	25,43	2,54	8,79,05
37		2070--Other Administrative Services	35,63,07	4,78	48	35,62,59
38		2071--Pensions and Other Retirement Benefits	1,47,40,00	..	..	1,47,40,00
39		2075--Miscellaneous General Services	8,98,10	10	..	8,98,09
40		2235--Social Security and Welfare	12,00,00	..	..	12,00,00
41		3451--Secretariat Economic Services	16,87	2,45	24	16,63
42		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	33,80	..	..	33,80
43		6003--Internal Debt of the State Government	8,93,50,24	..	..	8,93,50,24
44		6004--Loans and Advances from the Central Government	3,45,17,89	..	..	3,45,17,89
45		7610--Loans to Government Servants etc.	8,25,30	..	..	8,25,30
46		7615--Miscellaneous Loans	10,00	..	..	10,00
47	9--Food and Supplies	3456--Civil Supplies	6,43,19	9,29	93	6,42,26



(In thousands of Rupees)

Serial No.	Demand/Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provision in respect of SQEs., OE, TE, P.O., Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
48		4408--Capital Outlay on Food Storage and Warehousing	7,40,44,51	35,56	3,56	7,40,40,95
49	10--General Administration	2012--Governor	81,40	25,86	2,59	78,81
50		2013--Council of Ministers	82,47	29,71	2,97	79,50
51		2052--Secretariat General Services	11,53,16	2,24,16	22,42	11,30,74
52		2053--District Administration	3,08	28	2	3,06
53		2070--Other Administrative Services	1,92,87	93,45	9,34	1,83,53
54		2075--Miscellaneous General Services	14,90	15	2	14,88
55		2235--Social Security and Welfare	3,00,00	..	..	3,00,00
56		2251--Secretariat Social Services	2,46,85	85	9	2,46,76
57		3451--Secretariat Economic Services	81,60	60	6	81,54
58	11--Health and Family Welfare	2210--Medical and Public Health	1,53,60,44	28,33,50	2,83,35	1,50,77,09
59		2211--Family Welfare	5,83,99	7,99	80	5,83,19
60		2235--Social Security and Welfare	23,23	..	..	23,23
61	12--Home Affairs and Justice	2014--Administration of Justice	18,94,10	1,56,97	15,70	18,78,40
62		2053--District Administration	2,62,54	2,62,54	26,25	2,36,29
63		2055--Police	2,63,91,40	39,05,04	3,90,50	2,60,00,90
64		2056--Jails	14,19,55	3,92,33	39,23	13,80,32



(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provision in respect of S.Q.E.s, O.E, T.E, P.O.L, Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
65		2070--Other Administrative Services	28,54,40	21,82,88	2,18,29	26,36,11
66		2235--Social Security and Welfare	16,52	1,69	17	16,35
67		2250--Other Social Services	5,20	63	6	5,14
68	13--Industries	2057--Supplies and disposals	36,07	1,31	13	35,94
69		2230--Labour and Employment	4,12	21	2	4,10
70		2851--Village and Small Industries	8,46,38	1,56,53	15,65	8,30,73
71		2852--Industries	10,61	49	5	10,56
72		2853--Non-ferrous Mining and Metallurgical Industries	44,94	9,03	90	44,04
73		2875--Other Industries	20,00,00	..	5,00,00	15,00,00
74		3475--Other General Economic Services	52,96	3,30	33	52,63
75	14--Information and Public Relations	2220--Information and Publicity	4,64,71	34,83	3,48	4,61,23
76	15--Irrigation and Power	2045--Other Taxes and Duties on commodities and Services	48,18	5,92	59	47,59
77		2070--Other Administrative Services	6,35	35	3	6,32
78		2701--Major and Medium Irrigation (Canal portion)	1,19,27,07	13,09,86	1,30,99	1,17,96,08
79		2702--Minor Irrigation	18,83,85	40,35	4,04	18,79,81

(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provision in respect of SOEs, OE, TE, P.O., Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
80		2711--Flood Control	20,66,94	46,20	4,62	20,62,32
81	16--Labour and Employment	2230--Labour and Employment (Labour)	2,71,69	19,76	1,98	2,69,71
82		2230--Labour and Employment (Employment)	4,15,87	15,53	1,55	4,14,32
83	17--Local Government Housing and Urban Development	2216--Housing	41,92	66	7	41,85
84		2217--Urban Development	7,41,41	1,94,71	19,47	7,21,94
85		3475--Other General Economic Services	16,51	41	4	16,47
86		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19,73,00	19,73,00	1,97,30	17,75,70
87		5475--Capital Outlay on other General Economic Services	2,00	2,00	20	1,80
88		4216--Capital Outlay on housing	2,15	2,15	21	1,94
89	18--Personnel and Administrative Reforms	2051--Public Service Commission	83,55	14,67	1,47	82,08
90		2070--Other Administrative Services	40,00	40,00	4,00	36,00
91	19--Planning	3451--Secretariat Economic Services	84,83	17,94	1,79	83,04
92		3454--Census Survey and Statistics	3,43,68	18,26	1,83	3,41,85
93	21--Public Works	2059--Public Works	96,39,60,	1,55,43	15,54	96,24,06
94		2202--General Education	16,32	..	..	16,32
95		2203--Technical Education	5,32	..	..	5,32



(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (non-plan) (1992-93)	Provision in respect of SOEs <sup>1</sup> , OE, TE, P.O.L., Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power only) Maintenance of Roads (for P.W.D. B&R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
96		2210--Medical and Public Health	22,50	..	..	22,50
97		2215--Water Supply and Sanitation	51,47,42	6,37,87	63,79	50,83,63
98		2216--Housing	9,30	..	..	9,30
99		2401--Crop Husbandry	2,04	..	..	2,04
100		2403--Animal Husbandry	1,43	..	..	1,43
101		3054--Roads and Bridges	72,39,25	61,26,25	6,12,62	66,26,63
102		5054--Capital Outlay on Roads and Bridges	37,83,00	..	..	37,83,00
103	22--Revenue and Rehabilitation	2029--Land Revenue	19,68,07	9,70	97	19,67,10
104		2030--Stamps and Registration	83,90	3,49	35	83,55
105		2052--Secretariat General Services	3,37,35	35,33	3,53	3,33,82
106		2053--District Administration	15,87,32	1,64,40	16,44	15,70,88
107		2235--Social Security and welfare	23,62,84	13	1	23,62,83
108		2245--Relief on Account of Natural Calamities	28,15,60	8,58	86	28,14,74
109		2251--Secretariat Social Service	14,82	1,05	10	14,72
110		2250--Other Social Services	27,08	72	7	27,01
111		3451--Secretariat Economic Services	58,78	1,98	20	58,58
112		3454--Census Survey and Statistics	11,23	68	7	11,16

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (Non-Plan) (1992-93)	Provision in respect of SOES, OE, TE, POL, Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power, Maintenance of Roads (for P.W.D., B & R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
13		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institution	1,05	25	3	1,02
114	23--Rural Development and Panchayats	2013--Council of Ministers	62,50	..	..	62,50
115		2202--General Education	45,00	..	..	45,00
116		2204--Sports and Youth Services	20,00	..	..	20,00
117		2415--Agricultural Research and Education	20,26	3,55	35	19,91
118		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	14,90,60	90,60	9,06	14,81,54
119		2515--Other Rural Development Programmes	11,41,88	66,74	6,67	11,35,21
120	25--Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	2225--Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes	17,69,97	2,92,37	29,24	17,40,73
121		2235--Social Security and Welfare	25,00,08	2,19,24	21,92	24,78,16
122	26--State Legislature	2011--State Legislature	2,78,89	29,79	2,98	2,75,91
		2235--Social Security and Welfare	2,76	..	..	2,76



(In thousands of Rupees)

Serial No.	Demand/ Appropriation	Major Head of Account	Budget Estimates (Non-Plan) (1992-93)	Provision in respect of SOES, OE, TE, POL, Wages Grant-in-aid, Material & Supplies, Machinery and Equipment Maintenance Works (for Irrigation & Power Maintenance of Roads (for P.W.D., B & R only)	10% cut on Col. 5	Balance provision available to the Department [Col. 4-6]
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
123	27--Technical Education and Industrial Training	2203--Technical Education	7,61,17	3,79,43	37,94	7,23,23
124		2225--Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes	62,45	1,76	18	62,27
125		2230--Labour and Employment	14,05,59	80,86	8,09	13,97,50
126		4250--Capital Outlay on Other Social Services	30,29	26,26	2,63	27,66
127	28--Tourism and Cultural Affairs	2205--Art and Culture	1,24,53	14,97	1,50	1,23,03
128		3452--Tourism	21,73	16,30	1,63	20,10
129	29--Transport	2013--Council of Ministers	87,52	20,63	2,06	85,46
130		2041--Taxes on Vehicles	1,38,41	17,73	1,77	1,36,64
131		3053--Civil Aviation	1,02,95	63,09	6,31	96,64
132		3055--Road Transport	1,25,53,00	..	..	1,25,53,00
133		7055--Loans for Road Transport	8,50,00	..	..	8,50,00
134	30--Vigilance	2070--Other Administrative Services	2,54,12	10,45	1,05	2,53,07

19.16 ਵਿਭਾ :--ਸਾਲ 1992-93 ਦੌਰਾਨ ਖਰਚੇ ਵਿੱਚ ਕਿਫਾਇਤ ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਆਪ ਜੀ ਦਾ ਧਿਆਨ ਇਸ ਵਿਭਾਗ ਦੇ ਪੱਤਰ ਨੰ:7/1/92-5ਐਫ.ਬੀ.1/4267, ਮਿਤੀ 25 ਮਈ, 1992 ਵੱਲ ਦਿਵਾਉਣ ਅਤੇ ਇਹ ਸੂਚਿਤ ਕਰਨ ਦੀ ਹਦਾਇਤ ਹੋਈ ਹੈ ਕਿ ਉਪਰੋਕਤ ਹਦਾਇਤਾਂ ਦੇ ਸੈਕਸ਼ਨ ਬੀ (H) ਨੂੰ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਪੜ੍ਹਿਆ ਜਾਵੇ :--

- (ੳ) ਤਦ ਅਰਥ ਆਧਾਰ ਤੇ ਕੋਈ ਨਿਯੁਕਤੀ ਨਹੀਂ ਕੀਤੀ ਜਾਣੀ ਚਾਹੀਦੀ ।
- (ਅ) ਵਿਭਾਗੀ ਚੋਣ ਕਮੇਟੀਆਂ ਪਹਿਲਾਂ ਸਰਪਲਸ ਕਰਮਚਾਰੀਆਂ ਨੂੰ ਉਨ੍ਹਾਂ ਦੀ ਵਿਦਿਅਕ ਯੋਗਤਾ ਦੇ ਆਧਾਰ ਤੇ ਆਪਣੇ ਵਿਭਾਗ ਵਿੱਚ ਅਡਜਸਟ/ਨਿਯੁਕਤ ਕਰਨ ਅਤੇ ਜੇਕਰ ਸਰਪਲਸ ਕਰਮਚਾਰੀ ਵਿਦਿਅਕ ਯੋਗਤਾਵਾਂ ਪੂਰੀਆਂ ਨਹੀਂ ਕਰਦੇ ਤਾਂ ਹੀ ਬਾਹਰੋਂ ਉਮੀਦਵਾਰ ਲਏ ਜਾਣ ।
- (ੲ) ਦਰਜ਼ਾ-4 ਦੀਆਂ ਆਸਾਮੀਆਂ ਭਰਨ ਬਾਰੇ :--ਜੇਕਰ ਸਰਪਲਸ ਕਰਮਚਾਰੀ ਉਪਲਬਧ ਨਾ ਹੋਣ ਤਾਂ ਕੇਵਲ ਰੋਜ਼ਗਾਰ ਦਫਤਰਾਂ ਰਾਹੀਂ ਹੀ ਉਮੀਦਵਾਰ ਬੁਲਾਏ ਜਾਣ ਅਤੇ ਇਨ੍ਹਾਂ ਆਸਾਮੀਆਂ ਨੂੰ ਭਰਨ ਬਾਰੇ ਅਖਬਾਰਾਂ ਵਿੱਚ ਵਿਗਿਆਪਨ ਨਾ ਦਿੱਤੇ ਜਾਣ ।
- (ਸ) ਦਰਜ਼ਾ-3 ਦੀਆਂ ਆਸਾਮੀਆਂ ਭਰਨ ਬਾਰੇ :--ਜੇਕਰ ਸਰਪਲਸ ਦਰਜ਼ਾ-3 ਯੋਗ ਕਰਮਚਾਰੀ ਉਪਲਬਧ ਨਾ ਹੋਣ ਤਾਂ ਇਨ੍ਹਾਂ ਆਸਾਮੀਆਂ ਨੂੰ ਭਰਨ ਬਾਰੇ ਅਖਬਾਰਾਂ ਵਿੱਚ ਵਿਗਿਆਪਨ ਦਿੱਤੇ ਜਾਣ ਅਤੇ ਨਾਲ ਨਾਲ ਇਹ ਆਸਾਮੀਆਂ ਸਬੰਧਤ ਰੋਜ਼ਗਾਰ ਦਫਤਰਾਂ ਨੂੰ ਨੋਟੀਫਾਈ ਕਰ ਦਿੱਤੀਆਂ ਜਾਣ ।

2. ਇਸ ਦੀ ਪਹੁੰਚ ਰਸੀਦ ਭੇਜੀ ਜਾਵੇ ।

(ਨੰ:7/1/92-5ਐਫ.ਬੀ.1/4997, ਮਿਤੀ 6 ਜੁਲਾਈ, 1992)



## CHAPTER 20

### MISCELLANEOUS

20.95 Subject :--Regularisation of compulsory waiting period.

It is directed to draw your attention to paragraph 3 of Punjab Government letter No. 1038-4FR-72/3582, dated the 20th March, 1972, on the subject noted above, which *inter alia* lays down that, in cases where despite the observance of precautions delay in posting may be inevitable, all references to the Department of Finance for treating of compulsory waiting period as duty must be routed through the Adviser/C.M., as the case may be. Government has reconsidered this matter and has decided that all cases relating to the treating of the period of compulsory waiting as duty should henceforth be referred to this Department through the Minister-in-charge concerned of the Department. References received otherwise will not be entertained.

2. The receipt of this letter may please be acknowledged.

(No. 9/16/92-FP11/5947, dated 17th August, 1992).

20.96 Subject :--Revision of scales of Pay of Stenotypists and Junior Scale Stenographers--Bifurcation of Cadre strength/guidlines/Clarifications.

It is to refer to Punjab Government, Notification No. 2/29/90-FP1/5294, dated the 15th June, 1990, on the subject cited above and to convey the following guidelines/clarifications with reference to the bifurcation of the cadre of Stenotypists/Junior Scale Stenographers for placing them in the scale of Rs. 1,200--2,100 from Rs. 1,025--1,800 and in the scale of Rs. 1,500--2,640 from Rs. 1,200--2,100 :--

- (i) bifurcation of the cadre of Stenotypists and Junior Scale Stenographers for placement in two scales is to be made on the 1st January of each year from 1st January, 1986 onwards in the ratio of 20:80 and 50:50 respectively as per directions given in the Department of Finance Notification No. 2/29/90-FP1/5294, dated 15th June, 1990.
- (ii) The posts of Stenotypists are to be designated as Stenotypists Grade-II and Stenotypists Grade-I in the ratio of 20:80 in accordance with the provisions contained in the above mentioned Notification.

(iii) The posts of Junior Scale Stenographers are to be designated as Junior Scale Stenographers Grade-II and Junior Scale Stenographers Grade-I as per provisions contained in the Notification, dated 15th June, 1990.

(iv) For the purpose of bifurcation of cadre of Stenotypists/Junior Scale Stenographers for placement in the aforementioned two scales and consequent designations as Stenotypists Grade-II, Stenotypists Grade-I, Junior Scale Stenographers Grade-II and Junior Scale Stenographers Grade-I, the service only in the cadre in which the eligibility of the employees for these scales is being considered is to be counted.

2. These instructions/clarifications/guidelines may be brought to the notice of all concerned.

3. The receipt of this communication may please be acknowledged.

(No. 1/98/92-FP1/6162, dated 27th August, 1992).

20.97 ਵਿਭਾਗ :- ਸਰਕਾਰੀ ਖਾਤੇ ਰੱਖਣ ਅਤੇ ਲੈਣ-ਦੇਣ ਵਿੱਚ ਰੁਪਏ ਦੇ ਕਿਸੇ ਵੀ ਹਿੱਸੇ (ਪੈਸਿਆਂ) ਨੂੰ ਰੁਪਏ ਦੇ ਪੂਰਨ ਅੰਕ ਵਿੱਚ ਰਾਉਂਡ ਆਫ ਕਰਨ ਬਾਰੇ ।

ਆਪ ਦਾ ਧਿਆਨ ਉਪਰੋਕਤ ਵਿਭਾਗ ਵੱਲ ਦਿਵਾਉਂਦੇ ਹੋਏ ਇਹ ਕਹਿਣ ਦੀ ਹਦਾਇਤ ਹੋਈ ਹੈ ਕਿ ਪੰਜਾਬ ਖਜ਼ਾਨਾ ਨਿਯਮਾਵਲੀ, ਜਿਲਦ-1, ਦੇ ਨਿਯਮ 160 ਵਿੱਚ ਸਰਕਾਰੀ ਖਾਤੇ ਰੱਖਣ ਅਤੇ ਲੈਣ-ਦੇਣ ਨੂੰ ਪੰਜ ਪੈਸਿਆਂ ਵਿੱਚ ਰਾਉਂਡ ਆਫ ਕਰਨ ਦੀ ਵਿਵਸਥਾ ਕੀਤੀ ਹੋਈ ਹੈ । ਸਰਕਾਰੀ ਲੈਣ-ਦੇਣ ਵਿੱਚ ਅਦਾਇਗੀਆਂ ਅਤੇ ਪ੍ਰਾਪਤੀਆਂ ਦੇ ਪ੍ਰਬੰਧ ਅਤੇ ਲੇਖਾ ਰੱਖਣ ਦੀ ਵਿਧੀ ਨੂੰ ਸਰਲ ਬਣਾਉਣ ਦੇ ਮੰਤਵ ਨਾਲ ਇਸ ਮਾਮਲੇ ਨੂੰ ਵਿਸਥਾਰ ਪੂਰਵਕ ਵਿਚਾਰਣ ਉਪਰੰਤ ਇਹ ਫੈਸਲਾ ਕੀਤਾ ਗਿਆ ਹੈ ਕਿ ਸਰਕਾਰੀ ਖਾਤੇ ਰੱਖਣ ਅਤੇ ਲੈਣ-ਦੇਣ ਵਿੱਚ ਰੁਪਏ ਦੇ ਕਿਸੇ ਵੀ ਹਿੱਸੇ (ਪੈਸਿਆਂ) ਨੂੰ ਸਭ ਤੋਂ ਨੇੜੇ ਦੇ ਰੁਪਏ ਦਾ ਪੂਰਨ ਅੰਕ ਬਣਾਕੇ ਗਿਸਾਬ ਵਿੱਚ ਲਿਆ ਜਾਵੇਗਾ । ਭਾਵ, 50 ਪੈਸੇ ਅਤੇ ਵੱਧ ਦੀ ਰਕਮ ਨੂੰ ਅਗਲਾ ਰੁਪਿਆ ਗਿਣਿਆ ਜਾਵੇ ਅਤੇ 50 ਪੈਸੇ ਤੋਂ ਘੱਟ ਦੀ ਰਕਮ ਨੂੰ ਛੱਡ ਦਿੱਤਾ ਜਾਵੇ ।

2. ਸਰਕਾਰੀ ਲੈਣ-ਦੇਣ ਦੇ ਖੇਤਰ ਵਿਸਥਾਰ ਅਤੇ ਵਿਭਿੰਨਤਾ ਦਾ ਧਿਆਨ ਰੱਖਦੇ ਹੋਏ ਨਿਮਨ ਅਨੁਸਾਰ ਫੈਸਲਾ ਕੀਤਾ ਗਿਆ ਹੈ :-

(ੳ) ਛੋਟੀ-ਮੋਟੀ ਰਕਮ (ਅਰਥਾਤ "ਕਉਂਟਰ ਤੋ" ਦੀ ਕਿਸਮ ਦੇ) ਸਬੰਧੀ ਲੈਣ-ਦੇਣ, ਜੋ ਵਿਭਾਗੀ ਰੋਕੜ ਖਾਤਿਆਂ ਵਿੱਚ ਦਰਸਾਇਆ ਗਿਆ ਹੋਵੇ, ਤੋਂ ਛੁੱਟ, ਸਾਰੇ ਲੈਣ-ਦੇਣ, ਭਾਵੇਂ ਇਹ ਅਸਲ ਆਮਦਨ/ਅਦਾਇਗੀਆਂ ਜਾਂ ਕੈਸ਼ ਬੁੱਕ ਐਡਜਸਟਮੈਂਟ ਨਾਲ ਸਬੰਧਤ ਹੋਣ, ਪੂਰਨ ਰੁਪਏ ਵਿੱਚ ਹੋਣੇ ਚਾਹੀਦੇ ਹਨ ।



(ਅ) ਪੈਸਿਆਂ ਵਾਲੇ ਕੇਵਲ ਇਸ ਕਿਸਮ ਦੇ ਲੈਣ-ਦੇਣ, ਜਿਵੇਂ ਕਿ ਫੋਟੀ-ਮੋਟੀ ਖਰੀਦ ਜਾਂ ਵਿਕਰੀ ਨਾਲ ਸਬੰਧਤ ਨਕਦ ਲੈਣ-ਦੇਣ, ਜਿਸ ਦੀ ਰਕਮ 50 ਰੁਪਏ ਜਾਂ ਇਸ ਤੋਂ ਘੱਟ ਹੋਵੇ, ਹੀ ਹੋਣਗੇ। ਜਿਸ ਨੂੰ ਪਹਿਲਾਂ ਕੈਸ਼ ਬੁੱਕ ਵਰਗੇ ਕਿਸੇ ਪ੍ਰਾਇਮਰੀ ਰਿਕਾਰਡ ਵਿੱਚ ਦਰਜ ਕੀਤਾ ਜਾਵੇਗਾ।

3. ਉਕਤ ਫੈਸਲਿਆਂ ਦੇ ਫਲਸਰੂਪ ਸਾਰੇ ਵਿਭਾਗਾਂ/ਦਫਤਰਾਂ ਨੂੰ ਸਮੂਹ ਅੰਸ਼ਿਕ (ਫਰੈਕਸ਼ਨਲ) ਅਦਾਇਗੀਆਂ/ਪ੍ਰਾਪਤੀਆਂ ਨਾਲ ਸਬੰਧਤ ਵਿਨਿਯਮਾਂ, ਜੋ ਉਨ੍ਹਾਂ ਦੁਆਰਾ ਸੰਚਾਲਿਤ ਹੁੰਦੇ ਹਨ, ਦਾ ਗੀਵੀਉ ਕਰਨ ਲਈ ਬੇਨਤੀ ਕੀਤੀ ਜਾਂਦੀ ਹੈ ਤਾਂ ਜੋ ਇਹ ਯਕੀਨੀ ਬਣਾਇਆ ਜਾ ਸਕੇ ਕਿ ਅਦਾਇਗੀਆਂ/ਪ੍ਰਾਪਤੀਆਂ ਪੂਰਨ ਰੁਪਏ ਵਿੱਚ ਹੋਣ।

4. ਕਰਮਚਾਰੀਆਂ ਨੂੰ ਕਰਜ਼ਿਆਂ/ਪੇਸ਼ਗੀਆਂ ਤੇ ਵਿਆਜ, ਜੋ ਮੂਲ ਰਕਮ ਦੀ ਪ੍ਰਤੀਸ਼ਤਤਾ ਵੱਜੋਂ ਗਿਣਿਆ ਜਾਂਦਾ ਹੈ ਅਤੇ ਇਸ ਦੀ ਵਸੂਲੀ ਕਿਸ਼ਤਾਂ ਵਿੱਚ ਕੀਤੀ ਜਾਂਦੀ ਹੈ, ਹੁਣ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਵਸੂਲੀਯੋਗ ਹੋਵੇਗਾ। ਤਨਖਾਹ ਬਿੱਲਾਂ ਵਿਚੋਂ ਪੀ.ਐਲ.ਆਈ/ਲਸੰਸ ਫੀਸ/ਕਰਾਂ ਆਦਿ ਦੀਆਂ "ਅੰਦਰੂਨੀ ਕਾਲਮ" ਕਟੌਤੀਆਂ ਨੇੜਲੇ ਰੁਪਏ ਵਿੱਚ ਰਾਉਂਡ ਆਫ ਕੀਤੀਆਂ ਜਾਣਗੀਆਂ। ਇਸੇ ਤਰ੍ਹਾਂ ਕਿਸੇ ਕਰਮਚਾਰੀ ਨੂੰ ਦੇਣ ਯੋਗ ਮਕਾਨ ਕਿਰਾਇਆ ਭੱਤਾ, ਡੀ.ਏ./ਟੀ.ਏ. ਆਦਿ ਵੱਜੋਂ ਸਾਰੀਆਂ ਰਕਮਾਂ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਹੋਣਗੀਆਂ। ਬਿੱਲਾਂ ਦੇ "ਅੰਦਰੂਨੀ ਕਾਲਮ" ਵਿਚਲੇ ਇੰਦਰਾਜਾਂ ਸਮੇਤ ਸਾਰੇ ਬੱਗੀ-ਖਾਤਾ ਲੈਣ-ਦੇਣ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਹੋਣੇ ਚਾਹੀਦੇ ਹਨ। ਚੈੱਕਾਂ/ਚਲਾਨਾਂ ਰਾਹੀਂ ਖਜ਼ਾਨਿਆਂ/ਬੈਂਕਾਂ ਦੇ ਸਾਰੇ ਲੈਣ-ਦੇਣ ਕੇਵਲ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਹੀ ਕੀਤੇ ਜਾਣ। ਬਿਜਲੀ ਬੋਰਡ/ਕਾਰਪੋਰੇਸ਼ਨਾਂ ਆਦਿ ਵਰਗੀਆਂ ਜਨ-ਉਪਯੋਗੀ ਸੇਵਾ ਸੰਸਥਾਵਾਂ ਦੁਆਰਾ ਸਰਕਾਰ ਤੇ ਸਾਰੇ ਕਲੋਮ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਹੀ ਕੀਤੇ ਜਾਣ। ਕਿਉਂਜੋ ਪੰਜਾਬ ਸਰਕਾਰ, ਉਨ੍ਹਾਂ ਦੇ ਕਲੋਮਾਂ ਸਬੰਧੀ ਆਪਣੀ ਦੇਣਦਾਰੀ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਅਦਾ ਕਰੇਗੀ, ਅਜਿਹੀਆਂ ਸੰਸਥਾਵਾਂ ਨੂੰ ਰਾਏ ਦਿੱਤੀ ਜਾਂਦੀ ਹੈ ਕਿ ਉਹ ਆਪਣੇ ਨਿੱਜੀ ਦਫਤਰਾਂ ਦਾ ਕਾਰਜ-ਭਾਰ ਘਟਾਉਣ ਲਈ ਆਪਣੇ ਸਾਰੇ ਗਾਹਕਾਂ ਦੇ ਬਿੱਲ ਪੂਰੇ ਰੁਪਿਆਂ ਵਿੱਚ ਤਬਦੀਲ ਕਰ ਲੈਣ। ਪੰਜਾਬ ਸਰਕਾਰ ਦੇ ਕੰਟਰੋਲ ਅਧੀਨ ਸਾਰੀਆਂ ਸਥਾਨਿਕ ਸੰਸਥਾਵਾਂ ਆਪਣੇ ਆਪਣੇ ਕਰ-ਕਲੋਮ, ਮਸੂਲ, ਆਦਿ ਦਾ ਪੂਰਨਗਠਨ ਕਰ ਲੈਣ ਤਾਂ ਕਿ ਰਕਮਾਂ ਦੀ ਵਸੂਲੀ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਕੀਤੀ ਜਾਵੇ। ਪੰਜਾਬ ਲੋਕ ਸੇਵਾ ਕਮਿਸ਼ਨ/ਸਟਾਫ ਚੋਣ ਕਮੇਟੀਆਂ ਆਦਿ ਵਰਗੀਆਂ ਸੰਸਥਾਵਾਂ, ਜਿਨ੍ਹਾਂ ਨੂੰ ਪ੍ਰੀਖਿਆ ਫੀਸ ਦੇ ਤੌਰ ਤੇ ਆਮਦਨ ਹੁੰਦੀ ਹੈ, ਨੂੰ ਫੀਸ ਢਾਂਚੇ ਵਿੱਚ ਸੁਧਾਰ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ ਤਾਂ ਜੋ ਅੰਸ਼ (ਫਰੈਕਸ਼ਨ) ਨੂੰ ਖਤਮ ਕੀਤਾ ਜਾ ਸਕੇ। ਕੁਝ ਕਰ ਜਿਵੇਂ ਵਿਰਕੀ-ਕਰ, ਖਰੀਦ ਕੀਮਤ ਤੇ ਆਧਾਰਿਤ ਹੋਣ ਕਾਰਨ ਲਾਜ਼ਮੀ ਤੌਰ ਤੇ ਅੰਸ਼ਾਂ ਵਿੱਚ ਬਣਨਗੇ। ਵਿੱਕਰੀ ਕਰ ਅਧਿਕਾਰੀ ਆਪਣੇ ਕਰ ਨਿਰਧਾਰਕਾਂ, ਜੋ ਆਪਣੇ ਗਾਹਕਾਂ ਤੋਂ ਵਸੂਲ ਕੀਤੇ ਵਿੱਕਰੀ ਕਰ ਭੇਜਣ ਲਈ ਬਿਮਿਵਾਰ ਹੁੰਦੇ ਹਨ, ਨੂੰ ਸਲਾਹ ਦੇਣ ਕਿ ਉਹ ਸਰਕਾਰੀ ਲੇਖਿਆਂ ਵਿੱਚ ਰਕਮਾਂ ਪੂਰਨ ਰੁਪਿਆਂ ਵਿੱਚ ਜ਼ਮਾਂ ਕਰਵਾਉਣ।

5. ਇਹ ਹਦਾਇਤਾਂ ਪਹਿਲੀ ਅਕਤੂਬਰ, 1992 ਤੋਂ ਲਾਗੂ ਹੋਣਗੀਆਂ।

6. ਇਥੇ ਇਹ ਵਰਨਣ ਕਰਨਾ ਵੀ ਸ਼ੁਰੂ ਹੋ ਕਿ ਜਿਹੜੇ ਵਿਭਾਗ/ਦਫਤਰ/ਸੰਸਥਾਵਾਂ ਇਨ੍ਹਾਂ ਹਦਾਇਤਾਂ ਦੀ ਰੋਸ਼ਨੀ ਵਿੱਚ ਆਪਣੇ ਵਿਨਿਯਮਾਂ ਵਿੱਚ ਅੰਦਰੂਨੀ ਪ੍ਰਬੰਧ ਲਈ ਸੋਧ ਕਰਨ ਜਾਂ ਉਨ੍ਹਾਂ ਨੂੰ ਰੀਵੀਊ ਕਰਨ ਦੀ ਸ਼ੁਰੂਰਤ ਸਮਝਦੀਆਂ ਹਨ ਤਾਂ ਉਹ ਇਸ ਨੂੰ ਯਕੀਨੀ ਬਣਾਉਣ ਕਿ ਅਜਿਹੀ ਕਾਰਵਾਈ ਹਰ ਹਾਲਤ ਵਿੱਚ ਪਹਿਲੀ ਅਕਤੂਬਰ, 1992 ਤੋਂ ਪਹਿਲਾਂ ਪਹਿਲਾਂ ਮੁਕੰਮਲ ਕਰ ਲੈਣ ਤਾਂ ਜੋ ਇਸ ਮਿਤੀ ਤੋਂ ਬਾਅਦ ਸਾਰੇ ਸਰਕਾਰੀ ਖਾਤੇ ਅਤੇ ਲੈਣ-ਦੇਣ ਇਨ੍ਹਾਂ ਹਦਾਇਤਾਂ ਅਨੁਸਾਰ ਹੀ ਕੀਤੇ ਜਾਣ ।

7. ਆਪ ਨੂੰ ਬੇਨਤੀ ਕੀਤੀ ਜਾਂਦੀ ਹੈ ਕਿ ਇਹ ਹਦਾਇਤਾਂ ਇੰਨ-ਬਿੰਨ ਪਾਲਣਾ ਕਰਨ ਲਈ ਆਪਣੇ ਅਤੇ ਅਧੀਨ ਦਫਤਰਾਂ ਦੇ ਸਾਰੇ ਸਬੰਧਤ ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਦੇ ਧਿਆਨ ਵਿੱਚ ਲਿਆ ਦਿੱਤੀਆਂ ਜਾਣ ।

8. ਇਨ੍ਹਾਂ ਹਦਾਇਤਾਂ ਅਨੁਸਾਰ ਸਬੰਧਤ ਖਚਾਨਾ ਨਿਯਮ ਵਿੱਚ ਲੋੜੀਂਦੀ ਸੋਧ ਵੱਖਰੇ ਤੌਰ ਤੇ ਜਲਦੀ ਹੀ ਕਰ ਦਿੱਤੀ ਜਾਵੇਗੀ ।

9. ਇਸ ਪੱਤਰ ਦੀ ਪਹੁੰਚ ਰਸੀਦ ਭੇਜੀ ਜਾਵੇ ।

(ਨੰ: 7/6/92-5 ਵਿ.ਪ੍ਰ. 4/622, ਮਿਤੀ 8 ਸਤੰਬਰ, 1992)

20.98 Subject :--Deduction of tax at source-Income-tax deduction from salaries during the financial year 1992-93 under Section 192 of the Income-Tax Act, 1961.

It is to refer to the subject noted above and to enclose a copy, with its enclosure of circular No. 629 issued,---vide letter No. F. No. 275/87/92-I.T(B), dated the 31st July, 1992 by the Government of India, Ministry of Finance, Department of Revenue Central Board of Direct Taxes, New Delhi, for information and necessary action.

Any guidance/clarification required may be sought from the Advisor (Income Tax), Department of Finance.

(No. 12/53/92-4FB-II/6977, dated 14th October, 1992)



F. No. 275/87/92-IT(B)

**GOVERNMENT OF INDIA**

MINISTRY OF FINANCE

**Department of Revenue**

Central Board of Direct Taxes

New Delhi, the 31st July, 1992

Subject.--Income-tax deduction from salaries during the financial year 1992-93 under section 192 of the Income-tax Act, 1961.

Reference is invited to Board's Circular No. 612 [F. No. 275/93/91-IT(B)] dated the 13th November, 1991, wherein the rates of deduction of income-tax during the financial year 1991-92 from the payment of income under the head "salaries" under section 192 of the Income-tax Act, 1961, were intimated. The present Circular contains the rates of deduction of income-tax from the payment of income chargeable under the head "Salaries" during the financial year 1992-93, and explains certain related provisions of the Income-tax Act.

2. The Finance Act, 1992 has raised the income-tax exemption limit for individuals from Rs. 22,000 to Rs. 28,000. Further, the number of taxable income-slabs has been reduced from four to three viz (i) Rs. 28,001 to Rs. 50,000 (ii) Rs. 50,001 to Rs. 1,00,000 and (iii) over Rs. 1,00,000 attracting the tax rate of 20%, 30% and 40% respectively, on the portion of the income falling within these slabs. The limit of total income for the purpose of levying surcharge on income-tax has also been raised from Rs. 75,000 to Rs. 1,00,000. The rate of surcharge, however, remains unchanged at 12% of the income-tax computed on the total income. An extract of sub-paragraph I of Paragraph A of part II of the First Schedule to the Finance Act, 1992 giving the tax-rates applicable, is given at Annexure I.

3. Some of the other important changes brought about by the Finance Act, 1992 are as follows :

- (i) Insertion of a proviso to clause (i) of section 16 to enhance the standard deduction to fifteen thousand rupees in respect of working women whose total income before making the standard deduction does not exceed seventy five thousand rupees.
- (ii) Amendment of clause (2) of section 17 to provide that all payments made by an employer directly to a hospital,



approved by the Chief Commissioner of Income-tax, having regard to the prescribed guidelines, in connection with the medical treatment of the employee or any member of his family, shall not be included in the value of the perquisites. Also, the existing restriction upon the admissibility of expenditure on travel abroad for medical treatment, only in the case of employees whose total income does not exceed Rs. one lakh, has been relaxed so as to cover employees whose gross total income does not exceed Rs. two lakh;

- (iii) Amendment of section 80CCA to provide that no deduction under that section shall be allowed on or after the 1st April, 1992 in relation to any amount paid or deposited in respect of any schemes covered by this section (e.g. National Saving Scheme, Jeevan Dhara, Jeevan Akshay etc.) However, investments in notified schemes will now qualify for tax-rebate as per the provisions of section 88;
- (iv) Amendment of section 80CCB to provide that no deduction under at section shall be allowed in relation to any amount invested in the Equity Linked Savings Schemes, on or after the 1st April, 1992. however, subscriptions to units of notified Mutual Funds and UTI will now qualify for tax-rebate as per the provisions of Section 88;
- (v) Amendment of section 80D so as to enhance the deduction allowed thereunder in respect of sums paid by an assessee to effect or keep in force an insurance on his health or on the health of his family members, from Rs. three thousand to Rs. six thousand;
- (vi) Amendment of section 80DD so as to enhance the deduction in respect of medical treatment of handicapped dependants from Rs. six thousand to Rs. twelve thousand. Further, the ceiling of the assessee's total income being one lakh rupees or less for claiming the deduction under this section has been withdrawn;
- (vii) Omission of the first and second proviso to sub-section (1) of section 80L, which has the effect of limiting the deduction allowed under that section, in respect of income by way of interest, dividend, etc., as specified, upto a maximum of Rs. seven thousand;
- (viii) Amendment of section 88 so as to provide that a higher limit of tax-rebate of Rs. 12,000 can be availed of in the case of individuals, and Rs. 17,500 in the case of authors, playwrights, artists, musicians, actors,



athletes and sportsmen, whose income, derived from the exercise of these professions constitutes 25% or more of their total income;

- (ix) Insertion of a new section 88B so as to provide an additional rebate of ten per cent of the amount of income-tax (as computed before allowing the rebate under Chapter VIII of the Income-tax Act, 1961) payable by individuals, resident in India, who are of the age of sixty five years or more at any time during the relevant previous year and have a gross total income not exceeding fifty thousand rupees.

4. The substance of the main provisions of law in so far as they relate to income chargeable under the head "Salaries" on which tax is to be deducted at source during the financial year 1992-93 is given hereunder and in the succeeding paragraphs;

- (i) Sub-section (1) of section 192 provides that the person responsible for paying any income chargeable under the head "Salaries" shall, at the time of making payment, deduct income-tax on the amount payable at the average rate of income-tax computed on the basis of the rates in force for the financial year, in which the payment is made, on the estimated income, under this head, of the assessee, for that financial year. The provisions of sub-section (3) of the said section are intended for making adjustment for any excess or shortfall in the deduction of tax made during the financial year. The aggregate tax thus calculated on the estimated income, divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary. No tax will, however, be deducted at source in any case unless the estimated salary income for the financial year exceeds Rs. 28,000 (Some typical examples of calculations are given at Annexure-II).
- (ii) "Salary" includes wages, fees, commissions, perquisites, profits in lieu of, or, in addition to salary, advance of salary, annuity or pension gratuity, payments in respect of encashment of leave etc. It also includes the annual accretion to the employee's account in a recognised provident fund to the extent to which it is chargeable to tax under rule 6 of Part A of the Fourth Schedule of the Income-tax Act. Other items included in salary, profits in lieu of salary and perquisites are described in Section 17 of the Income-tax Act. It may be noted that, since salary includes pensions, tax at source would have to be deducted from pension also, if otherwise called for. However,



no tax is required to be deducted from the commuted portion of pension as explained in para 5(iii) of this Circular.

- (iii) The value of perquisites by way of free or concessional residential accommodation, or motor car provided by employers to their employees shall be determined under rule 3 of the Income-tax Rules, 1962. It is, however, clarified that the use of any vehicle provided by a company or an employer for journey by the assessee from his residence to his office or other place of work or from such office or place to his residence shall not be regarded as a benefit or amenity granted or provided to him free of cost or at concessional rate for the purpose.
- (iv) Other benefits of amenities provided free of cost or at concessional rates to the employees like supply of gas, electric-energy, water for household consumption, educational facilities etc., should also be taken into account for the purpose of computing the estimated salary income of the employees during the current financial year (Example III at Annexure-II illustrates computation of some such perquisites). The valuation has to be done in accordance with rule 3 of the Income-tax Rules.
- (v) The value of any benefit or amenity granted or provided free of cost or at concessional rate by an employer to an employee (not being a Director of the Company or a person who has substantial interest in the company) is not regarded as perquisites received by the employee unless the employee's income under the head 'Salary' exclusive of the value of any benefit or amenity not provided for by way of monetary payment exceeds Rs. 24,000.
- (vi) In cases where salary is received from more than one employer, the aggregate salary from these employers will have to be taken into account for the purpose of tax-deduction at source.

### **Exemptions/Deductions in computing total income**

5. The exemptions/deductions which can be taken into account for computing the total income of an employee are discussed hereunder :

- (i) The value of any travel concession or assistance received by or due to an employee from his employer or former employer for himself and his family, in connection with his proceeding (a) on leave to any place



in India or (b) on retirement from service, or after termination of service to any place in India is exempt under clause (5) of section 10 subject, however, to the conditions prescribed in rule 2B of the Income-tax Rules, 1962. For the purpose of this clause, "family" in relation to an individual means--

- (1) The spouse and children of the individual; and
- (2) the parents, brothers and sisters of the individual or any of the wholly or mainly dependent on the individual.

It may also be noted that the amount exempt under this clause shall in no case exceed the amount of expenses actually incurred for the purpose of such travel.

- (ii) Death-cum-retirement gratuity or any other gratuity is exempt to the extent specified from inclusion in computing the total income under clause (10) of section 10.
- (iii) Any payment in commutation of pension received under the Civil Pension (Commutation) Rules of the Central Government or under any similar scheme applicable to the members of the civil services of the Union, or holders of civil posts/posts connected with defence, under the Union or civil posts under a State, or to the members of the all India services/defence services, or, to the employees of a local authority or a corporation established by a Central, State or Provincial Act, is exempt under sub-clause (i) of clause (10A) of section 10. As regards payments in commutation of pension received under any scheme of any other employer, exemption will be governed by the provisions of sub-clause (ii) of clause (10A) of section 10.
- (iv) Any payment received by an employee of the Central Government or a State Government, as cash-equivalent of the leave salary in respect of the period of earned leave at his credit at the time of his retirement on superannuation or otherwise, is exempt under sub-clause (i) of clause (10AA) of Section 10. In the case of other employees, this exemption will be determined with reference to the leave to their credit at the time of retirement on superannuation, or otherwise, subject to a maximum of eight month's leave. This exemption will be further limited to the maximum amount specified by the Government of India from time to time. Presently, this limit has been specified in the Government of India Notification No. S.O. 553(E) (F. No. 142/11/88-TPL) dated 8th June, 1988, at Rs. 79,920.



- (v) Under section 10 (10B), the retrenchment compensation received by a workman is exempt from income-tax subject to certain limits. the maximum amount of retrenchment compensation exempt is the sum calculated on the basis provided in section 25F(b) of the Industrial Disputes Act, 1947 or any amount not less than Rs. 50,000 as the Central Government may by notification specify in the official gazette, whichever is less. These limits shall not apply in the case where the compensation is paid under any scheme which is approved in this behalf by the Central Government, having regard to the need for extending special protection to the workmen in the undertaking to which the scheme applies and other relevant circumstances.
- (vi) Hitherto, under section 10 (10C) of the Income-tax Act, any payment received by an employee of public sector company at the time of his voluntary retirement was exempt from tax provided the payment was in accordance with any scheme approved by the Central Government. The Finance Act, 1992 has enlarged the ambit of section 10 (10C) to provide that exemption will be available not only to the employees of the public sector companies but also of other companies, if the payment made at the time of voluntary retirement is in accordance with any scheme(s) of voluntary retirement. These schemes will have to be in accordance with the guidelines prescribed by the Central Government which may, inter alia, include criteria of economic viability of the concerned companies. The only distinction between the voluntary retirement schemes of public sector companies and other companies will be that the latter will have to be approved by the Chief Commissioner of Income Tax or Director General of Income tax, as the case may be.
- (vii) Under section 10(13A) of the Income-tax Act, 1961, any special allowance specifically granted to an assessee by his employer to meet expenditure incurred on payment of rent (by whatever name called) in respect of residential accommodation occupied by the assessee is exempt from Income-tax to the extent as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations. According to rule 2A of the Income-tax Rules, 1962, the quantum of exemption allowable



on account of grant of special allowance to meet expenditure on payment of rent shall be :--

- (a) The actual amount of such allowance received by an employee in respect of the relevant period; or
- (b) The actual expenditure incurred in payment of rent in excess of 1/10 of the salary due for the relevant period; or
- (c) Where such accommodation is situated in Bombay, Calcutta, Delhi or Madras, 50% of the salary due to the employee for the relevant period; or
- (d) Where such accommodation is situated in any other place, 40% of the salary due to the employee for the relevant period,

**whichever is the least.**

For this purpose, 'Salary' includes dearness allowance, i.e. if the terms of employment so provide, but excludes all other allowances and perquisites.

It has to be noted that only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied by the assessee subject to the limits laid down in rule 2A, qualifies for exemption from income-tax. Thus, house rent allowance granted to an employee who is residing in a house/flat owned by him is not exempt from income-tax. The disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before excluding the house rent allowance or any portion thereof from the total income of the employee.

Through incurring actual expenditure on payment of rent is a pre-requisite for claiming deduction under section 10(13A), it has been decided as an administrative measure that salaried employees drawing house rent allowance upto Rs. 600/-per month will be exempted from production of rent receipt. It may, however, be noted that this concession is only for the purpose of tax-deduction at source, and in the regular assessment of the employee, the Assessing Officer will be free to make such enquiry as he deems fit for the purpose of satisfying himself that the employee has incurred actual expenditure on payment or rent.

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(viii) Clause (14) of section 10 provides for exemption of the following allowances :--

- (i) Any special allowance or benefit granted to an employee to meet the expenses incurred in the performance of his duties, which the Central Government may specify by notification in the Official Gazette;
- (ii) Any allowance granted to an assessee either to meet his personal expenses at the place of his posting or at the place he ordinarily resides or to compensate him for the increased cost of living, which the Central Government may specify by notification in the Official Gazette.

The Direct Tax Laws (Second Amendment) Act, 1989 has inserted the following proviso to the aforesaid clause.

"Provided that nothing in sub-clause (ii) shall apply to any allowance in the nature of personal allowance granted to the assessee to remunerate or compensate him for performing duties of a special nature relating to his office or employment unless such allowance is related to the place of his posting or residence".

By Notification No. S.O. 143(E) dated 21st February, 1989, S.O. 144(E) dated 21st February, 1989 [as amended by Notification No. 259(E) dated 27th March, 1990], GSR. 606(E) dated 9th June, 1989 and S.O. 267(E) dated 29th March, 1990, the Central Government have specified the following allowances as exempt from tax to the extent and subject to the conditions indicated therein :--

- (a) Any allowance granted to meet cost of travel on tour or on transfer, including any allowance granted to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty;
- (b) Any Special Compensatory allowance in the nature of border area allowance or remote area allowance or difficult area allowance or disturbed area allowance;
- (c) Tribal area allowance;
- (d) Any allowance granted to an employee working in a transport system to meet his personal expenses during his duty performed in the course



of running of such transport from one place to another;

- (e) Children Education Allowance;
- (f) any allowance granted to an employee to meet the hostel expenditure of his child;
- (g) Any allowance granted to meet the expenditure incurred on conveyance in the performance of duties of an office or employment of profit;
- (h) Any special compensatory allowance in the nature of Composite Hill Compensatory Allowance or High Altitude Allowance or Uncongenial Climate Allowance or Snowbound Area Allowance or Avalanche Allowance; and
- (i) Any allowance granted to meet the expenditure incurred on a helper where such a helper is engaged for the performance of duties of an office or employment of profit; any allowance granted for encouraging academic research and any other professional pursuit; any allowance granted to meet the expenses incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.

It may be noted that the Dearness Allowance and City Compensatory Allowance granted to an employee are not covered by the aforesaid notifications; these allowances will clearly be part of income and will have to be taken into account in the computation of income for the purpose of deduction of tax at source. The reimbursement of tuition fee is also not exempt from tax.

- (ix) Under section 10(15)(iv)(i) of the Income-tax Act, as amended by the Finance Act, 1990, interest payable by the Government on deposits made by an employee of the Central Government or State Government or a public sector company from out of his retirement benefits, in accordance with such scheme framed in this behalf by the Central Government and notified in the Official Gazette is exempt from income-tax. By notification No. F. 2/14/89-NS-II dated 7th June, 1989 as amended by notification No. 2/14/89-NS-II dated 12th October, 1989, the Central Government has notified a scheme called Deposit Scheme for Retiring Government Employees, 1989 for the purpose of the said clause.

- (x) (a) Under section 16 of the Income-tax Act, as amended by the Finance Act, 1992, the taxable salary is to be computed after making a standard deduction equal to 33-1/3% of the salary, subject to the following limits:
- (i) Rs. 15,000 in the case of working women whose total income, before making the standard deduction, does not exceed Rs. 75,000 in the financial year;
  - (ii) Rs. 12,000 in any other case, not covered by (i).

For this purpose, the term 'salary' will include fees, commissions, perquisites, or profits in lieu of, or, in addition to salary, but will not include any payment received by the employees which is specifically exempt under clause (10), (10A), (10AA), (10B), (10C), (10D), (11), (12) (13A) and (14) of section 10 of the Act. Thus, for example, House Rent Allowance to the extent exempt under section 10(13A) of the Act will not be taken into account for the propose of computing the amount of standard deduction.

This deduction will be available also to all persons drawing pension during the current financial year at the same rate and subject to the ceiling of Rs. 12,000.

It may be noted that the standard deduction in full will be admissible even to those employees who are entitled to conveyance facilities.

- (b) The tax on employment within the meaning of clause (2) of Article 276 of the Constitution of India, leviable by or under any law, shall also be allowed as a deduction in computing the income of the salaried tax payers under the head "Salaries".
- (c) A deduction is also allowed under clause(ii) of section 16 in respect of any allowance in the nature of an entertainment allowance specifically granted to the assessee by his employer subject to certain limits. In the case of a government employee, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees or the actual amount of entertainment allowance, whichever is the least, is allowable as deduction, In the case of a non-government employee, deduction for entertainment allowance to the extent specified in sub-clause(b) of clause(ii) of section 16 will



be given only if the allowance is regularly received by him from his present employer from a date prior to 1st April, 1955.

- (xi) Under section 17, as amended by the Finance (No.2) Act, 1991 and, further amended by the Finance Act, 1992 exemption from tax will also be available in respect of--
- (a) the value of any medical treatment provided to an employee or any member of his family, in any hospital maintained by the employer;
  - (b) reimbursement by the employer, of expenditure incurred by an employee on his medical treatment or treatment of any member of his family in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;
  - (c) any sum paid by the employer directly to a hospital, approved by the Chief Commissioner of Income-tax, having regard to the prescribed guidelines for the purposes of medical treatment of the prescribed diseases or ailments, on account of such treatment or any member of his family;
  - (d) premium paid by the employer in respect of medical insurance taken for his employees (under any scheme approved by the Central Government) or reimbursement of insurance premium to the employees who take medical insurance for themselves or for their family members (under any scheme approved by the Central Government);
  - (e) reimbursement by the employer, of the amount spent by an employee in obtaining medical treatment for himself or any member of his family from any doctor, not exceeding in the aggregate, Rs. 10,000 in an year;
  - (f) As regards medical treatment abroad, the actual expenditure incurred on medical treatment, including the expenditure on travel or stay abroad of the patient and one attendant, in cases where an attendant is permitted by the Reserve Bank of India to accompany the patient, will be exempted from tax. However, the expenditure on travel abroad will be exempted from tax only in the case of employees whose gross total income

as computed under the Income-tax Act, without including the amount reimbursed in connection with travel abroad, does not exceed Rs. two lakh, and, subject to such further conditions as the Central Board of Direct Taxes may prescribe.

(xii) The Finance Act, 1992 has amended sections 80CCA and 80CCB so as to provide that the deductions in respect of investments/deposits made in the schemes or plans covered by these sections, which were hitherto being allowed in the computation of total income of the investor, will cease to be so allowed in respect of such investments made on or after the 1st April, 1992. These investments will now qualify for tax-rebate under section 88, subject to the limits prescribed under that section. However, the amendment of section 80CCA also provides that no tax will be levied on any amount received by the assessee on account of the surrender of the policy in accordance with the annuity plan of the L.I.C., where the assessee elects to surrender the said annuity plan before 1st October, 1992, in respect of which he had paid the amount before the 1st April, 1992.

(xiii) Under section 80D as amended by the Finance Act 1992, in the case of the following categories of persons, a deduction can be allowed for a sum not exceeding Rs. 6,000 per annum to the extent payment is made by cheque out of their income chargeable to tax to keep in force an insurance on the health of the categories of persons mentioned below provided that such insurance is in accordance with the scheme framed by the General Insurance Corporation of India as approved by the Central Government, popularly known as "Mediclaim".

**The categories of persons are :**

(a) Where the assessee is an individual, any sum paid to effect or to keep in force an insurance on the health of the assessee or on the health of the wife or husband, dependent parents or dependent children of the assessee;

(b) Where the assessee is a Hindu Undivided Family, any sum paid to effect or to keep in force an insurance on the health of any member of the family;

(c) where the assessee is an association of persons or a body of individuals consisting in either case, only of husband and wife governed by the system



of community of property in force in the State of Goa and the Union Territories of Dadra and Nagar Haveli and Daman and Diu, any sum paid to effect or to keep in force an insurance on the health of any member of such association or body or on the health of the dependent children of the members of such an association or body.

(xiv) under section 80DD, as amended by the Finance Act, 1992, a deduction of Rs. 12,000 shall be allowed in the case of resident individuals who incur expenditure on the medical treatment (including nursing), training and rehabilitation of a handicapped dependant relative, suffering from permanent physical disability (including blindness) or mental retardation, specified in rule 11A of the Income-tax Rules, 1962. The deduction will be available to all assesses without any restriction with regard to their total income. The permanent physical disability or mental retardation of the dependant relative has to be certified by a physician, surgeon, oculist or a psychiatrist, as the case may be, working in a Government hospital, including a Departmental dispensary or a hospital maintained by a local authority as per Explanation given below section 80DD. The Drawing and Disbursing Officers should, therefore, call for such particulars/certificates/information from the employees as they deem necessary to verify the genuineness of the claim before they allow this deduction.

(xv) No deduction should be made from the salary income in respect of any donations for charitable purposes. the tax relief on such donations, as admissible under section 80G of the Act, will have to be claimed by the tax-payer separately at the time of finalisation of the assessment. However, in cases where contributions to the National Defence Fund, Jawaharlal Nehru Memorial Fund, Prime Minister's Drought Relief Fund, National Children's Fund, Indira Gandhi Memorial Trust or Rajiv Gandhi Foundation, are made, 50 per cent of such contributions may be deducted in computing the total income of the employee. The donations to the Prime Minister's National Relief Fund, the Prime Minister's Armenia Earthquake Relief Fund and the Africa (Public Contributions-India) Fund will, however, be eligible for 100% deduction. Deduction will not be admissible where the aggregate of all contributions during the financial year is less than Rs. 250.