

REPORT ON
“3-DAY TRAINING PROGRAMME ON
OFFICE PROCEDURE AND
MANAGEMENT”

(LEGAL, ETHICS MATTERS AND FINANCIAL MANAGEMENT)

Date : 21st to 23rd November, 2017

Venue : SCERT, Conference Hall

ORGANIZED BY : STATE COUNCIL OF EDUCATIONAL
RESEARCH AND TRAINING, ASSAM
KAHILIPARA, GUWAHATI-781019

A 3-Day Training Programme on “**Office Procedure and Management (Legal, Ethics matters and Financial Management)**” was organized in the Conference Hall of SCERT, Assam w.e.f. 21st to 23rd November, 2017. The programme was conducted as the prefix schedule day wise.

DAY I (21-11-2017)

The day’s work was started with an inaugural session. Smti Sewali Devi Sharma, ACS, Joint Secretary to the Govt. of Assam, Elementary Education Department, Dibesh Mishra, Chief Conservator of Forest, Tarun Chandra Chutia, Senior Advocate, Gauhati High Court and Dr. Nirada Devi, Director, SCERT, Assam were present in the meeting. The Director, SCERT, Assam delivered welcome address and stated that this is a privilege to welcome all the dignitaries present in the meeting as well as the participants. She said that we as a manager do some mistakes due to ignorance, lack of guidelines, law, etc. Education is the most crucial area where the youths are associated. Sharing with Resource Persons in concerned field will surely help us as head of institution to correlate with legal matters. At the end of the training, feedback will be collected from the participants.

Explaining the objectives of the training Sri Bren Chandra Bora, Coordinator of the training said that at the end of the training, the participants will be able to-

- explain the structure of State Government Accounts and its classification
- explain and list out the duties of estimating officers and departments in preparation of budget
- explain the standards of financial liabilities of the head of the institutions
- explain the procedure of submission of utilization certificates
- explain the procedure of TA rules/DFP rules/AMA rules
- describe different types of rules under FRs & SRs including leave rules, etc.
- explain the various provisions of the Assam Fiscal Responsibility and Budget Management Act
- describe Code of Ethics for Public Servant with moral obligation
- describe responsibilities of the head of the educational institutions in respect of dealing the Court cases

Speech of Chief Guest

Smti Sewali Devi Sharma, ACS, Joint Secretary to the Govt. of Assam, Elementary Education Department, Dispur delivered speech as Chief Guest and said-

- Error is human and learning is a continuous process
- It is observed that most of the head of the institution do as per the assistant due to their ignorance
- Principals of TEIs as head should conversant with the rules and regulations
- Acquaintance with knowledge in legal matters can lessen the court cases
- We should go with rules and should not breach the rules under any circumstances to avoid court cases/ RTI petition

Speech of Special Guest

Sri Tarun Chandra Chutia, Senior Advocate, Gauhati High Court delivered speech as Special Guest highlighted on the matters like how appointment should be done legally, what rules govern the education department, rules of transfer of a Govt. employee, preparation of gradation list, appointment under compassionate ground, etc.

Speech of Guest of Honour

Sri Hridesh Mishra, Chief Conservator of Forest appreciated SCERT, Assam for arranging this kind training which is essential for head of the TEIs and termed it as training of trainers. The ethics is helpful especially for the people. Education in real sense is inherently associated with moral education. Most the organization do mistake due to financial illiteracy. We should pay attention in financial literacy. Still most people afraid of bank transaction due to lack of knowledge in financial arena. We should pay small attention in financial matters. Legal aspect of office procedure is important. We should we in such a way so that it helps to grow the leadership of others.

Session I

After a short tea break Sri Tarun Chandra Chutia, Senior Advocate, Gauhati High Court conducted the session on RTI matters, Transfer, Attachment, retirement, preparation of Gradation list, Suspension, etc. and exchange ideas with the participants. He gave replies on the question/doubts of the participants. He highlighted on the following points-

- To avoid RTI cases should prefer to give photocopy rather than certified copy
- We should have a guidelines regarding time for keeping the answer script with the authority
- SCERT, Assam should have issued a notification. It should have own rules.

- Once the script is evaluated, it cannot be reevaluated
- In case of withdrawal of attachment we should write to the higher authority or for replacement
- Transfer is a incident of service and it rests on the authority
- Salaries of employees are to be release from the date of joining
- Age of employees is calculated on the basis of H.S.L.C. certificate
- From fixation of seniority the criteria are considered as Date of Regularization, Date of Joining and Date of Birth, etc.
- Seniority is same upto 15 days from the date of joining
- Appointment under 4(d) is valid for 1 year. It can be extended for another 6 months
- In case of suspension, it must be reviewed every after 3 months by the reviewing authority

Session II

The session was conducted by Dr. Upendra Nath Bora, IAS (Retd) on “**Moral Obligation & Code of Ethics for Public Servant**”. He initiated the discussion on the following points and gave replies on the questions asked by the participants. He said that repeated action is habit and it reflects in personality of a person. Generally our minds are filled with negative attitude. Our inner discipline helps up in self control. We should not forget that we are the servant of the citizen. Before doing anything we should ask our minds- it always shows right direction. We the officers should always use soft skill and should extinguish our ego because it destroys our physiology.

WHY?

- Corruption/ Scams
- Citizen centricity
- Blissful Life
- Development of Attitude
- The Thought process
- Organizational Commitment
- Enjoying your service
- Teac Spirit
- Conflict Management
- Wholesome world

Corruption perception Index (2015)

Denmark	91		India	38
Finland	90		China	37
Sweden	89		Pakistan	30
New Zealand	88		Russia	29
Netharland	87		Nepal	27
Norway	87		Bangladesh	25
Switzerland	86		Afghanistan	11
Singapore	85		North Korea	8
Canada	83		Somalia	8
UK/ Germany	81		Total = 168; 100=v. clean	
United States	76		0=Most corrupt	

Major States by respective anti corruption (2006-10)

Bihar	0.88		Karnataka	0.29
Gujarat	0.69		Rajasthan	0.27
Andhra Pradesh	0.61		Kerala	0.27
Punjab	0.60		Maharastra	0.26
Jammu & Kashmir	0.40		Uttar Pradesh	0.21
Haryana	0.37		Odisha	0.21
Himachal Pradesh	0.35		Assam	0.17
Tamil Nadu	0.29		West Bengal	0.01
Madhya Pradesh	0.29			

Corruption

- Abuse of entrusted power for private gain
 - Grand – high level, distort policies, benefit at the expense of public good
 - Petty – everyday abuse of entrusted power by low & middle level public official
 - Political – manipulation of policies, institutions, rules & procedures in the allocation of resources & financing by political decision makers.
- According to World Bank, corruption adds upto 10% of the total cost of doing business globally, & upto 25% of the cost of procurement contracts in developing countries
- Corruption suppress competition & innovation- hampering entrepreneurship & economic growth

World Happiness Index

Denmark	1		India	118
Switzerland	2		Liberia	150
Iceland	3		Guinea	151
Norway	4		Rwanda	152
Finland	5		Benin	153
Canada	6		Afghanistan	154
Netherland	7		Togo	155
Australia	9		Syria	156
USA	13		Burundi	157

Morality

- Human beings special privilege
- Moral obligations
- Is of Ought
- Self sacrifice
- Control selfish desires, sensuous demands- indriyanigraha, anasakti, niskamata, cittasuddhi
- Virtues like – love, compassion, forgiveness, friendship, brotherhood, etc.
- Rising from a lower plane of animal demands to a higher spiritual plane

Basic Presuppositions of Morality

- Freedom
- The Law of Karma
- Rebirth& Samsara
- Immortality of the soul
- Avidya

Justification of Morality in India Thought

- Judgment of Moral Obligation
- Don't steal the property of others
- Speak the truth
- You should not break your promise
- Judgment regarding Moral principles
- Stealing is bad
- Speaking the truth is Morally right
- Honesty is a great virtue
- Lying is a vice

Moral Judgment

- Motive and Intention-
- The father punishes his child for his good
- A merchant adopts unfair means (hoarding, black-marketing, adulteration, etc.) to gain wealth
- Motive and Consequence-

- A skillful surgeon performs an operation most carefully in order to cure a patient; but in spite of his efforts the patient dies

Moral Obligations

- Recognize the action to be right
- Accompanies moral judgments
- Authoritative/ Obligatory in character
- Not physical compulsion
- Ought, Not must
- Self imposed
- Freedom of choice
- Cannot be an external authority
- The self itself is the source of moral obligatory

Moral Standards

- Hedonism
 - Metaphysical
 - Psychological
- Rationalism or Rigorism
- Perfectionism

Ethics

- 'Ethics' is the "moral principle that governs or influence a person's behavior"
- Ethics is thus
 - A benchmark of human behaviour
 - Influenced either by the emotions of life or the actions people perform in situations

Ethical Responsibilities for officials

- Rule No. 1 : You are responsible for your own actions
- Rule No. 2 : You are not "just following orders"
- Rule No. 3 : You cannot blame others (co-workers, clients) for your unethical behaviour

Code of Ethics for Public Servants in Assam

1. To observe punctuality in attendance & work
2. To show politeness & to have attitude to help

3. To follow openness or transparency in the public administration
4. To be conversant with various laws, rules & regulations, Govt. instructions, relevant to the entrusted work
5. To ensure expeditious final disposal as per law by avoiding unnecessary adjournment/postponement in the hearing in any proceeding
6. To ensure expeditious grant of relief in cash or kind in accordance with relevant rules/instructions
7. To follow scrupulously the rules & procedure in the appointment matters
8. To maintain up to date regularly the cashbook, relevant registers, of entrusted work as per rules
9. To make always the physical verification before giving any certificate/ endorsement or entry in any register or document regarding the receipt of any goods in terms of quantity & quality or the receipt of any services or execution of work on the basis of which payment is made
10. To ensure that there is prompt & timely submission of periodical reports & returns
11. To ensure that timely reply or intimation is sent relating to the entrusted work
12. To inspect & supervise the work or the subordinates

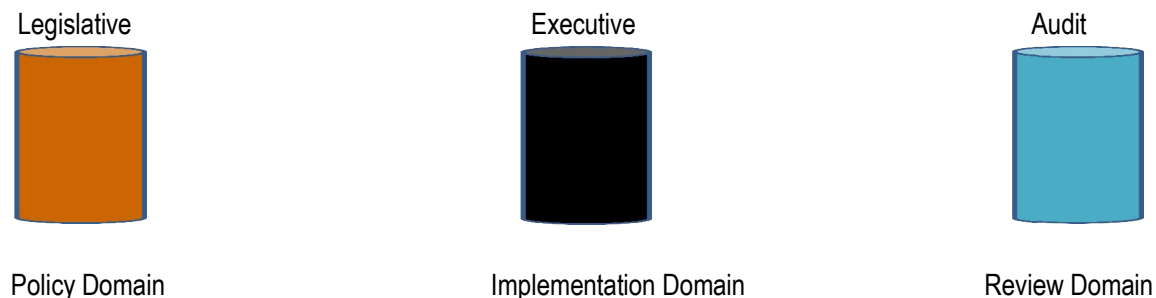
On the whole, to work always with the utmost sincerity & devotion to duty & with integrity

Session III

The session was conducted by Amalendu Bhattacharjee, AFS (Retd) on “**Government Accounting and Preparation of State Budget**”. He conducted his session on the areas mentioned below showing the powerpoint presentation.

I.Govt. Financial Administration

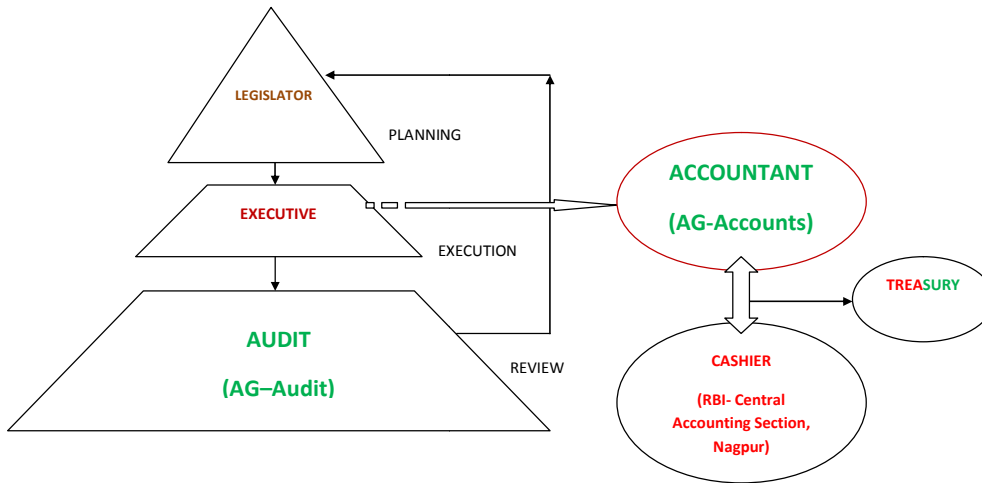
Three Control pillars of administration



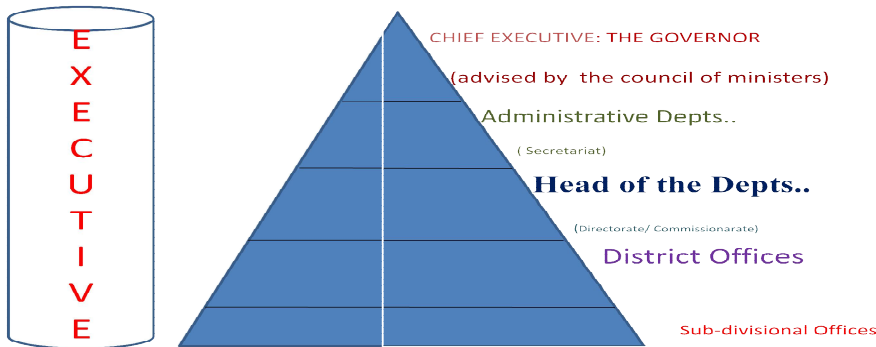
ACCOUNTING ENVIRONMENT & PLAYERS

-Functional Mechanics

THREE TYRE MANAGERIAL PYRIMID

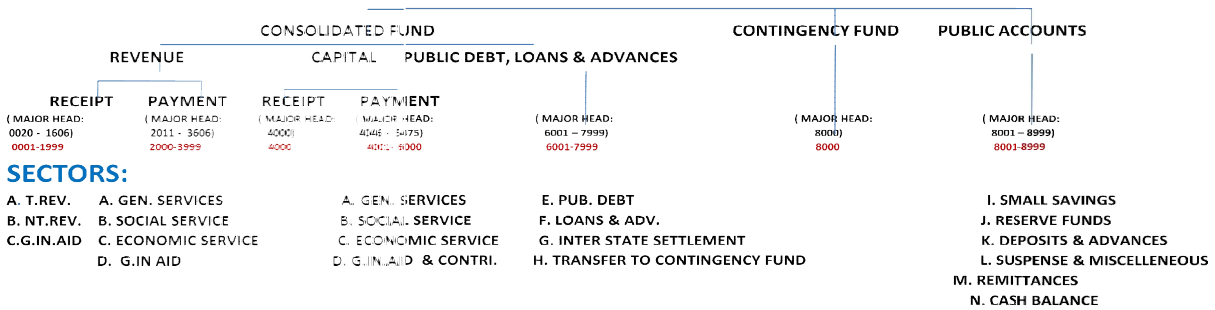


THE EXECUTIVE HERIERCHY



II(a). GENERAL OUTLINE OF THE ACCOUNTING SYSTEM

MAIN DIVISIONS OF GOVT. ACCOUNTS



A. General Services

- Sub-** a) Organs of State (2011-16)
- Sub-** b) Fiscal Services (2020-47)
- ORS:** c) Interest Payment (2048-49)
- d) Administrative Services (2051-2070)**
- e) PENSION & Misc. General Services (2071-75)
- f) Defence Services (2076-79)

B. Social Services

- a) Education, sports, Arts & Cultures (2202-05)
- b) Health & Family Affairs (2210-11)
- c) W.Supply,Sanitation,Housing & Urban Dev.(2215-17)
- d) Information & Broadcasting (2220-21)
- e) Welfare of SC,ST & OBC (2225)
- f) Labour & Labour Welfare (2230)
- g) Social Welfare (2235-45)
- h) Others (2251-52)

C. Economic Services

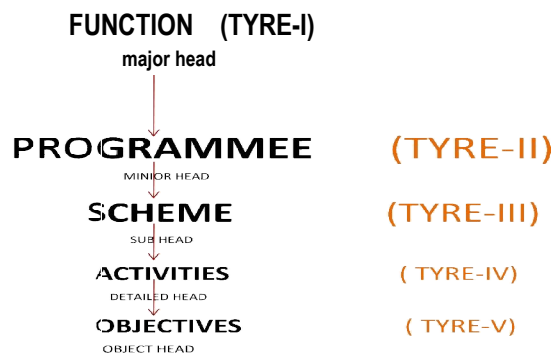
- a) Agri. & allied activities(2401-35)
- b) Rural Development(2501-15)
- c) Spl Area Programme(2551-75)
- d) Irrigation & Flood Control (2701-11)
- e) Energy (2801-10)
- f) Industry & Minerals (2851-85)
- g) Transport (3001-75)
- h) Communications (3201-3275)
- i) Science, Tech. & Environent(3401-35)
- J) General Economic Services (3451-75)

D. Grants-In- Aid & Contributions (3601-06)

II(b). Accounts Classification - General Principles

- A. Most distinctive feature is the minute elaboration with which the transactions of receipt & payment are differentiated & classified
- B. Conventional pattern of classification along organisational line existed till 1973-74
- C. First paradigm shift in principles of classification, as per recommendation of mukherjee committee was effective from 1974-75
 1. Uniform classification for the budget, accounts and plan
 2. Present the objectives & purpose of govt. Expenditures clearly in terms of meaningful functions, programmes and activities rather than along organisation line
 3. Serve as means to secure itemised control over expenditure
- D. Subsequent changes as per ghai committee(1987) and lahiri committee(1996) are based on 1974 model.

5-Tyre Object Classification



SEVEN TIER CLASSIFICATION-CONTD..- Example2

Codification	Organization-Function Etc.
14	Demand For Grants: Home & Political Deptt (POLICE)
2055	Major Head: Police (Function)* Ty-I
2055-00	Sub major Head: Nil (Sub-Function) Ty-II
2055-00-001	Minor Head: Direction and Administration Ty-III (Program)*
2055-00-001-0172	Sub Head: Head Qtrs. Estt. (Scheme)* Ty-IV
2055-00-001-0172-000	Sub-sub Head: Nil (Sub-Scheme/Activity)* Ty-V
2055-00-001-0172-000-01	Detailed Head: Salaries (Object)* Ty-VI
2055-00-001-0172-000-01-05	Sub- Detailed Head: LTC(Leave Travel Concession) (Sub-Object) Ty-VII
2055-00-001-0172-000-01-05	20 Coded Accounting Classification(7-Tyre*) Head

III. Duties and responsibilities

1. Budget (Budget Manual, FRBM Act)

2. Entering into liabilities – procurements (AFR)
3. Establishment(FR-SR, Service Rules, Pension Rules, other employee benefit Rule)
4. Claims (AFR)
5. Sanction & Ceiling(AFR,DFP Rules, Budget Manual)
6. Receipts/Payments (AFR)
7. Accounts (AFR, Govt. accounting Rule)
8. Returns(Budget Manual)
9. Audits(AG's Audit Manual)

Preparation & Concept of State Budget

STATE BUDGET PREPARATION

Resources:

1. Assam Budget Manual(2012)
2. Assam Fiscal Responsibility & Budget Management Act, 2005
3. The Constitution of India
4. List of Major and Minor Heads of Accounts of Union and States
5. Government Accounting Rules,1990

Concept: Budget & Its Scope

Why budgeting

- ❖ Governing is Budgeting: Budgets are the *Primary* Instruments through which Governments announce their Purposes, Priorities, and Intentions.
- ❖ Government has the power to spend, to tax, to borrow -- to spend, they must tax and borrow, but their power to make things happen starts with spending.

What is budgeting

- ❖ Government budgets are basically SPENDING PLANS or ESTIMATES
- ❖ for administrative / functional units or sectors for a specified time, that are enacted into law
- ❖ These plans are also supported by plans on resources mobilisation through revenue earnings for matching spending
- ❖ Annual Financial Statement of the estimated receipts and expenditure – is the term used for the budget in the Constitution

Administrative/ Functional Units or Sectors

<u>A. General Services</u>	<u>B. Social Services</u>	<u>C. Economic Services</u>
a) Organs of State (2011-16)	a) Education, sports, Arts & Cultures (2202-05)	a) Agri. & allied activities(2401-35)
b) Fiscal Services (2020—47)	b) Health & Family Affairs (2210-11)	b) Rural Development(2501-15)
c) Interest Payment (2048-49)	c) W.Supply, Sanitation, Housing & Urban Dev.(2215-17)	c) Spl Area Programme(2551-75)
d) Administrative Services (2051-2070)	d) Information & Broadcasting (2220-21)	d) Irrigation & Flood Control (2701-11)
e) PENSION & Misc. General Services(2071-75)	e) Welfare of SC,ST & OBC (2225)	e) Energy (2801-10)
f) Defence Services (2076-79)	f) Labour & Labour Welfare (2230)	f) Industry & Minerals (2851-85)
	g) Social Welfare (2235-45)	g) Transport (3001-75)
	h) Others (2251-52)	h) Communications (3201-3275)
		i) Science, Tech. & Environ.(3401-35)
		J) General Economic Services (3451-75)

D. Grants-In- Aid & Contributions (3601-06)

Constitutional Provisions

- ❖ Article 149 Article 205
- ❖ Article 150 Article 206
- ❖ Article 151(2) Article 266
- ❖ Article 198 Article 267
- ❖ Article 199
- ❖ Article 202
- ❖ Article 203
- ❖ Article 204

Stake Holders

Who are the Stake Holders?

- ❖ Strategic Level

Legislature & Audit

- ❖ Execution Level
 1. Administrative Deptt.
 2. Heads of the Deptt.
 3. District Offices
 4. Sub-District Offices
- ❖ Outside Agents
 1. Public – in general
 2. Economists
 3. Investors/ Business Houses

Budget Classification & Accounting

- ❖ Consistency between BUDGET, PLAN & Accounting
- ❖ Govt. Accounting Principles are followed

Duties of the Estimating Officers

Who are the estimating officers

- ❖ All head of the offices at the execution level except Administrative Deptt. and AG
- ❖ The estimating officer is responsible for preparing any part of the estimate of the department which he belongs to

Duties

- ❖ Estimating officer, on receipt of 'blank form' from the controlling officer shall have to prepare the budget estimates, in triplicate, by filling them. Further, he shall be personally responsible to the finance department for correctness of the material furnished on the basis of which the budget estimate is prepared.
- ❖ The columns he is to fill in include:
 - (a) Actual of the previous year (by sub head of appropriation only)
 - (b) Original sanctioned estimate of the current year (detailed head)
 - (c) Actual of last 7 months of the previous year (detailed head)
 - (d) Actual of first 5 months of the current year(detailed head)
 - (e) Revised estimate for the current year (Sub-Head)
 - (f) Proposed estimate for the Coming year (detailed head)
 - (g) Explanatory Remarks

- ❖ The controlling officer or the head of the department who is the estimating officer for his own office shall have to critically assess the correctness of the information furnished by his subordinate offices before consolidation of the estimate of the department
- ❖ He is to ensure that the re-appropriation figures and supplementary Demand figures have correctly been entered in the columns (b) & (e)

Duties of the Administrative Department

- ❖ Communicating the Blank Form of budget estimate to the Controlling Officer
- ❖ Final review of the Departmental Budget submitted by the Controlling Officer before forwarding to the Finance department latest by last part of October tentatively.
- ❖ Should appoint a NODAL OFFICER for the purpose of timely preparation and submission of budget proposal. He will liase with the Controlling officer and the Finance Deptt. in these matters

Budget Preparation

- ❖ As per Budget Calendar Budget processing starts with the issue of Budget Circular by Finance Department usually in the month of August
- ❖ Supply of FORMS for preparation of budget
- ❖ Estimating Officers are to fill in the FORMS
- ❖ Basis of the filling in is normally the records on approved budget and actual of current year and previous year with realistic assessment for future
- ❖ The most important point to be remembered is that with the Budget Estimate of the next year the Revised Estimate of the Current year are also placed.
- ❖ For salary component of the budget ' FORM-L' is the important document and is to be filled in accurately. Separate Form L is to be submitted covering posts brought from plan to non-plan through normalisation process and also for vacant posts
- ❖ Incomplete or inaccurate information in Form-L may lead to shortage of provision under Salary Head
- ❖ For estimate of REVENUE and RECEIPTS existing rates of taxes, duties, fees etc are to be the basis. Actual realisation expected are to be made along with arrears of previous year and advance collection for coming year.
- ❖ For State Plan Schemes, estimate should conform to the financial Outlay and approved schemes as initiated by the P&D Deptt.
- ❖ For centrally Sponsored/ Central Sector Schemes , including NEC, Externally aided projects,

- estimated spill over of previous year received from sources but not budgeted then should figure separately;
- Estimated arrear Central assistance to be included
- Approved pattern of share should be figured
- ❖ In the budget estimate on LOAN component (both Plan & Non-Plan) under Minor Heads 190(PSU), 191(ULBs/RLBs,Corpn.) and 195(co-operatives) the name of institutions to whom loan are proposed are to be mentioned below minor head under respective Major Heads (6202 – 7615)
- ❖ Estimates for Major Works carried out by the works Deptts. should be accompanied by a schedule format(Form H)
- ❖ Normally no proposals for New Expenditure are to be included in the estimate. Separate proposals are to be made to the Finance Department in prescribed form-” Memorandum for Proposals involving expenditure in New Services”. On approval by Finance the same would be included on recommendation by the Administrative Deptt.
- ❖ The estimating officer should give special attention to the ‘Explanatory Note’ wherein detail reason is to be shown in support of the proposed estimate.
- ❖ He should not restrict his reasoning to the limited space provided in the form and add extra sheet, if required, to complete his explanation.
- ❖ The estimate are to be in computerised format(Excel Sheet) and should be forwarded both in hard(two copies) and Soft copies.
- ❖ While non-plan proposal is to reach Finance Department by end of October the State Plan proposal is to reach within 7 days from the date of finalisation of the State Annual Plan

Consolidation and finalisation

- ❖ Consolidation of Budget Estimate occurs at District level, Head of the Department level and at the Administrative Deptt level also (in cases where there are more than one Head of the Deptt under an Administrative Deptt.)
- ❖ In Finance Deptt. the Departmental estimates are scrutinised and after consultation with the Administrative Deptt. enter the figures which it accepts for Revised and Budget Estimate
- ❖ Finance Deptt., before preparation of the Budget estimate, enter figures on items of new schemes being approved by them into the detail estimate
- ❖ The finalised estimate is then sent to the Govt. press for printing by the end of the month of January

Presentation and approval

- ❖ On a date fixed for the purpose the Finance Minister presents the State Govt Budget to the Assembly along with a written speech explaining the features of the budget, the fiscal health of the Govt., changes in the Tax Revenues, important Projects and Schemes to be undertaken.
- ❖ Further he is to submit other documents like Statements under FRBM Act, 2005; SAS(semi annual statements) under MTFP(Minimum term fiscal plan)
- ❖ After general discussion on the budget in the Assembly the Estimate is Voted/ passed by the House as per procedure.
- ❖ This is followed by passing of Appropriation Act appropriating such amount of money as has been approved in the budget into the Consolidated Fund of Assam enabling to process the Allocation of fund and utilisation as per laid down rules/ procedures.

DAY II (22-11-2017)

In the beggning of the days' work Dr. D. K. Dutta gave some direction to the Principals of the DIETs/CTEs/IASEs for preparation of Annual Work Plan and Budget 2018-19 for submission to MHRD, Govt. of India within the stipulated time fixed by Govt. of India.

Session IV

The session was conducted by Ashim Kumar Baruah, AFS (Retd.), F.A. on **“Duties and Responsibilities of Drawing & Disbursing Officers (DDOs)”**. He extended his discussion as follows-

- Under Article 166 of the Constitution of India, executive powers of a State Govt. vest with the Governor.
- The Governor can make rules on the advice of the Council of Ministers headed by the Chief Minister.
- In terms of these provisions, the State Govt. has notified many rules.
- DDOs have to apply and comply with all such rules in their day to day functioning.
- DDOs should therefore have full knowledge of all such rules and regulations.
- DDOs have to ensure that powers exercised by various authorities are in accordance with rules and regulations and are within their powers.
- The powers under various rules are exercised by various authorities such as principal Secretaries/Finance Commissioners, Secretaries/Directors/Heads of Depts. & Heads of Offices.

Main Functions of DDOs

DDOs are responsible to safeguard the interest of state Govt. and comply with various rules and regulations. Their functions will cover, among other things, the following subjects:

- Establishment and service matters of the staff.
- Financial management & control which will include budget preparation, budget implementation, expenditure control, reconciliation & receipt, custody & payment of Govt. money.
- Accounts: will include maintenance of Cash Book, receipt books, making payments as per rules, bank reconciliation, preparation of salary bills and contingent bills, disbursement of amount, keeping of accounts, keeping of supporting records /documents /receipts & submission of various reports to higher authorities.
- Purchase of stores, stationery, etc. and its proper accountal and maintenance of stock registers etc.
- Compliance to audit inspection reports and prompt disposal of audit objections/ observations and
- Miscellaneous matters.

Designating an Officer as a DDO

- The Head of an Office can authorize a gazetted Officer to carry out functions of preparation of various bills and drawal of money from the authorised bank through the treasury and their payment.
- This Officer is designated as Drawing & Disbursing Officer (DDO).
- DDOs are also made responsible to look after establishment and administration, purchase of Office furniture, equipment & stores etc.

Duties & Responsibilities of DDOs

- Head of Office, after declaring a gazetted officer as DDO, is to send a copy of such order and DDO's specimen signature to the treasury duly attested by him.
- His specimen signatures are also sent to paying branch of the bank duly attested by him and someone whose signatures are already available in the bank.
- His duties will include the following:

Establishment matters:

1. Drawal of salaries and regulation of pay and allowances, T.A. Bills, Loans and Advances to the staff and officers working in the office.

2. Service matters of the staff and officers including maintenance of Service Books and verification of service.
3. Follow up action on resignation/termination of service, retrenchment, removal/dismissal from service, retirement and death etc. of Govt. employees working under his administrative control.
4. Payment of retirement benefits to retiring Govt. servants. This will include pension, gratuity, commutation of pension, encashment of earned leave and amount available in his savings fund under State Govt. Employees Insurance Scheme, 1983.
5. In case of death while in service: The following will be admissible:-
 - Death gratuity, Family pension, encashment of earned leave/half pay leave at credit and ex gratia payment, if admissible, Group Insurance Scheme payments and GPF accumulations with interest.

Financial Management and Control

- Budget preparation, execution and expenditure control.
- Accounts.
 - Maintenance of Cash Book
 - Receipt, payment and closing entries.
 - Payment of revenues, receipts & dues of Govt. in to Govt. account.
 - Form & custody of receipt books, issue of duplicates & copies of receipts.
- Bank reconciliation
 - Purpose of bank reconciliation Statement
 - Causes of difference:-
 1. Cheques issued but not presented for payment.
 2. Cheques deposited but not yet collected/credited by Bank.
 3. Cheques received by the bank directly.
 4. Bank charges.
 5. Errors.
 - How to adjust differences.
 - Format for bank reconciliation statement.
 - Withdrawal from the Govt. Account, presentation of claims of and payments to Suppliers.

Session V

Shri A. K. Purkaystha, AFS (Retd.), conducted the session on “**FRs and SRs including Leave Rules, etc.**”. He extended his discussion as follows-

Salient Features of Fundamental Rules and Subsidiary Rules

- *The most terrifying words in the English languages are: I am from the Government and I am here to help – Ronald Reagan*

- Fundamental Rules together with the Supplementary Rules (popularly known as FRSR) are considered the Bible of Rules for the State Government employees.
- Fundamental Rules trace back their origin to the pre-independence time (came to effect from 01-01-1922).
- These are the first set of rules which have been governing the terms and conditions of service of the State Govt. employees till today (of course with amendments from time to time).
- There are a total of 130 Fundamental Rules.
- Supplementary Rules are the rules framed by the President/Governor under various Fundamental Rules. There are a total of 335 Subsidiary Rules.

Introduction & Definitions

- FR - 1 > Introduction to Fundamental Rules
- FR - 2 > Applicability of Fundamental Rules
- FR - 3 > Exception to application of Fundamental Rules
- FR - 5A > Relaxation from application of Fundamental Rules
- FR - 6 > Delegation of power under Fundamental Rules
- FR - 7 > Consultation with Ministry of Finance
- FR - 8 > Power of interpretation of Fundamental Rules
- FR - 9 > Definition of various terms
- FR - 10 > Requirement of Medical Certificate
- FR - 11 > Govt. service is whole time employment
- FR - 12 > Cessation of Lien
- FR - 13 > Retention of Lien
- FR - 14 > Termination / Transfer of Lien
- FR - 15 > Transfer of Service by President
- FR - 16 > Contribution to PF and Pension
- FR - 17 > Drawl of Pay and Allowances
- FR - 17A > Unauthorized absence - break in service
- FR - 18 > Leave not to exceed 5 year

Pay and Pay Fixation

- FR - 19 > Pay not to exceed sanctioned pay
- FR - 20 > Pay during training / course of study

- FR - 22 > Pay fixation
- 23 > Change of pay of a post implies transfer
- FR - 24 > Drawl / Withheld of increment
- FR - 26 > Counting of service for increment
- FR - 27 > Grant of premature increment
- FR - 28 > Pay on reduction to lower post/grade
- FR - 29 > Period of reduction to be specified
- FR - 29A > Pay on setting aside the order of reduction

Additions to Pay

- FR - 44 > Compensatory allowances
- FR - 45 > Residential accommodation
- FR - 45A > Licence fee for Govt. Employees
- FR - 45B > Licence fee for others
- FR - 45C > Emoluments for determination of licence fee
- FR - 46(a) > Permission to receive fees
- FR - 46(b) > Grant of honorarium
- FR - 46(c) > Both fees and honorarium
- FR - 46A > Fee received by Medical Officers
- FR - 47 > Honorarium to Medical Officers
- FR - 48 > When permission not required to receive fees
- FR - 48A > Restriction in applying for patents

Combination of Appointment*

- * This topic is different from combination of past service
- FR - 49 > Pay on officiating appointment
 - (i) Full Charge of higher post
 - (ii) Dual charges of identical posts in same cadre
 - (iii) Additional charge outside office/cadre
 - (iv) Limit on pay and additional pay
 - (v) No additional pay for routine duties
 - (vi) Compensatory and Sumptuary allowance

Deputation out of India

- FR - 50 > Requirement of approval from central Govt.
- FR - 51 > Pay and allowances
 - (1) Pay in India while on deputation abroad
 - (2) Compensatory allowances in the foreign country
 - (3) Exchange rate
- FR - 51A > Deputation abroad to hold a regular post

Dismissal/Removal/Suspension

- FR - 52 > Cessation of pay and allowances
- FR - 53 > Entitlements on suspension
- FR - 54 > Pay on reinstatement on appeal
- FR - 54A > Pay on reinstatement by court order
- FR - 54B > Pay on reinstatement on due course
- FR - 55 > No leave while under suspension
- A G/s under suspension shall be entitled to the following payments -,
- A subsistence allowance at an amount equal to the leave salary which the G/s would have drawn if he had been on leave on half average pay or half pay and in addition D/A based on such leave salary:
- Provided that where the period of suspension exceeds three months, the authority which made or is deemed to have the order shall be competent *to vary the amount of S/A for any period subsequent to the period of first three months* as follows :
 - ✓ The amount of S/A may be increased by a suitable amount, not exceeding 50% of the S/A admissible during the period of first three months,
 - ✓ if in the opinion of the authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the G/s.
 - ✓ The amount of S/A may be reduced by a suitable amount not exceeding 50% of the S/A admissible during the first three months,
 - ✓ if in the opinion of the authority the period of suspension has been prolonged due to reasons, to be recorded in writing, directly attributable to the G/S.
 - ✓ The rate of D/A will be based on the increased or decreased amount of S/A admissible

- b) Any other compensatory allowances admissible from time to time on the basic pay of which G/s was in receipt of on the date of suspension subject to fulfillment of the conditions laid down for drawal of such allowances:

Provided that the G/s shall not be entitled to the compensatory allowances unless the said authority satisfied that the G/s continues to meet the expenditure for which they are granted.

- 2) No payment under sub-rule (1) shall be made unless the G/s furnishes a certificate that the G/s is not engaged in any other employment, business, profession or vocation.

Adm. Instruction – Above rule is applicable in the case of both permanent and temporary G/S.

- State Govt. clarification under FR 53 –
- ✓ S/A to be treated as pay for calculation of D/A and other compensatory allowances.
- ✓ Power for second or subsequent review to-
 - Decrease the increased S/A or
 - Increase the decreased S/A
 - Quantum of increase and decrease depends on who is at fault for delay in conclusion of the DP
 - Directly attributable to the G/S
 - Not Directly attributable to the G/S

Retirement -

- FR 56 (a)– The date of compulsory retirement of a G/s is the date on which he attains the age of 55 years.
- ✓ He may be retained in service after this age with the sanction of the State Govt on public grounds which must be recorded in writing &
- ✓ Proposal for retention of a G/s in service after his age should not be made except in very spl circumstances
- ✓ The age of compulsory retirement of G/s raised to–
- ✓ 58 years from 55 years vide notification No. AAP/1434/77/37 dated 18/07/1977
- ✓ 59 years from 58 years vide notification No. AAP.... dated ...2005 w.e.f 01/01/06
- ✓ 60 years from 59 years vide notification No. AAP....dated w.e.f 01/11/2007
- ✓ Retirement of a G/s should take effect from the after noon of the last day of the month in which employee concerned attains the age of superannuation.

FR 56 (b) – Notwithstanding anything contained in this rules, the authority if he is of the opinion that, it is in the public interest to do so, retire a G/s by giving him

- ✓ notice of not less than 3 months in writing or
- ✓ Three months pay and allowances in lieu of such notice
- ✓ After he has attained 55 years of age or 25 years of service whichever is earlier

(c) Any G/s may by giving notice of not less than 3 months in writing to the authority, retire from service after he has attained the age of 50 years or 20 years of service whichever is earlier

- Compulsory retirement –
 - i. The rule is not intended to take penal action
 - ii. It involves no civil consequences
 - iii. It does not cast any stigma
 - iv. It does not involve any penal action
 - v. The rule confers the authority an absolute right to retire a G/s on attaining age of 50
 - vi. The presumption is that order has been passed in public interest
 - vii. The decision is administrative
 - viii. The court cannot sit as a court of appeal on facts over the decision of Govt unless the decision is capricious or arbitrary or .. Or..
- Voluntary retirement-
 - i. Reciprocal right of a G/s.

While the Govt reserves its right to compulsory retire a G/s, even against his wishes, there is corresponding right of the G/s to voluntary retire from service by giving Govt 3 months notice in writing.
 - ii. There is no question of acceptance of the request for voluntary retirement.
 - iii. The High Court committed an error of law in holding that consent of the Govt was necessary.
(Dinesh Chandra Vs State of Assam AIR1978 SC17)

Leave

- iv. FR - 58 to FR – 104
- v. Note - These Fundamental Rules have since become more of obsolete/historic in nature and have been taken over by the CCS (Leave) Rules, 1972.

Joining Time

- FR 105 –Joining time may be granted to a G/s to enable him –

- (a) to join a new post either at the same or a new station without availing himself of any leave on relinquishing charges of his old post;
- (b) to join a new station on return from-
 - (i) leave of not more than six months duration;
 - (ii) leave other than those specified in sub-clause (i) when he has not had sufficient notice of his appointment to the new post, etc.
- Joining time continued-
- FR - 105 to FR – 107
- FR 106 - SR 138 – Not more than one day is allowed to a G/s in order to join a new post when the appointment to such post does not necessarily involve a change of residence from one station to another. A holiday counts as a day for the purpose of this rule.
- SR 139 – In case involving a necessary change of station the JT allowed to a G/s is subject to maximum of 30 days. Six days are allowed for preparation and in addition, a period to cover the actual journey calculated as follows –
 - (a) (i) Travel by aircraft - Actual time occupied
 - (ii) For the portion of journey which he travels
 - By railway- 500 km – one day
 - By ocean steamer – 350 km –one day
 - By river steamer – 150 km – one day or any longer time actually occupied in the journey
 - By motor car – 150 km
 - In any other way – 25 km
- FR – 107 > Joining time pay
- FR - 108 > No pay after expire of joining time
- FR - 108A > Joining time on appointment

Foreign Service*

- * This has different meaning than what is meant literally. In other words, it is not service abroad, but has a meaning as defined under FR - 9(7)
- FR - 109 > Applicability of FR-110 to FR-127
- FR - 110 > Sanction of transfer to foreign service
- FR - 111 > Admissibility of transfer to foreign service
- FR - 112 > Transfer to foreign service while on leave

- FR - 113 > Continuity in own cadre during f.s
- FR - 114 > Drawl of during foreign service
- FR - 115 > Contribution for pension and leave
- FR - 116 > Rate of contribution for pension and leave
- FR - 117 > Basis for fixing rate of contribution
- FR - 119 > Remittance of contribution and interest
- FR - 120 > No right to withhold or refund contribution
- FR - 121 > No gratuity / pension from foreign employer
- FR - 122 > Leave during foreign service in India
- FR - 123 > Leave during foreign service outside India
- FR - 124 > Pay during f.s not considered for pay fixation
- FR - 125 > Return from foreign service
- FR - 126 > Pay and contribution after return from f.s
- FR - 127 > Recovery of cost for additional establishment

Service under Local Fund*

- Local Fund has been defined under FR-9(14) and bears the same meaning here.
FR - 128 >
- FR - 129 >
- FR - 130 >

Happiness of Society is the end of Governance.

Session VI

Shri Robin Kumar Byzarbarua, AFS, Retired Director, Finance and Budget Department, Govt. of Assam conducted the session on “**TA Rules/ DFP Rules and AMA Rules**”. He extended his discussion illustrating the rules of Travelling Allowances, entitlement, amount fixed classwise, sanctioning power of DDOs as per Delegation of Financial Power, etc. He explained the points raised by the participants regarding their doubts in this regard. He requested all the DDOs to ascertain the genuinity of cases in case of medical reimbursement.

DAY III (23-11-2017)

Session VII

Shri Amalendu Bhattacharje, AFS (Retd.), F.A. conducted the session on “**Audit Compliance and Settlement of Inspection Reports issued by Audit**”. He extended his discussion as follows-

Introduction

- The CAG is responsible to audit all expenditure from the Consolidated Fund of the State
- Principle Accountant General(Audit) conducts audit on behalf of the CAG and submits Audit Reports to the Governor of Assam
- The Audit party is to carry out audit and issue Inspection Reports to Heads of Offices, Heads of Depts. & Controlling Officers as the case may be.
- All such Audit is undertaken in terms of Articles 149 to 151 of the Constitution.

Functions of Audit

- Audit is an important part of the Financial Administration to secure accountability of the executive to the Legislature.
- Audit assists the Legislature in exercising financial control over the executive.
- Audit is undertaken in respect of receipts and expenditure and also of projects and schemes and State Public Enterprises.

Various types of Audit

- Regularity and Propriety Audit.
- Economy, Efficiency and Effectiveness (commonly known as three Es) Audit.
- Projects/Schemes Reviews Audit.

Stages involved in Audit Review

- Preliminary study of the selected projects/schemes.
- Development of Audit Plan.
- Review of selected Project/Scheme.
- Preparing the Review Report.

Areas to be covered by Audit

- Audit of Expenditure
- Audit of Contingency Funds and Public Accounts
- Audit of State Public Enterprises (Govt. Companies & Corporations) & departmentally managed undertakings.
- Audit of Autonomous Bodies

- Audit of Grants-in-Aid
- Audit of Public Works including large construction projects and Forest Accounts.
- Audit of Stores and Stock Accounts.

Scope of State Audit

- Fiscal Accountability
- Managerial Accountability
- Programme Accountability

Procedure for Audit

- Audit is generally conducted after expenditure has been incurred.
- Pre-audit is done in a few cases.
- System of 'Central Audit' & 'Local Audit'.
- Central Audit is done by the staff at Headquarters on accounts, vouchers, schedules and other documents submitted by various depts.
- Important documents seen by the Audit:
 - Audit of Sanctions and Agreements.
 - Audit of monthly accounts, vouchers and schedules.
 - Objections recorded in Objection Books and memos are issued and pursued.
 - Audit also scrutinizes and certifies Finance Accounts and Appropriation Accounts.

Important points seen in Audit

- Vouchers should be in prescribed form & in original.
- There should be receipts from payees.
- There should be pay order signed by the Authorised DDO & they should be stamped as paid.
- There should not be any overwriting or erasing and any alterations in the total should be attested by the Officer concerned.
- Receipt stamps should be affixed wherever required under the Stamps Act & should be crossed or punched.
- Income Tax & other deductions are made in accordance with the rules.
- Time barred claims, as prescribed in Assam Financial Rules, are not to be paid without authority issued by AG

Objects of Inspection

- To check that initial accounts & other records are properly maintained in prescribed forms.
- To check that all Financial Rules & Regulations are complied with.
- To check whether departmental authorities are exercising due care over the accuracy of original records.
- Through this inspection, Audit Dept. obtains material to reach the conclusion regarding first two points.

Difference between Inspection & Local Audit

- In Local Audit, purpose is to audit initial account maintained in Govt. offices on the spot.
- To conduct test audit in sufficient details to verify accuracy & completeness of accounts.
- These Vouchers not required to be sent to Audit Office are kept on record duly cancelled & entries in local accounts are properly vouched.
- Inspection of Treasuries & Public Works Divisions are conducted by the Audit.
- Object of Inspection of Treasuries is to assist the Deputy Commissioner & Director of Accounts & Treasuries in establishing in knowing that system of treasury is working strictly in accordance with prescribed rules.
- State Govt. if so desires, can request audit to conduct any special enquiry.
- Audit also checks whether accounts are properly maintained and compiled through CTMIS & stamps & other valuables are kept in safe custody.

Inspection of Public Works Divisions

- Purpose is to conduct a test audit of those accounts, vouchers etc which have not been audited at the headquarter.
- To examine initial accounts from which divisional officer compiled accounts and also to check that those accounts are properly maintained in prescribed forms.
- Functioning of Accounts Officer is also reviewed.
- One major work or two minor works are audited with detailed analysis.

Arrangements for Local Audit

- The Principal Accountant General(Audit) prepares an annual programme of inspections.
- Before taking up local audit, local audit parties study in detail the system of preparing & keeping accounts etc.
- They also go through other documents like Administrative reports.
- Adequacy & efficiency of internal control procedures is also checked.
- The audit also checks pay & allowances, other claims of Govt. servants and some service books are also audited to see whether pay has been fixed correctly & other entries are properly recorded, signed and attested by competent authority.

Results of Inspection and Local Audit

- After completion of inspection or local audit, audit prepares Inspection Report and Test Audit Note.
- Inspection report covers more important defects of procedures & financial irregularities.
- Inspection report also describes state of accounts and nature of financial control over transactions.
- Inspection report also identifies & includes improper and irregular individual transactions.

- Inspection report also recommends their rectifications & to detect any other such cases by the Head of Office.
- Inspection report is shown & discussed with Head of Office & his signature is obtained.
- He is given an opportunity to suggest any deletion or modifications.
- Test Audit Note does not require reply but its compliance is verified in subsequent audit.

Measures for quick disposal of outstanding audit objections

- Audit objections fall under the following categories:
 - DCC bills or vouchers if drawn under abstract contingent bills.
 - Sub vouchers payees receipts drawn under fully vouched contingent bills.
 - Want of sanction.
 - Other reasons.
- A register is to be maintained by Controlling Officers and particulars of AC bills to be entered from monthly forms.
 - Above register to have columns to show when detailed DCC bills received and forwarded to AG.
 - To monitor and ask for explanation if AC bill is drawn without submission of DCC bills relating to past drawals.
 - Heads of Dept. to depute their Finance & Accounts officers to those district offices where largest number of audit objections are pending.
 - DDOs to submit sub-vouchers and actual payees' receipts with all fully vouched contingent bills.
 - Ex-post facto sanctions should be obtained wherever required.

Constitution of committees for settlement of audit objections

- 'Audit objection committees' should be set up in each Administrative Dept.
- Following will be members of this committee:
 - Joint Secretary/Deputy Secretary of Administrative dept.
 - Financial Adviser of the Dept.
 - Representative of the AG (Audit).
 - FAO of the concerned Directorate/Head of Dept. will assist the committee to meet at least once in two months.
 - Finance Dept. to call meetings of all Depts. once in six months to review the progress.

Control register for monitoring audit objections

- DDOs to maintain a control register recording objections & watching their disposals.
- All audit objections are to be entered in the register.
- DDOs to review the progress every month through this register.

- Controlling Officers/Heads of Depts. to maintain suitable registers showing audit objections outstanding for more than three months.
- DDOs to furnish statements of audit objections indicating reasons for delay in settlement.
- Controlling Officers/Heads of Depts. to send monthly/quarterly returns showing objections outstanding for more than six months.
- Format of the register is given in para 12. of the training material.

Follow up Action by Heads of Offices on Inspection Reports

- Audit issues inspection report to Heads of Offices with copy to next higher authorities.
- Replies are to be furnished within six weeks from the date of receipt.
- Objections are to be settled, compliance is to be made through recovery/regularization of irregular payments etc.
- Heads of Offices are to rectify defects & omissions wherever required & furnish compliance reports to the AG.
- Audit also keeps a close watch over settlement of inspection reports.
- Half yearly reports of pending inspection reports are sent to Commissioners & Secretaries to facilitate monitoring.
- Audit Report of 2005-06 shows 5015 Inspection Reports containing 25468 paragraphs pending for settlement at the end of June, 2006.
- Of this 776 Inspection Reports containing 2463 paragraphs had not been replied/settled for more than 10 years.
- Dept. wise details may be seen in Annexure I.
- Head of Office is to take following action:
 - Give relevant paragraphs to concerned sections & discuss draft replies/strategies for settling objections raised by audit.
 - Initiate action to recover over payments made, obtain necessary sanction to regularize & deposit recovered amount in Govt. account.
 - Initiate action to rectify deficiencies.
 - Submit a report to higher authorities & action taken on Inspection Report.
 - Institute a mechanism to monitor settlement of paragraphs.

Audit Reports

- Two types of Audit Reports are issued by the Principal Accountant General(Audit), Assam & countersigned by the CAG of India. These are Audit Report(Civil) & Audit Report(Commercial).

- Audit Report(Civil) will cover audit observations on matters arising from examination of Finance Accounts & Appropriations Accounts.
- Findings of performance audit & audit of transactions in various departments, audit of stores & stocks etc. are also included in Audit Report(Civil).
- Audit Report(Commercial) contains observations in respect of Statutory Corporations, Boards & Govt. Companies.

Action Taken Note (ATN) on Audit Reports

- Concerned depts. to submit ATN to the Assembly Secretariat with copy to AG(Audit) and Secretary Finance(A&F) Dept. within 20 days from the date of receipt of the Audit Report.
- Dept. to submit written memorandum within the time limit prescribed by Assembly Secretariat with copy to Secretary Finance(A&F) Dept.

Draft Paragraphs and Reviews

- A senior Officer of the dept. should discuss this matter with the AG before finalising comments on the paras & reviews.
- Comments on draft paras & reviews to be sent in time i.e. within six weeks from date of their receipts.
- Each Dept. to furnish quarterly report on in prescribed format to Finance(A&F) Dept.
- Each dept. to have a high level committee for periodical review of progress made.
- Committee to meet at least once in two months and minutes of the meetings to be forwarded to secretary Finance(Audit & Fund) Dept.
- An Apex Committee is constituted at the State level to review the progress made by each dept. on the basis of report received from the high level committee.

Audit Objection Committee

- Each dept. to constitute Audit Objection Committee for speedy disposal of audit notes/paras.
- All depts. to maintain a Standing Guard File to consolidate the procedures and related instructions issued by Govt. from time to time in response to Audit.

Conclusion

- It is necessary that compliance to observations made in audit reports & inspection reports are made within stipulated time.
- Corrective measures are initiated to avoid recurrence of financial irregularities by the authorities concerned.

Session VIII

Shri Barua, conducted the session on “**Pension and Family Pension Rules**”.

He extended his discussion as follows-

- The Pension Scheme is one of the defined Scheme without employees' contribution.
- To whom it is applicable?
- These rules are applicable to Government Employees those who were in service on 31st January 2005.

To whom existing pension rule is not applicable ?

- It is not applicable to direct recruitee in services of the State on or after 1st February 2005.
- Government employees join on or after 1st February 2005 are governed by a new scheme called, 'New Pension Scheme'.

When a Govt. servant is to retire ?

Generally a Government servant is to retire on superannuation on the date on which he attains the age of 60 years.

- However, the Appropriate Authority may compulsorily retire any Government servant after giving three months notice if he attains the age of 50 years or has completed 25 years of service, whichever is earlier. Such order has to be passed in public interest and does not involve any penal action.

What is voluntary retirement ?

- It is permissible to a Government servant to go on voluntary retirement under Fundamental Rule 56(c). A Government servant may seek voluntary retirement after giving three months notice if he has attained the age of 50 years and rendered 20 years or more qualifying service. In such cases, Government servants will receive five years of weightage in qualifying service, limited to 33 years of qualifying service.

Compulsory Retirement not as penalty under FR 56

- Government can retire a Govt. servant Compulsory on attaining 50yrs of age or after completion of 25 years of service whichever is earlier. It is not as penalty. Terminal benefits are admissible as if retired on superannuation.
- However, if Compulsory Retirement awarded as a measure of penalty under Assam Disciplinary & Appeal Rules 1964 then terminal benefits shall be governed by the order itself.

What is pension?

- Earlier Pension was defined as reward paid monthly to the retired Govt. servant for his satisfactory services rendered to the State.
- Subsequently, in the orders passed by the Hon'ble Apex Court of the country against numbers of cases, the pension is declared as 'Right' and 'Property' of the govt. servant.

What does "Family" mean ?

- Rule 143 – The term "Family" for the purpose of Pension includes –
- (a) wife, in the case of a male Govt. servant; (b) husband, in the case of a female Govt. servant; (c) minor sons; (d) unmarried minor daughter; (e) father; (f) mother; (g) Eldest surviving brother up to the age of 18 years; (h) Eldest surviving unmarried sister up to the age of 21 years or marriage whichever is earlier.
- Note 1. (c) and (d) will include children adopted legally before retirement.
- Note 2. Marriage after retirement will be recognized for the purpose of these rules.
- This rule also shall apply to pay life time family pension to the handicapped son(s)/daughter(s) of Govt. servants who retired/died while in service.

Rule 143(ii)- The pension will be admissible-

- in the case of widow/widower up to the date of her/his death or re-marriage whichever is earlier. (b) in the case of minor son, until he attains the age of 18 years. (c) in the case of an unmarried daughter, until she attains the age of 21 years or marriage whichever is earlier.
- Note 1. In case where there are two or more widows, pension will be payable to the eldest widow. The term 'eldest' would mean seniority with reference to the date of marriage.

Rule 143(ii)-A – To whom no family pension is payable

- No family pension is payable under this Rule
- (a) To a person mentioned in Rule 143(i) (e) to (h) above without the production of reasonable proof that the person was dependent to the member of the service for support. (b) to a brother of a member of the service, on the former attaining the age of 18. (c) to a person who is not a member of the family of the member of the service.

Family Pension to more than one member

- Rule 143(iii) – Unless the Hon'ble Court direct, pension awarded will not be payable to more than one member of the family at the same time. It will first be admissible to the widow/widower and

thereafter to the minor children. (iv) In the event of re-marriage or death of the widow/widower the pension will be granted to the minor children through their natural guardian. In disputed case, however, payments will be made through a legal guardian.

Determination of Pension

- Pension is determined on two factors-
- 1. Qualifying Service,
- 2. Average Emolument of last ten months or last pay drawn whichever is beneficial.

Conditions of Qualifying Service

Pension Rules 31.

- (1) Service must be under Government.
- (2) service must be confirmed. However, those who have completed 20 years of qualifying service, no service confirmation is necessary.
- (3) Employees must be paid from the 'Consolidated Fund of Assam'.

Exception: Governor may relax the condition No. (1) & (2) as a very special individual cases under Rule 235.

Determination of the date of superannuation

- 1st Step: Add age of Superannuation (60) year to the Date of Birth (DoB).
- 2nd Step : If the date so arrived is 1st day of a month then the Date of Retirement shall be taken as the last day of the preceding month and otherwise last day of the month. FR 56 as amended.
- 3rd step – Where the age proof certificate mentioned the year, month and the day in which he attained a particular age and month but without mentioning any date or marked against the date with a X mark, then the date of birth should be assumed to be the 2nd day of a particular month and a particular year and accordingly, the date of retirement would be the last day of the particular month.
- Example –
- It was mentioned in the certificate that the his age on the 1st day of march 1970 is 16 years 8 months x days, his date of birth would be-

- 1970 - 3 - 1
- (-) 16 - 8 - x

53 - 7 - 2 (1+1) and the retirement would be 31-7-2013

Determination of gross qualifying service

- Minus the Date of Joining (DoJ) from the Date of Retirement (DoR) to arrive Gross Qualifying Services (GQS).

- Example-

DoR - 2013 – 7 – 31

(-) DoJ - 1975 - 1 – 15

GQS - 38 – 6 - 16 (Thirty eight years six months and 16 days).

Assessment of Non-Qualifying Services

Non-Qualifying Services are:

- (a) All periods of leave without allowances except, (i) EOL taken of Medical Ground, (ii) EOL taken due to inability of a person to join or re-join duty due to Civil Commotion or Natural Calamity when he had no other leave at his credit. (iii) EOL taken for prosecution of higher Scientific and Technical studies.
- Period of absence granted as dies-non.
- Suspension Period if not treated as duty.
- Boy Service i.e. period of service rendered before attaining the age of 18 years.
- Period of Foreign service if not paid pension contribution by the employer.

Calculation of net qualifying service

- Net Qualify Service =
- Gross Qualifying Services – (minus) Non-Qualifying Services but limited to maximum 33 years,
- Fraction of a half year shall not be taken into account for calculation of pension. Rule 103.
- Illustration: Say Net QS arrived 30 years 11 months. Net QS for calculation of pension shall be taken as 30yrs 6 months only.

Determination of Average Emolument

- Average Emolument means average of last 10 (ten) months Basic Pay drawn immediately before retirement. Basic Pay means PPB + GP.
- In case of the period against which did not draw pay during last ten months due to avail of EOL, Suspension, absence etc. then pay of equal period shall be taken preceding last ten months.

Pension and related benefits as per ROP 2017

- Following provisions shall apply with regards to pension and other related benefits:

- Superannuation Pension – (i) 50% of the last pay drawn (ii) Qualifying service for receiving full pension shall be 25 years. Proportionate pension shall be given to those employees who have completed more than 10 years, but less than 25 years of qualifying service.(iii) Maximum amount of pension shall be Rs.65000/-.

Additional quantum of Pension-

- The Basic Pension on attaining of age of 80 years shall be increased by 20%

Family Pension Benefits as per ROP 2017

- The family pension is divided in two groups as follows –
 - i) Where the employee dies before retirement.
 - ii) Where the employee dies after retirement.

i) Where the employee dies before retirement

In this case, the family pension equal to 50% of the last pay drawn by the deceased employee be paid for a period of 10 years or till the date on which the employee would have completed 67 years of age whichever is less. Thereafter the family pension be reduced to 30% of the last pay drawn.

ii) Where the employee dies after retirement

In this case, the family pension equal to superannuation pension shall continue to be paid till the date on which the employee would have completed 67 years of age had he not died. Thereafter the family pension be reduced to 30% of the last pay drawn.

- iii) The family pension should be paid to the differently abled children who were dependent on the pensioner at the time of his death and if the spouse of the pensioner is also not surviving.
- iv) The revised amount of minimum family pension shall be Rs.5500.

Full rate of pension

- To get full rate of pension, minimum qualifying service required is 25 years.

Death-Cum-Retirement Benefit (DCRG)

- DCRG is a benefit awarded to the retirees in addition of his/her pension.
- Mandatory factor for admissibility of DCRG: One should rendered at least 10 years Qualifying Service with service confirmation.
- However, if Qualifying Service is 20 yrs and more confirmation in service is not required.

Death-Cum retirement gratuity as per ROP 2017

- (a) The amount of gratuity will be one fourth of the monthly amounts for each completed six monthly period of qualifying service subject to a maximum of 16.5 times of the monthly emoluments.
- (b) The limit of Death –Cum-Retirement gratuity has been enhanced from the existing Rs.7.00 Lakh to Rs.15.00 Lakh. The enhanced limit shall be effective from 1/4/2016.

Full rate of Gratuity

- To draw gratuity at full rate, minimum 33 years of qualifying service is required. Otherwise, Gratuity is admissible at a proportionate rate depending on the completion of total six monthly periods up to the date of retirement.

Formula for calculation of Pension against maximum Net QS

Illustration:

Say; Net Qualifying Service = 33yrs,

Average Emoluments = Rs.9500/- and Last Basic Pay is Rs. 9570/- (Here, last Basic pay is more beneficial)

Hence, Pension = $\text{Rs.}9570 / 2 = \text{Rs.}4785/-$ i.e. Rs.4790/-(next multiple of 10)

(To get full rate of pension, maximum net qualifying service required is 25 years).

Determination of DCRG

- DCRG is calculated on Net-Qualifying Service and Last Basic Pay plus Dearness Allowances drawn.
- Formula for Calculation of DCRG: One fourth of the Last Basic Pay plus DA for each completed six monthly period of Qualifying Service.
- $\text{DCRG} = \frac{\{(\text{Basic Pay} + \text{DA}) \times \text{six monthly periods}\}}{4}$

Some important points

- For calculation of Pension and DCRG fraction of a year i.e. if any shall be converted into year. 30yrs 6 months shall be 30.5 yrs.
- DCRG is not one time payment. Residuary DCRG due to enhancement of Pay, DA is admissible.
- It need not require to express in whole rupee. However, while calculating DCRG comes to Rs.0.50 and above the same shall be rounded of to next higher rupee as a general rule, but less than Rs.0.50 the same will be negligible.

Classes of Pension:

- There are four classes of pension:
 1. Compensation Pension.
 2. Invalid Pension.
 3. Superannuation Pension and
 4. Retiring Pension.

Retiring Pension:

- As per FR 56 there are two kind of Retiring Pension:
 1. Voluntary Pension,
 2. Compulsory Pension not as penalty.

Voluntary Pension: One can go on Voluntary Pension after giving notice 3 months ahead on fulfillment of any one or both of the following conditions.

(a) He/she must attain the age of 50yrs or rendered at least 20yrs of QS which ever earlier

- If anyone availed Voluntary Retirement after rendering at least 20yrs QS, he will get weithage, maximum of 5yrs for calculation of terminal benefit only.
- While granting weithage NQS should not be exceeded 33yrs and he should not take beyond his date of superannuation.

Compulsory Retirement not as penalty under FR 56

- Government can grant/retire one as Compulsory Retirement on attaining 50yrs of age. It is not as penalty. Terminal benefits are admissible as if retired on superannuation.
- If Compulsory Retirement awarded as penalty under Assam Disciplinary & Appeal Rules 1964 then terminal benefits shall be governed by the order itself.

Liberalization Family Pension Scheme 1964

- Under the Scheme Family Pension is granted to the family (defined in Rule 143) of the Govt. servant dies while in service or after retirement.
- One year continuous service of the deceased Govt. servant is required for granting FP.
- Family for Family Pension includes:
 1. Husband/widows as the case may be,
 2. Minor Son until he attains age of 18 yrs
 3. Unmarried until she attains age of 21 yrs or marriage whichever is earlier.
 4. Legally adopted children include in 2 & 3 above.

Rate of Family Pension

- Enhance Rate: 50% of last basic pay drawn on the day of death or twice the normal rate.
- Normal Rate: 30% of last basic pay.
- Admissibility of Enhance Rate: If a Govt. servant after rendering of minimum 7 yrs continuous service dies while in service or after retirement, the family of such Govt. servant will get family pension @50% of Last basic pay or twice the normal rate for 7yrs from the date following the date of death or till to the date of attaining 65yrs had he remained alive.
- Admissibility of Normal Rate: 30% Of last Basic Pay from the date following the date of death or till to the date of remarriage or attaining the age 18yrs in case of son and 21yrs in case of daughter which ever is earlier.

Processing of Pension (superannuation) cases at Head of Office:

- Govt. vide OM No.FAP/Sc/9/76/5, dated 29/04/1976 has simplified the procedures of processing superannuation pension cases at head office.
- Important modification are: (a) Dispensed with the requirement of sanction to pension. (b) Introduced the procedure of payment of Provisional and DCRG. (c) Framed the calendar for processing of pension cases.
- Govt. vide OM No.FMP.4/86/23, dated 26/05/1987 has simplified the procedure of finalization of family pension.
- Important modification are:
- Provisional Pension & DCRG if admissible must be granted before forwarding the pension papers to the AG or DP.

Pension of Provincialized Schools & colleges

- Pension of Teaching and Non-Teaching staff of provincialized schools & colleges are governed respective Provincialized Act in addition of Assam Services (Pension) Rules 1969.
- Likewise Work Charged and Muster Roll regularized subsequently are governed by Govt. statutory order issued in respective cases.
- Rule 65--- The authority that sanctions the pension may commute retrospectively period of absence without leave in to leave of any kind that admissible.
- Rule 66--- Government may condoned the interruption in service of a Government servant subject to some prescribed conditions.

Compensation pension

- This is admissible when an officer is selected for discharge due to abolition of a permanent post and if he is not appointed to another post (Rule 69). There are some restrictions as given in Rules 72 to 75. Further, reasonable notice is required to be given if services of an officer are dispensed on the abolition of his office.

Invalid pension

- This pension is given if a Government servant retires from service on account of any bodily/mental infirmity and applies for an invalid pension (Rule 82). Incapacity for service is to be established by a medical certificate in the manner given in Rule 83. Form of medical certificate is given in Rule 87.

Superannuation pension

- This pension is admissible to an officer who is entitled to retire at a particular prescribed age. A Government servant is to retire on the afternoon of the last day of the month in which he attains the age of 60 years (Rules 93 and 94).

Retiring pension

- This pension is granted to an officer who is permitted to retire after completing qualifying service for 30 years or such less time as may be prescribed (Rule 96). Grant of retiring pension is regulated under Rules 99 to 101.

Calculation of pension and Gratuity

- Before calculation of Pension, the net qualifying service is to be find out after deducting all the non qualifying service from the period of total length of service.
- To get full pension ,that is 50% of the last basic pay or 50% of the last 10 months average emoluments whichever is beneficial, the minimum qualifying service required is 25 years though maximum qualifying service is 33years. Proportionate Pension shall be admissible to those who have completed 20 six monthly periods (10 years) of qualifying service but less than 50 six monthly periods (25 years) of qualifying service (as per provisions of the ROP 2008).
- For example, against 20 years of qualifying service, admissible pension will be --- Last Basic Pay or average emoluments of last 10 months of service whichever is beneficial x 40 (six monthly periods of 20 years) divided by 50 (six monthly periods of 25 years).
- While calculating total six monthly periods remaining periods of less than six months are to be ignored. For example---If the total period of service is 24 years 8 months, then the total six monthly periods will be 49 (24x2+1) only and the remaining period of 2 months is to be ignored.

- Service Gratuity---To get service gratuity, a Government servant must render a period of 5 years of confirmed service. But, Government servant who has completed 20 years of service, no confirmation is required.

Special family pension

- This is admissible to the relatives of the Government servant who is killed in discharge or in connection with the discharge of duties. From the date following the date of death, full monthly salary including increments, D.A. and all other allowances shall be allowed. This is allowed until the date upon which the deceased employee would have attained the age of 60 years. After that family pension admissible under A.S. (P) Rules, 1969 would be payable. No extra-ordinary family pension under A.S. (EP) Rules, 1963 will be admissible in such a case. An ex-gratia grants of Rs.1, 00,000/ is also to be paid to the widow/widower, son/unmarried daughter, father/mother and brother/unmarried sister.
- Commutation Pension---Commutation of pension can be made as per provisions of the "Assam Services (Commutation of Pension) Rules, 1965". The following conditions are applicable for commutation of pension----
 - (a) A pensioner may commute maximum 1/3rd of monthly pension for commutation.
 - (b) The monthly pension will be reduced by 1/3rd after commutation.
 - (c) The reduced amount of pension due to commutation will be restored after 14 years from the date of commutation.
 - (d) The period of 14 years will be counted from the date of commutation that is, from the date of receipt of the commuted value.
 - (e) The pensioner has to submit an application for restoration of his original pension.
 - (f) A Government servant against whom departmental proceeding or Court proceeding has been instituted is not entitled to commute his pension.
 - (g) For commutation of pension, application in prescribed form is to be submitted while submitting pension papers or at any time after retirement. However if the application is submitted after one year from the date of retirement, the pensioner has to be appeared before a Medical Board as per direction of the Government.
- Admissible amount of money against commutation:- To find out the admissible amount, at first commutation value relating to the age of the retired Government servant on his next birth day is to

be find out from the prescribed “Commutation Table”. Now the admissible amount is---
Commutation Value as per table x 12 x amount offered for commutation.

- Example—Suppose the age of a Government servant at his next birthday is 61 and he has commuted 1/3rd of his monthly pension i.e. Rs.5000/-. Now, amount admissible to him = 9.81(as per commutation Table) x12 x 5000 = Rs. 5,88,6000/-.

New Pension Scheme

- This scheme is applicable to the Government employees those who appointed on or after 1-2-2005. According to this scheme a Government servant shall contribute mandatorily 10% of basic pay plus D. A per month and the Government shall also make an equal matching contribution and the total amount will be invested through the Pension Fund Regulatory and Development Authority (PFRDA).
- After attaining 60 years of age, a Government servant will get back 60% of the pension wealth and the remaining 40% will have to be invested mandatorily for purchase of annuity regulating Life Insurance Scheme which will provide a monthly pension for the life time of the employee and to his dependents (spouse / children / parents etc). as admissible according to the provision of the scheme. In case, a Government servant requires to leave service prior to the age of superannuation, the mandatory annuitisation is 80% of the pension wealth and he will get back only 20% Of the pension wealth.

Session IX

Shri A. K. Purakayastha, AFS (Retd) conducted the session on “**Maintenance of Record of Service**”. He opened his discussion with the following issues-

FR 74 –

- Subject to any directions which may be given by the Auditor General of India in order to secure efficiency in audit, the State Govt may make rules prescribing the procedure to be followed in and out of India –
 - (i) in making application for leave and for permission to return from leave;
 - (ii) in granting leave
 - (iii) in the payment of leave salary, and
 - (iv) in the maintenance of record of service
- SR 102 to SR 112 below FR 74 stipulates the procedure of maintenance of service records
- SR 102 – A record of service of gazetted officers should be maintained by the audit officer who audits their pay.

- When an officer passes from one audit circle to another, a record of his past service should be passed on to the audit officer to whose circle he is transferred.
- SR 103 – When a Gazetted officer is transferred to foreign service
- SR 104 – With exception to SR 102, a service book should be kept at the cost of Government in respect of all employees in superior service by the Head of office
- Head of office –
 - Appointing authority ?
 - Heads of Department?
 - Immediate controlling officer ?
 - Duties of Head of Office –
- ✓ Open the SB as soon as a Govt servant reports for his first joining on appointment.
- ✓ Record every event in his official life
- ✓ Attest each entry of SB
- ✓ Ensure that there are no erasures and overwriting in the SB
- ✓ All corrections are neatly made and properly attested
- Head of Office should take special care –
 - In recording the name and title of the Govt servant and also ensure it matches with the signature of the Govt servant
 - Date of birth should be recorded with special care
- ✓ Original Matriculation/HSLC should be examined carefully for arriving at the DoB and a copy placed in safe custody
- ✓ Any alteration of DoB made in the SB can be made in very rare cases after due enquiry by the Commissioner of Division and HOD where a manifest mistake has been made in recording the date of birth.
- S.B should be under the custody of the Head of office in which Govt servants are serving
- On transfer of Govt servant up to date SB in all respects shall be transferred to that office under seal cover
- It shall be the duty of every HOO to initiate action to show the SBs to the Govt servants every year and to obtain their signatures thereon.
- The Govt servant before affixing his signature shall ensure that service entries are in order and have been duly verified and certified as such
- Personal certificate of character should not be recorded unless the Govt so directs to be entered in the SB
- But when a Govt servant is reduced to a lower scale/post, the reduction should always be briefly stated 'Reduced for inefficiency', 'Reduced owing to revision of establishment' etc.
- Period(s) of suspension from employment and every other interruptions should be noted with full details of its duration

- Service verification certificate should be recorded annually under signature and date in the following format
- “ Service verified up to (date) from (the record from which verification has been made) and found to be in order.
- Declarations and pay fixation statements to be pasted in SB in support of the entries made
- GPF account number to be entered in the SB on the right hand top of the pages by a rubber stamp or in red ink in a prominent place preferably in second or third page
- The orders of the competent authority regarding the counting or otherwise of periods of EOL or periods proceedings breaks in service as qualifying service for pension should be recorded in the SB
- Similarly, the orders of the competent authority where required on the nature of service like periods of leave, break in service if any, should be obtained and recorded
- If a Govt servant is transferred to foreign service entries regarding recovery of leave salary and pension contributions should be recorded
- Nomination made by member of the scheme under the GIS should be pasted in the SB after countersignature by HOO
- HOO should ensure that individual record of membership in Form 13 is pasted in the SB. The HOO shall also record the following certificate in column 7 over his dated signature
- “Subscriptions @Rs..... appropriate to Group ... of the scheme recovered from pay and allowances for the period from April to March ...”
- All events in the nature of promotion, transfer on deputation/ foreign service, absorption in PSUs/ Undertakings/ Autonomous bodies, retirement etc should also be recorded in appropriate column
- ‘Home town’ declaration under LTC scheme also to be kept in SB
- Duplicate SB –
 - ✓ The Govt vide order No. FAP/SC/3/69/94 dt. 21/12/70 directed to prepare SBs in duplicate
 - ✓ One copy of the SB duly signed by the officer will be handed over to the employee
 - ✓ All officers having custody of the SB to start making duplicate copies to be completed within the current financial year
 - ✓ Where SB has been lost immediate action to be taken for re-construction of the SB in duplicate
 - ✓ Whenever duplicate copy of SB is produced by the Govt servant for recording recordable events, the recording must be signed by the officer who signs the original copy of the SB. After signature of the officer the name of officer should be legibly recorded.
 - ✓ Govt vide order No. FAP/SC/8/72/9 dt 01/05/72 directed that in case SBs are not readily available for issuing duplicate copies the record should be made in bound exercise books marking the regular column
- Stock and periodical verification –

- Head of office should maintain a Register in the following form:
 1. SI No
 2. Name
 3. Designation
 4. Date of opening / receipt
 5. From whom received
 6. Date of dispatch
 7. Ref. to letter
 8. Remarks
 9. Initial of attesting officer
- The entry in the register for the SB newly opened is made immediately after appointment
- Entries for the SBs transferred to or received from will be made as and when such event takes place
- As and when SBs sent to AG office suitable entries may be made in the Register
- In the case of resignation also entries to be made in the Register
- Advantage of the Register is that on any day the SB on hand can be verified as per entries.
- The SB also includes "Service Roll" which is maintained in Form No. 16 and 16 A.
- The same procedure is followed in respect of Service Roll as in case of SB
- Only difference is that in case of Service Roll, verification is done once in two years.
- The HOO should ensure regular entries are made in the SB. The duty should not be left to the non-gazetted Govt servant.
- It is also desirable that HOO scrutinizes 10 pc of the SBs maintained in his office either himself or through an authorised subordinate officer every year so as to ensure these are maintained properly and according to instructions.

Valedictory Session

In the valedictory session, Dr. Nirada Devi, Director, SCERT, Assam offered thankfulness to participants for attending the training and said that –

- Feedback of the training will be collected for design of future training programme
- IASE can also organize this type of training in cooperation with SCERT, Assam. They can submit proposal for organizing this type training during 2018-19 and incorporate the activity in the AWP&B
- Initiative will be taken to organize this type of training zonewise from the next year
- Some strict adherence to rule may not serve the purpose

- For getting quality education we are to produce quality teacher
- Mutual understanding among us can create better academic ambience

After departure of Dr. Nirada Devi, Director, SCERT, Assam, Dr. Mizo Prova Borah, Lecturer, SCERT, Assam conducted the valedictory session.

Feedback of the participants

- The is highly benefited to know the rules and regulations
- It will help to apply in
- institution in the respective areas
- Being a head of the institution it highly necessary to acquaint with this concepts
- The training is very contextual especially for DDOs for enriching them for smooth running of the institutions
- Similar kind of training is also necessary for head assistant/ assistants of the institutions

Conferment of Certificates

Towards the end of the training Sri Biren Chandra Borah, Reader, SCERT, Assam conferred the Certificate of Participation to the participants.

Vote of thanks

The vote of thanks to Director, SCERT, Assam for organizing the training, Chief Guest, Guest of Honour, Coordinator of the training for conducting the training as well as to the participants were given by Sri Hemanta Narayan Das, Librarian, SCERT, Assam.

Documentation : Hemanta Narayan Das, Librarian, SCERT, Assam

PHOTOGRAPHS OF THE PROGRAMME



Participants of the Programme



Director, SCERT, Assam delivering speech in Inaugural Session



Coordinator of the programme delivering speech in Inaugural Session



Felicitation to Resource Person in Inaugural Session



Guest on Honour delivering speech in Inaugural Session



RP delivering speech in Inaugural Session



Chief Guest delivering his lecture



Resource Person taking conducting Session



Resource Person taking conducting Session



Resource Person taking conducting Session



Resource Person taking conducting Session



Resource Person taking conducting Session



Resource Person taking conducting Session



Participants at the Session



Resource Person taking conducting Session



Resource Person taking conducting Session



Valedictory Session



Conferring Certificates to the Participants