

CHAPTER 18 PAY AND ALLOWANCES

18.1 Introductory

18.1.1 Pay and allowances of Government servants of the P.W. Division if not charged directly to works, as well as, personal advances, except those payable by the Pay and Accounts Officer referred to in para 6.2.2 sanctioned by competent authority are drawn by means of cheques [vide paragraph 3.2.1(a)] and in accordance with the procedure prescribed in the C.G.A.(R&P) Rules, 1983 which are applicable to the C.P.W.D. subject to the special rules laid down in this regard. Note 1 – The sanction of competent authority to personal advances may, if preferred be obtained in the form of counter-signature on the bill itself before it is passed by the Divisional Officer for payment.

18.2 PREPARATION OF BILLS

I. General

18.2.1 Claims of all Government servants, Gazetted or non-gazetted should be preferred by Head of Offices under whom they are employed, and the latter should make proper arrangements for disbursing the amounts so drawn.

Note – For the purpose of this rule, the Divisional Officer is treated as the “Head of Office” of the entire establishment employed in the division.

18.2.2 A separate pay bill should be prepared for:-

- (i) establishments whose charges are debitable to different heads of accounts;
- (ii) personnel to whom salary is payable individually by cheques and
- (iii) group 'D' employees.

(iv) Government employees joining Government Service on or after 01-01-2004 and covered under the New Pension Scheme'2004.

Each of the bills may be prepared by including both permanent and temporary establishments and divided into separate sections comprising the establishments and indicating the description of each section prominently, alongwith sanctioned number of posts included therein (in the case of large establishments, separate bills may be prepared for different sections, if administratively found convenient). While for permanent posts the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanction letter shall also be indicated. In cases where sanction for continuance of posts has been applied for, the drawing and disbursing officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned at earlier rates.

Except as provided in sub-rule (4) of Rule 66 of C.G.A.(R&P) Rules, 1983, the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which these payments are claimed shall be mentioned against the concerned Government servant in the body of the bill. The other instructions printed on the Form of the bills should also be carefully followed.

Note – In the CPWD Divisions as well as the divisions of other Departments where the Divisional Officers have been authorized to draw pay and allowances of officers and staff by cheques [vide paragraph 3.2.1(a)] the following procedure shall be followed for preparation, checking of bills and for drawal of cheques therefor:-

(a) The Administrative Branch of the Division shall be responsible for preparation of bills. That branch shall maintain the Bills Register in G.A.R. 9 as well as other subsidiary registers connected with the drawal of bills. The bills shall be presented by the Administrative Branch to the Accounts Branch headed by the Divisional Accountant for check and payment of the bills.

(b) The Accounts Branch on receipt of the bills from the Administrative Branch will conduct the required checks as laid down in the CGA(R&P), 1983.

(c) After check of the bills, the Accountant will record the pay order. After getting the pay order signed by the Divisional Officer, cheques by designation of the D.D.O., will be drawn in regard to the bills of officers desiring payment in cash and crossed Account Payee cheques will be drawn in the name of the payees in case of officers desiring payment by Cheque. In either case the cheques will be for the net amount payable and an entry in Form CAM 10 will be made. Similarly, for claims to Travelling Allowance, LTC, separate bills should be prepared.

(d) The D.D.Os / C.D.D.Os will prepare separate Pay Bill Registers in respect of Government servants joining Government service on or after 01-01-2004. The DDOs/CDDOs will have to prepare separate Pay Bills in respect of these Government servants and will send the same with all other schedules to the Pay and Accounts Officer so as to reach him on or before 20th (15th in the case of DDOs/CDDOs situated in far flung areas not easily accessible) of the month to which the Bills relate. Cheque Drawing DDOs may note that henceforth in respect of Government servants joining service on or after 01-01-2004 they will only prepare Pay Bills and not make payment. Such Bill will be sent by them to the Pay and Accounts Offices for pre-check and payment.

(e) The DDO/CDDO will prepare a recovery schedule in duplicate in the prescribed Form for the contributions under Tier-I and attach them with the Pay Bills. The amount of the contributions under Tier-I should tally with the total amount of recoveries shown under the corresponding Column in the Pay Bill.

(f) It may be noted that along-with the salary bill for the Government servants who join service on or after 01-01-2004, the DDO/CDDO shall also prepare a separate bill for drawal of matching contributions to be paid by Government creditable to Pension Account.

(g) The bill for drawal of matching contribution should also be supported by schedules of recoveries in prescribed Forms.

(h) On receipt of the Salary Bills in respect of Government Servants joining service on or after 01-01-2004, PAO will exercise usual checks and pass the bill and make the payments. After the payments is made and posting is done in the detailed Posting Register, one set of schedules relating to Pension Contributions will be detached from the Bills as is done in the case of other schedules such as Long Term Advances etc.. The Schedules will then be utilized for posting the credits of Contributions in the Detailed Ledger Account of the individual.

(i) The employees contributions under Tier-I and Tier-II, and Governments Contributions should be posted in different Columns of the individual ledger account (to be maintained in the prescribed format) and Broadsheet tallied with the accounts figures as being done in the case of GPF/Long Terms Advances.

(j) The accounts should not be mixed with GPF Accounts and these records/ledger accounts should be independent of GPF accounts maintained in the case of pre-01-01-2004 entrants.

(k) The PAO will consolidate the information available in the New Scheme Schedules received from the various DDOs and forward the same in floppy in the prescribed form to Principal Accounts Office by 12th of the month following the month to which the credit pertains. Principal Accounts Office in turn will consolidate the information and send the

same in electronic form to the Pension Regulator appointed by the Govt. for the purpose by the 15th. Till The Regulator is appointed by the Govt. the same will be sent to Central Pension Account Office by the above mentioned date.

II. Classification

18.2.3 Bills paid at the counter of Pay and Accounts Office incorporated in the accounts are kept by the Pay and Accounts Officer. Drawing Officers are, however, responsible for giving sufficient particulars on the bill necessary for determining the accounts classification (vide Rules 1 and 2 of Appendix 4).

Bills paid by drawal of cheques by the Divisional Officer of C.P.W. Division of the Departments should, however, be incorporated in the monthly accounts of the Division in accordance with the procedure prescribed in Chapter 22.

Note – The cost of any special establishment for acquisition of land entertained under orders of Government by a Civil Officer acting as a Public Works Disburser, is chargeable as the cost of the works concerned and not as general establishment charges, vide paragraph 17.1.3

18.2.4 If as permitted by Rule 65 of CGA(R&P) Rules, 1983 emoluments upto the date of transfer are not drawn before a Government servant proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointments being clearly specified on the bill.

Note 1 – The last pay certificate should give all the necessary information so that the allocation may be correctly noted by the drawing officer in the bill of the new office.

Note 2 – Arrears of pay and allowances of such members of the staff as have been transferred and in respect of whom last pay certificates have already been issued, should in no case be drawn by the Division from which they have been transferred.

18.3 DISTRIBUTION OF PAY AND ALLOWANCES

I. General

18.3.1 Special attention is invited to Rule 92 of C.G.A.(R&P) Rules, 1983 prescribing the procedure for distribution of pay and allowances to establishments. Acknowledgements should, as far as possible, be taken on office copies of bills, but where this may not be convenient or advisable as in the case of scattered establishments, consolidated receipts on Acquittance Roll, Form G.A.R. 24, may be obtained separately for each set of payments made at one place or at one time.

Note Acquittance rolls and receipted office copies of bills are not required to be submitted to the Accounts Officer, but as they are important records, they should be stamped “paid” and preserved carefully for such periods as may be prescribed by Government.

18.3.2 Cash drawn on pay and travelling allowance bills of establishments should not be mixed with regular cash balance of the Department, if any, vide paragraph 6.2.4. A cash book in Form GAR 3 should be maintained for pay and travelling allowance bills in accordance with Rule 13 of CGA(R&P) Rules, 1983. An account of undisbursed pay and allowances should be kept in a Register in Form G.A.R.25. Entries of the total and particular amounts of undisbursed pay and allowances may be made against each bill serially and subsequent payments thereof entered in the appropriate column of the Register and the Cash Book, each entry being attested by Drawing

and Disbursing Officer. From this Register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund, either in cash or by short drawal from the next bill.

18.3.3 A bill register in the form GAR 9 should be maintained by all Heads of Offices who are authorized to draw money on account of pay and allowances etc by Cheque on bills signed by them. The register should be reviewed monthly by a Gazetted Officer and the result of review recorded thereon.

II. Miscellaneous Recoveries from Establishment

18.3.4 Normally the Security is to be obtained in the form of fidelity bonds as per the procedure laid down in Rule 275 of General Financial Rules, 2005. However, recoveries on account of security deposits of employees made in cash when their pay is disbursed, should be credited in the Cash Book of the disbursing officer.

Note 1 – The Administrative Ministry/Administrator concerned in consultation with the Accounts Officer may, however, prescribe that security deposits should be deducted from pay bills.

Note 2 – The rule in this paragraph applies mutatis mutandis to all recoveries from employees which are creditable under the rules of same head in the compiled accounts of the division.

18.4 SPECIAL ARRANGEMENTS TO PREVENT DELAYS IN PAYMENTS

18.4.1 To prevent abnormal delays in payments to establishments in exceptional cases, pay and allowances of subordinates employed in out of the way places may be remitted to them by postal money order at Government cost/Bank Draft at the nearest branch of Public Sector Bank under the orders of the Administrative Ministry/Administrator concerned.

18.4.2 If the encashment of a bill for an advance on transfer is likely to delay a transfer which is urgently necessary in the public interest, the advance may be made from the permanent cash imprest (if any), works imprest or other available cash in the hands of the disbursing officer concerned, pending recoupment when the bill is subsequently passed and encashed. In the accounts of such cash, the amount advanced should not be charged off as a final transaction, but recorded as a temporary advance, so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

18.5 COMMUNICATION OF SANCTION TO PAY AND ACCOUNTS OFFICER

18.5.1 All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary appointments should at once be communicated to the Pay and Accounts Officer. Changes in the personnel of the establishments and in their emoluments should be indicated in pay bills and absentee statements by the authorities preparing those documents, who are responsible that orders of competent authority are obtained in each case as required by the rules.

18.5.2 In the case of all transfers of divisional, sub-divisional or other executive charges, a report of transfer of charge should be prepared in the manner prescribed by Government and sent to the Pay and Accounts Officer through the Superintending Engineer. Whenever the transfer of charge is prolonged so that two Government servants may be entitled 'to draw pay

and allowances simultaneously for the same appointment (see Audit Instruction under Fundamental Rule 107), the Superintending Engineer should intimate to the Pay and Accounts Officer if the time taken is reasonable and the relieving officer may be considered as on duty for the period. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he were on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive.