



सत्यमेव जयते

অসম চৰকাৰ

Govt of Assam

HANDBOOK ON

FR/SR/DFP/AFR



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ARTPPG Department, GoA

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মুখ্যমন্ত্রী, অসম
Chief Minister, Assam



FOREWORD

The work environment across the globe is undergoing rapid changes, and the utilization of human resources is evolving accordingly, with Assam being no exception. To keep pace with these changes, it is imperative that the Assam government focuses on empowering its human resources with a global outlook while remaining grounded in Indian values.

To achieve this vision, our government is implementing effective changes in work culture and striving to instill new ideas and a broader perspective in the minds of the officials. In line with this effort, the ARTPPG Department of the Government of Assam is introducing a set of training manuals and handbooks. Our Government is ensuring the smooth functioning of the daily administration with the help of these Training Manuals/ Handbooks for the Grade-3 officials. To effectively cater to the requirements of Grade-3 officials, experts have meticulously drafted the training manuals and handbooks, aiming to cover a wide range of relevant topics. Moreover, focused attempts have been made to embed the books with relevant case studies, examples and FAQs on different topics to enable the users to adapt to the procedural yet divergent needs of today's dynamic administration.

True to the objective of our Government in creating a spirited workforce, introduction of multifaceted learning and training programme have been thought of to enable our officials realize their true potential. This would help them to reorient themselves to the day-to-day administrative developments while performing their duties with honesty and transparency.

I believe the Training Manuals / Handbooks will hold immense value as a guiding light on diverse professional trajectories. They will also serve as a roadmap to steer capacity building of the Grade-III officials in a systematic and coherent manner.

(Dr. Himanta Biswa Sarma)

Dr. Ravi Kota, IAS
Chief Secretary
Government of Assam



ড° ৰবি কোটা, ভাঃ প্ৰঃ সেঃ
মুখ্য সচিব
অসম চৰকাৰ



Preparation of a Training policy of a State and aligning it with the needs of the variegated workforce which has to constantly prove its relevance in this era of transition towards technology forms the very backbone of the administration in the form of a challenging task. In this due course of action, capacity building of Grade-III officials not only requires them to remain efficient in their daily official duties but also must be able to motivate them to work, learn and evolve in a comprehensive manner.

The present District training manuals for Grade-III officials have been prepared under the aegis of the Administrative Reforms Training Pension and Public Grievances Department (ARTPPG) and the Assam Administrative Staff College (AASC), who were aided by renowned experts and stakeholders from all the concerned fields. The manuals are a product of much detailed and multiple deliberations on the requisite subjects and it also includes valuable inputs from The Institute of Secretariat Training and Management (ISTM), Delhi in certain applicable topics. The Training Needs Assessment (TNA) was diligently conducted by AASC to chalk out an inclusive need based approach suited for a bottom up perspective for the Grade-III officials and also to ensure that no vital subject has been overlooked.

I believe that the Training manuals will help the Trainers and the trainees as well in a holistic manner and I earnestly request all concerned to send us feedback which would be of great help when we take up further revisionary exercises.

(Dr. Ravi Kota)
Chief Secretary, Assam

Shantanu Gotmare, IAS
Commissioner & Secretary
to the Govt. of Assam
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MESSAGE

The Department of Administrative Reforms, Training, Pension and Public Grievances (ARTPPG) plays a vital role in the formulation of the State Training Policy and training its civil servants to build capacity for improving 'Ease of Living' for people of Assam.

The content of the district training manuals aims to bolster capacity of the Grade-3 employees in an elaborate and lucid manner. We have worked meticulously to prepare content of the manuals by collaborating with experts and have actively collated through appropriate stakeholders, which objectively present a comprehensive picture for the officials, covering a broad spectrum of their daily official duties.

I express my sincere thanks to the Committee for vetting the full content. ARTPPG acknowledges the contributions of Committee Members in the preparation of the training manuals. Special mention must be made to the Assam Administrative Staff College, Khanapara and my team in ARTPPG Department for relentless work to get the training manuals.

I sincerely hope that these manuals will be extremely useful to the trainers, trainees and as well as the officials.

(Shantanu Gotmare)



Foreword

The District Training Manuals for Grade-III officials of the Government of Assam have been designed by the Assam Administrative Staff College (AASC) with the help of renowned guest faculty and experts under the able guidance of the Administrative Reforms, Training, Pension and Public Grievances (ARTPPG) Department and inputs from the Institute of Secretariat Training and Management (ISTM), New Delhi.

I hope these manuals will be used extensively by the trainers and trainees and will help the officials become more knowledgeable, competent and productive at their work places.

I would like to convey my gratitude to all the renowned guest faculty and to all the individuals associated with the successful publication of the manuals for their inputs and support throughout the process of designing and printing these manuals.

A handwritten signature in blue ink, appearing to read 'Riju Gogoi', written in a cursive style.

Riju Gogoi
Director of Training
Assam Administrative Staff College

1. Fundamental Rules and Subsidiary Rules Including Leave Rules (FR&SR)

- **Introduction**
- **General Rule**
- **Definitions**
- **General Conditions of Service**
- **Pay**
- **Principle of Granting Increments**
- **Additions to Pay**
- **Combination of Appointment FR 49**
- **Deputation out of India FR 50 (Chapter VII)**
- **Dismissal, Removal and Suspension (Chapter VIII)**
- **Compulsory Retirement (Chapter IX)**

2. Joining Time (Chapter XI)

3. Foreign Service (Chapter XII)

4. FAQ on Fundamental Rule & Subsidiary Rule I

5. FAQ on FR & SR II

6. Illustrations of Fundamental Rules

Topic 1

❖ Fundamental Rules and Subsidiary Rules Including Leave Rules (FR&SR)

1. **Introduction:** The Fundamental Rules and Subsidiary Rules apply to all Government servants whose pay is debitable to Consolidated Fund of the State "Thus the State Government servants are governed by the Fundamental Rules as. While Fundamental Rules provide for certain fundamental principles governing the service conditions and admissibility like pay, increments, leave etc. and imposition of punishment for any default, offence committed by Government servant.

2. General Rule

Rule 5A: The State Government can relax the provisions of rules or orders in just and equitable manner in case of a particular Government servant with approval of FD.

Rule 6: Provides delegation of powers to any of authorities relating to its establishment subject to conditions. Appendix 1 lists out such powers.

Rule 7: Stipulates that such powers are to be exercised after consultation with the Finance department.

FR 8: States that "Powers of interpreting these rules is reserved to the State Government (FD Esstt. A)."

3. Definitions

Compensatory Allowance: An allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed and it includes a travelling allowance but does not include a sumptuary allowance or free passage by sea to or from any place outside India.

Duty: includes-

- i) Service as probationer and apprentice followed by confirmation;
- ii) Joining time;
- iii) During course of training including the stipendiary training followed by regular appointment;
- iv) Attending departmental examination; and
- v) Period of participation and coaching for National/ International sports events.

Fee: recurring and non-recurring payment to a Government servant from a source other than the Consolidated Fund of India or the State.

Foreign Service: a service in which Government servant receives his pay with the sanction of the Government from any other source than the Consolidated Fund.

Honorarium: a recurring and non-recurring payment granted to a Government servant from the Consolidated Fund as remuneration for special work of an intermittent or occasional character.

Joining Time: the time allowed to a Government servant to join a new post or to travel to or from a station to which he is posted.

Lien: the title of a Government servant to hold a regular post substantively even on a period of absence or on termination of a period including a tenure post to which he has been appointed on regular basis.

Local Fund: revenues administered by bodies which by law or rule having the force of law come under the control of Government.

Ministerial Servant: a Government servant of a subordinate service whose duties are entirely clerical is a Ministerial Servant.

Month: a calendar month.

Officiate: a Government servant officiates in a post when he performs the duties of a post on which another person holds lien.

Pay: the amount drawn monthly by a Government servant as i) the pay other than special pay etc. ii) overseas pay, special pay and personal pay iii) and any other emolument which may be specially classed as pay by the state Government. (FR 9(21)).

Permanent Post: a post carrying a definite rate of pay sanctioned without limit of time is a permanent post.

Personal Pay: an additional pay granted to a Government servant to save him from a loss of substantive pay in respect of a permanent post due to the revision of pay.

Presumptive Pay: the pay which he would be entitled if he held the post substantively and were performing its duties but it does not include special pay.

Special Pay: an addition of the nature of pay to the emoluments of a post granted in consideration of the especially arduous nature of duties or a specific addition to the normal work.

Subsistence Grant: a monthly grant made to a Government servant who is not in receipt of pay or leave salary.

Substantive Pay: the pay other than the special pay etc. or emolument classed as pay.

Temporary Post: a post carrying definite rate of pay sanctioned for a limited period.

Time Scale Pay: pay that rises by periodical increments from a minimum to maximum. Time scale are said to be identical if the minimum and the maximum and period of increments and the rate of increments are identical.

Travelling Allowance: an allowance granted to a Government servant to cover the expenses which he incurs in travelling in the interest of public service.

4. General Conditions of Service

No person may be appointed in Government service without medical certificate of health. At the time of confirmation in permanent post a medical certificate is required. Form of medical fitness certificate is given in S.R.5(1). (FR 10)

A government servant is a whole time Government servant and is at the disposal of the Government and he may be employed without additional remuneration except honorarium. (FR 11)

A Government servant on acquiring a lien on a post will cease to hold the lien previously acquired on any other post. (FR 12A)

A Government servant who has acquired lien on a post retains the lien on that post while:

- (a) Performing duties of that post;
- (b) On foreign service or officiating in another post;
- (c) During joining Time;
- (d) On leave; or
- (e) Under suspension (FR 13)

A Government servant's lien on a post may in no circumstances be terminated if the result will be to leave him without a lien upon a regular post. A Government servant's lien on a post shall stand terminated on his acquiring a lien on another post outside the cadre. (FR 14)

The Government may transfer a Government servant from one post to another post carrying less pay on account of inefficiency or misbehaviour and on his own request. (FR 15)

A Government servant is required to subscribe to a provident fund or other similar fund in accordance with prescribed rules. (FR 16)

A Government servant shall begin to draw the pay and allowances attached to his tenure of a post with effect from the date when he assumes the duty of that post and shall cease to draw as soon as he ceases to discharge the duty provided that he shall not be entitled to any pay and allowances during the period of absence. (FR 17)

No Government servant shall be granted leave of any kind for a continuous period exceeding 5 years.

5. Pay

Fixation of pay under FR 22(1) in respect of a Government servant who is appointed to a post on a time scale of pay is regulated as follows:

Rule 22(1)(a)(i) deals with fixation of pay of a Government servant holding a post substantive, temporary and officiating capacity and is promoted to a substantive, temporary or officiating capacity to a higher post involving the assumption of duties and responsibilities of greater importance. In this case, the initial pay in the time scale of higher post shall be fixed at the stage next above the notional pay arrived at by increasing his pay in respect of the lower post held by him by a notional increment.

Rule 22(1) (a)(2) deals with fixation of pay of a Government servant holding post in substantive or temporary or officiating capacity on transfer/appointment in substantive or temporary Or officiating capacity to another post which is not higher than the post which he was holding. In this case his pay shall be fixed at the stage of the new time scale equal to his pay in respect of his old post if there is no such stage at the next above stage.

Rule 22(1) (a) (3) deals with fixation of pay of a Government servant holding a post substantive or temporary or officiating capacity on transfer on his own request to a post of lower time scale. In this case, if the maximum of that time scale is lower than his pay he shall draw the maximum of that time scale.

Proviso under FR22(1): In all cases above the initial pay fixed shall not be less than the pay which he drew on the last occasion and he shall count the period during which he drew that pay on such and any previous occasion for increment in the new time scale.

The initial pay of the Government servant recruited directly shall be the minimum of the time scale under FR22 (1) (b).

FR 22 (ii) deals with grant of proforma officiating promotion under next below rule to a Government servant who is working on deputation under the Government outside his regular line of service or on foreign service.

FR22 (iii) stipulates that appointment or promotion of a Government servant to a post in the same or identical time scale of pay should not be deemed to involve the assumption of duties and responsibilities of greater importance for the purpose of initial pay fixation of his pay.

FR22 (IV) stipulates that when a Government servant while holding an ex-cadre post is promoted or appointed regularly to a post in his cadre his pay in the new cadre post should be fixed with reference to his presumptive pay in the cadre post which he would have held but for his holding the ex-cadre post. This rule is not applicable for tenure post.

(a) Option for fixation of pay on accrual of the next increment in the old post

A Government servant who is appointed to a higher or same or lower post can exercise an option either to have his pay in new post fixed with effect from the date of appointment to that post or with effect from the date of his next increment in the old post. The option should be exercised within one month from the date of appointment. The option is not applicable in case of appointment to ex-cadre post on deputation. Option once made is final. (FR23). The holder of a post the pay of which is changed shall be treated as if he were transferred to a new post on the new pay.

6. Principle of granting increments

The increment shall ordinarily be drawn as a matter of course unless it is withheld by any authority if his service is not found satisfactory or conduct has not been good. FR 24.

When Efficiency Bar (EB) is prescribed in a time scale the increment next above the bar shall not be allowed without specific sanction of the authority. FR 25.

Following counts for increments: **a)** All duty in a post. **b)(1)** Service in another post other than the post carrying less pay. **(2)** All leave other than extra ordinary leave. **c)** Officiating service. **d)** Foreign service. **e)** Joining time. FR 26.

An authority may grant a premature increment to a Government servant on a time scale of pay if he has power to create post in the same cadre on the same scale of pay.

Stoppage of increment and reversion to lower grade post as a penalty

The authority which orders the transfer of a Government servant as a penalty from a higher to a lower post or grade may allow him to draw any pay not exceeding the maximum of the lower grade pay. FR 28

If a Government servant is reduced as a measure of penalty to a lower stage in his time scale the authority ordering such reduction shall state the period for which it shall be effective and whether on restoration the period of reduction shall operate to postpone further increment and if so to what extent. FR 29(1)

If a Government servant is reduced as a measure of penalty to a lower service, grade or post the authority ordering the reduction may specify the period for which the reduction shall be effective and shall also state whether on restoration the period of reduction shall operate to postpone future increments and if so, to what extent. FR 29(2)

7. Additions to pay

- a) **Compensatory allowance:** This should be so regulated that the allowance is not on the whole a source of profit to the recipient. FR 44.
- b) **Provision of residences:** The Government may make rules or issue orders laying down the principles governing the allotment to officers for use by them as residences of such building owned or leased by it. FR 45.
- c) **Formula for calculation of license fee:** Licence Fee for the year = (a) Interest on capital cost+(b) Charges for maintenance and repairs for building and sanitary, electricity, water supply + (c) Municipal and other taxes or 6% of capital cost which ever is less.

8. Combination of Appointment FR 49

The State Government can appoint a Government servant to hold substantively or to officiate in two or more posts at one time. In such cases, his pay will be regulated as under:

If allowed to hold the charge of a higher post, he shall be allowed the pay of higher post and in addition 10% of the pay of the additional post subject to the condition that the aggregate of the pay and additional pay shall in no case exceed Rs.26, 000.

If allowed to hold charge of not of a higher post he shall not be allowed any additional pay.

No additional pay is admissible for holding the current charge of a higher post.

In both the cases under (a) and (b) above, period of additional charge should be exceeding 45 days but not exceeding 3 months. Concurrence of the Finance Dept. is required for such arrangement. Beyond 3 months approval of Personnel Dept. is to be obtained. No additional pay is admissible under FR 49 for holding additional charge of PSU and Autonomous Bodies. Similarly, no additional pay is admissible when performing the duties of a lower post.

9. Deputation out of India FR 50 (Chapter VII)

No deputation of a Government servant out of India shall be sanctioned without previous approval of the Central Government.

While on deputation out of India, the Government servant may be allowed the same pay, which he would have drawn, had he remained on duty in India. If the Government servant is placed on deputation while already on leave out of India, he may be required to continue to be on leave. In such a case in addition to his leave salary an honorarium of one-sixth of his pay may be paid to him. FR-51

10. Dismissal, Removal and Suspension (Chapter VIII)

a) Suspension

A Government servant may be placed under suspension under the following situation:

When disciplinary proceeding is contemplated or is pending;

When he is engaged in activities prejudicial to the interest of the security of the State;

Where he is involved in a criminal case:

Where he is detained in police custody for more than 48 hours;

Where he is convicted for an offence and sentenced to imprisonment.

Leave may not be granted to a Government servant under suspension. FR 55.

b) Payment of subsistence allowance

While a Government servant is under suspension, he shall be entitled to a subsistence allowance at an amount equal to half pay and in addition, Dearness Allowance and other allowances on the basis of the half pay provided the Government servant continues to meet the expenditures for which compensatory allowance is granted. The subsistence allowance may be increased by an amount of 50% of the subsistence allowance after 3 months if the period of suspension has been prolonged for the reason not directly attributable to the Government servant. Similarly, it may be reduced by an amount not exceeding 50% if suspension has been prolonged due to the reason attributable to the Government servant. No payment of subsistence allowance may be made unless the Government servant furnishes a certificate that he is not engaged in any other employment, business, profession, etc. FR 53

c) Issue of order on revocation of suspension

The Government servant who has been suspended, dismissed, removed, or compulsory retired is reinstated the authority shall make a specific order regarding:

Pay and allowances to be paid to the government servant for the period of suspension.

Whether period of suspension shall be treated as spent on duty or not. FR 54.

An order of revocation of suspension shall take effect from a perspective date to be specified in the order.

d) Treatment of period of suspension

The period of suspension not treated as on duty may be converted in to leave of any kind due and admissible to him. For regularization of the period EOL in excess of 3 months in case of temporary Government servant and 5 years in case of permanent Government servant may be granted by the authority. FR 54B

The period of suspension not treated as on duty if minor penalty is imposed on conclusion of the departmental proceedings and therefore full pay and allowances for the period of suspension is to be paid. This is effective from 3.12.1985.

When a Government servant under suspension is reinstated or deemed to have been reinstated but for his retirement or death before disciplinary proceedings is concluded his case shall be dealt with as follows:

Case 1: While a Government servant dies under suspension before the disciplinary or court proceeding is concluded the period between the date of suspension and the death shall be treated as on duty for all purposes and his family shall be paid full pay and allowances for that period subject to adjustment of subsistence allowance already paid.

Case 2: When suspension was wholly unjustified, the Government servant shall be paid full pay and allowances for the period of suspension and the period shall be treated as on duty for all purposes. In this case, if the departmental proceeding is delayed due to the reason directly attributable to the Government servant, he may be paid only a proportionate pay as decided by the authority.

Case 3: When suspension is not wholly unjustified, the Government servant shall be paid such proportion of the full pay not less than the subsistence allowance and the period of suspension shall not be treated as on duty unless the authority specifically directs that it shall be treated for any specified purpose.

Case 4: When the suspension is revoked pending finalisation of the departmental proceeding the admissibility of pay and allowances and treatment of the period of suspension shall be determined according to the decision of the proceeding when concluded.

Difference between Dismissal and Removal

Under F.R.52 'the pay and allowances of a Government servant who is dismissed or removed from service cease from the date of such dismissal or removal'. Under the Assam Services (Discipline and Appeal) Rules, 1964, removal from service and dismissal from service are among the major penalties awarded to a Government servant as a result of disciplinary proceedings.

The difference is that 'Removal from Service' is not a disqualification for future employment in Government service, while 'Dismissal from Service' is ordinarily a disqualification. In both cases, a Government servant forfeits his pension and gratuity.

11. Compulsory Retirement (Chapter IX)

Retirement age

Every Government servant will retire from service on the afternoon of the last day of the month in which he attains the age of 60 years. Government servant whose date of birth is first day of a month shall retire on the last day of the previous month as he attains 60 years on that day.

FR 56

(a) Date of Compulsory Retirement is date on which he attains sixty years age.

C/S-230 : Date of Retirement takes effect from the AN of last day of month.

b) Government can Retire Government servant giving notice before 3 month or 3 month pay after 50 year age/25 year service whichever is earlier.

c) Government Servant can retire giving notice before 3 Month after 50 year age /20 year service which ever is earlier with weightage of 5 yr qualifying service. (If has QS for 20 yrs he will get QS 20+5 =25 yrs)

12. Joining Time (JT) - FR 105: Joining Time allowed on transfer to enable to join –

(a) New post without availing leave

(b) New post on return from leave

(c) New post on return from remote locality

One day for no change of Head Quarter SR 138. A holiday counts as a day, Sunday does not count during Joining time. During JT 6 days are allowed for preparation and actual days required for Journey.

Joining Time deemed to have been extended to cover holiday (s) follows. SR 63-A

Joining Time = 6 days for preparation + Transit Day (S) + Sunday (S) + Holiday (s) suffixed but not prefixed.

Illustration : Released on October 5, 2010 AN. Joining time 7 days -

JT allowed 6, 7, 8, 9, 10 (Sunday) , 11, 12, 13, and 14, 15, 16, 17, 18 (Holidays)

Joining Time Pay FR 107

Pay of Old from which relinquished, pay of new post to which joins which ever is less

In case of joining availing leave JT pay is leave salary. No PTA and Conveyance allowance are admissible.

Joining Time is admissible on transfer in the interest of Public service and No JT on first joining in post of a service.

Illustration : JT Pay = Pay + DA + HRA + CCA + MA.

Foreign Service FR 110-114

Transfer on Foreign service is with consent of Government servant having Lien/Quasi Lien for duty on post in Foreign Department to be performed is same. Remain in his cadre and will get promotion in his cadre if due which is known as paper promotion and shall get the benefit of higher post in Foreign Department at par with the officer next below to him to be fixed under Next Below Rule.

Pension Contribution and Leave Salary Contribution is payable by the Foreign Department. Under FR 114.

❖ **FAQ on Fundamental Rule & Subsidiary Rule I :**

Sl No	Question	Answer
1	Which are Employees FR applies to?	Government servant drawing pay from the Estimate of Government
2	When Government. may relax provision of FR to any Government servant ?	When operation of it cause undue hardship to him.
3	Can authority delegate power of FR?	No. Only under permission of FD on special case.
4	Power of interpreting FR is exclusively reserved to which Department?	Finance Department.
5	What pay is admissible during probation period?	Minimum of Time Scale.
6	Do the Cadre and Grade mean same?	No Grade is division of Cadre.
7	Is DA Compensatory Allowance?	No DA is additions to Pay and part of pay fixed on Price Index of E&S Deptt.
8	Does Duty include Probation/Stipendiary period of service?	Yes if followed by substantive appointment on the post.
9	Can a Government servant draw any fee in addition to his pay?	Yes, if drawn from source other than the source of CF from which pay is drawn.
10	Is day of appearing departmental exam Duty?	Yes duty.
11	For what type of work Honorarium is granted?	Additional and Arduous intermittent work.
12	When a Government servant acquires Lien?	On appointment to Permanent Post.
13	Can vacancy of officer on FS be filled up?	Not regularly but provisionally subject to revert.
14	When a temporary Government servant acquires Quasi Lien?	On completion of 3 years service.
15	Can a Government servant be transferred to a Local Body?	No. May be deputed on Foreign Service with consent of the Government servant.
16	Can increment be granted on Leave Salary?	No it will be granted on the pay drawn on joining after leave.
17	Is Joining Time considered as duty with full pay?	Yes duty with pay except PTA & CA.
18	Can a Government servant be appointed on a post where other Government servant has Lien?	No. But allowed to Officiate only.
19	Does Pay include Special, Personal and Technical Pay under definition of Pay under FR 9 (21) and Calculation of DA is based on inclusive of all?	No. On Basic Pay ie. Pay only.
20	On what condition Personal pay is granted?	On personal qualification and on ground to protect loss of pay on pay fixation.
21	Is pay & Allowances admissible to a Government servant under suspension?	No. Only Subsistence Allowance allowed which is Half Pay ie 50%.

22	Can SA be increased or Decreased?	Yes, by 50% after 3 months and up to 75 % on review after another 3 months if allowed on condition laid down in FR 52. Also may be decreased by 50% of SA granted.
23	When prayer for date of birth correction can not be complied?	Within 3 years before retirement.

24	How DoB is corrected if relevant supported document is not available?	Through concerned DC by inspection of school record by magistrate.
25	When suspension period is treated as Duty?	If suspension is unjustified and exonerated of any fault charged after DP.
26	Can a Government servant be transferred to lower post?	Yes, for inefficiency/misbehaviour or on own request under FR 15 (a).
27	Can a permanent Government Servant be dismissed immediately after 5 years continuous absence.	No only after DP.
28	Can increment be disallowed without reason and specific order?	No, it is drawn on matter of course and can be withheld only as a measure of punishment.
29	Can increment be stopped forever?	Yes if ordered so for imposing major punishment.
30	Does a supernumerary post created once exist forever?	No. It will be abolished when the holder of the post leaves.
31	Can HRA be allowed to a Government servant transferred to an other station?	Yes, up to 4 months only under FR 44.
32	Can benefit of pay be allowed to a Government Officer holding current charge of higher post in addition to his duty?	No. Allowed only on Full Charge.
33	Is suspension a punishment? Is it necessary to frame charge framed against the suspended Government servant but on contemplation?	No not punishment but an action to only debar to attend office for some reason. No charge to be framed before suspension but may be anticipated.
34	How many maximum period can be granted leave to a permanent Government servant?	5 Years
35	Max period of Study Leave that can be granted to a Governmeent servant?	Normally 2 years may be extended to a period required for the course.
36	Can study leave be combined with other leave?	Yes except EOL.
37	How many years service shall have to be rendered after completion of Study Leave?	3 Years
38	Can Commuted leave be combined with any other Leave?	Yes
39	Can EOL already availed be converted to other leave?	Yes except Commuted Leave.

40	What pay and allowances shall be allowed for the period of suspension if the Government servant is acquitted by the court of law?	Full Pay and Allowance
41	Can a Government servant be discharged of his service without DP ?	No
42	Can Deputy Commissioner issue suspend order to a School Head Master and Doctor of local Hospital?	No. Only appointing Authority can.
43	Can Cabinet take decision violating FR ?	No, unless amended the Rule.
44	Can Minister issue order to dismiss College Principal?	No only appointing authority DHE can.
45	After how many years of continuous service a Temporary Government servant can go on FS?	3 Years

❖ **FAQ on FR & SR II: Source DOPT**

Sl No	Question	Answer
1.	How seniority of Direct Recruit determined?	Merit Position of selection list. Earlier selected list person is senior.
2	How inter-se seniority fixed?	Vide OM 35015/2/93 Dt.9/8/96 of DoPT.
3	Selected candidate of 2 different Panels received on same date?	i) Date of recommendation. ii) If date is same Interview Board Report iii) If both same Requisition chronology.
4	If 2 list in same year ?	Earlier shall be senior
5	Seniority of Promotes how fixed?	The inter-se-seniority of officer promoted on recommendation of DPC either by selection or non selection method - As per position in the feeder grade.
6	If there are more than one feeder grade?	Principle of rotation of quota as in recruitment rule.
7	SC/ST candidate promoted by virtue of rule of reservation entitled to consequential seniority ?	Yes entitled.
8	General/OBC category promoted through latter DPC regain his seniority of the feeder grade on promotion	NO will be junior to the SC/ST category promoted through earlier DPC Even though by virtue of Rule of Reservation.
9	Is seniority as per position in the reservation roster or vice versa?	No. Reservation Roster Point are only for identification of vacancy that goes to particular category. There is no co-relation of both.
10	How relative seniority of direct recruits and promote is determined?	According to rotation of vacancies reserved for direct recruitment and promotion respectively in the Recruitment rule.
11	Compassionate ground candidate how seniority fixed?	At bottom of all candidates recruited through direct recruitment or promotion irrespective of joining.
12	Removal of Pay anomaly by Step Up of pay of senior to junior	i) Both belong to same cadre with identical pay and pay of senior is higher/same at time of promotion ii) Post promoted to identical in same cadre iii) Anomaly for Directly application of FR 22(I)(a)(1) iv) Junior pay higher by virtue of adv increment will not be invoked to step up

Illustrations of Fundamental Rules

1. Calculation of Days

- i) 3 m from 17-10-22= 14-1-23 Oct-15 + Nov-30 + Dec-31 + Jan 14 =90 days
 ii) From 17-10-22 to 30-12-22= Oct-15 + Nov 30 + Dec 30 = 75

2. Problem Solution: Format for EL calculation:

Joined on 1-1-17, Availed (i) EL 20 d from 1-3-22, (ii) EoL 3 m from 1-4-22 to 29-6-22

<u>Date of Credit</u>	<u>Days earned</u>	<u>Credit/Adv Cr</u>	<u>Availed/Debited</u>	<u>Balance</u>
1-1-22	60x2 1/2 = 150	150 + 15= 165	-	165
	-	-	20 (1-3-22 to 20-3-22)	145
1-7-22	-	145 + 15 = 160	9 (1/10 th of 90 EoL)	151
1-1-23	-	151+ 15 = 166	-	166

3. Format for calculation of HPL

<u>Period</u>	<u>Leave Earned</u>	<u>Availed/Debited</u>	<u>Balance</u>
<u>1-1-17 to 17-10-22=</u> <u>5 yrs</u>	<u>5x 20=100</u>	80 for 40 days Commuted Leave	<u>20</u>
<u>19-1-17 to 18 -1-23</u> <u>= 6 yrs</u>	<u>6x20=120</u>		

4. Problem on Sustenance Allowance.

$$SA = 50/100 (\text{Pay} + \text{GP}) + \text{DA on SA} + \text{CA}$$

Drawn

From the following particulars calculate the monthly rate of SA and other allowances admissible to a Government servant for the first three months of his suspension from 1-6-2019

- i) **Basic Pay 8370** ii) **GP 2400** iii) **HRA 1077**

iv) **DA 16 %:**

$$\text{SA} = 50\% \text{ of } (\text{Pay} + \text{GP}) + \text{DA} + \text{All other allowance}$$

$$SA = 50/100 (8370 + 2400) = 50/100 \times 10,770 = 5385$$

$$DA = 16\% \text{ on } 5385 = 16/100 \times 5385 = 861.6 = 862$$

$$(a) \text{ Total SA} = \text{Rs.} 5385 + \text{DA } 862 + \text{Plus HRA } 1077 = \text{Rs. } 7324$$

- (b) Inc. by 50% : Add 50% of BP

5385 = 2693 Total =Rs.5385 +

2693=Rs.8078

Add DA 16% of 8078 = $16/100 \times 8078=1292$

Total increased SA = Rs.9370 Plus HRA 1077= Rs.10,447

5. Problem on TA

TA 1. A Government officer working at HQ in Guwahati and drawing pay of Rs.30,000 with GP 12,700 performs the following journey on duty: Daily Allowance admissible is Rs.300

- i) Visited Dist. Office at Rangia (60 KM) and back to HQ by bus (fare Rs.100) on 13-11-2020 absence 6 hrs.
- ii) Visited circle office 150 KM away by bus and halt there (fare Rs.100) on 14-11-2015
- iii) Visit block office at 39 Km away therefrom by Government vehicle on 15-11-2005 and halt there at Block office journey by Government vehicle
- iv) On 16-11-2015 back to HQ from Block office by Bus (Fare Rs.200) at 4 pm.

Date	Journey	KM	Fare/MA	DA	Total
13-11	Ghy to Rangia & Back	60+60=120	100+100=200	1 Incidental DA = 300	500
14-11	Ghy to Circle Office & Halt	150	100	Inc. DA 1 & Night Halt DA 1/2=450	700
15-11	Circle Office to Block office at Outstation & Halt	39	-	1 DA Night Halt = 300	300
16-11	Block office to Ghy	150 + 39=189	200	Inc. DA 1 = 300	500
Total					Rs.2000
1-7-22	4 y x 30 = 120	120 + 15 + 89 = 224		-	224

6. Earned & HPL Leave :

Prepare Leave account from the following particulars:

- i) Leave at credit on 1-11-2014 – EL 195 days, HPL 200
- ii) Leave availed commuted leave on MC 2-11-2015 to 29-12-2015, unauthorised absence from 7-8-2015 to 5-10-2015 (Dies non), EL from 26-6-2016 to 15-7-2016 and 5 days from 1-4-2017 followed by Commuted leave on MC up to 31-5-2017, EL 8 days from 23-6-2018 to 30-6-2018
Update the Account up to 1st Sept. 2021.
EL Account.

Cr. Date	Period : From – To	EL earned	Leave taken	Eol Dr	Bal
1-11-2014					195
1-1-2015		15			210
1-7-2015		15			225

1-1-2016		15		60/10 = 6	234
			19		215

	26-6-2016 to 15-7-2016				
1-7-2016		15			230
	1-4-2017 to 5-4-2017		5		225
1-1-2017		15			240
1-7-2017		15			255
1-1-2018		15			270
	23-6-2018 to 30-6-2018		8		262
1-7-2018		15			277
1-1-2019		15			292
1-7-2019		15			307 limited 300
1-1-2020		15			300
1-7-2020		15			300
1-1-2021		15			300
1-9-2021		15			300

7. HPL Account.

Credit Date	HPL Earned	HPL Availed	Balance
1-11-14			
1-11-15	20	-	20
1-11-16	20		40
1-11-17	20	-	60
6-4-17 to 5-5-17	-	30 x 2=60	0
1-11-18	20	-	312
1-11-19	20	-	312
1-11-20	20		332
1-9-21	-		332

Ans: EL-300 days HPL-332 days on 1-9-2021,

8. Problem: TA 2

A Government officer drawing daily allowance @ 300

performed the following tours from HQ at Guwahati

13-11-2021- Visited Dist. Office 125 KM away by Public Bus (fare Rs.200 and back)

14-11-2021- HQ to Dist. Office at Tezpur (250 KM) by allotted vehicle and halt there (MA Rs.5 per KM)

15-11-2021- Inspected work site 70 km away from Dist. office by Allotted vehicle and Halt

16-11-2021- Conducted a training programme at Dist. Office and halt

17-11-2021 – conducted training programme at a centre 30 km away by bus fare Rs.60 and halt

19-11- 2021 – Returned to HQ by Bus (Fare 200)

Date	Journey/Mode	KM	Fare/Ma	DA	Total
13-11	Ghy-Dist. office/Bus & Back	250	200+200=400	1 =300	700
14-11	Ghy-Tez/allotted vehicle & Halt	250	250xRs.5=1250	1DA NH =300	1550
15-11	Tezpur-Work site/allotted vehicle & Halt there	70	70x5=350	1NHDA=300	650
16-11	Work site-Dist. Office /allotted vehicle Halt	70	70x5=350	1 =300	650
17-11	Dist office-Training Centre & Halt	30	30x5=150	1 =300	650
18-11	Halt	-	-	1=300	300
19-11	Dist. Office to HQ/Bus	125	200	1=300	500
Total					Rs.5,000

9. Problem on Leave 5:

From the following particular prepare Leave account up to leave at credit as on 1-7-2018

1. Leave at credit as on 1-8-96 EL 212, HPL 310
2. Availed EL 9 days from 20-8-96, commuted Leave on medical ground for 13 days from 1-10-96, EL 51 days from 1-1-97, HPL 20 days from 4-3-97, commuted Leave on medical ground for 17 days from 13-5-97

Cr. Date	Period	Earn/Credit	Availed	1/10 th of EOL	Bal
1-8-96					212
	20-8-96to 28-8-96	-	9	-	203
1-1-97		15		-	218
	1-1-97 to 20-2-97	-	51	-	167
1-7-97 1-1-98		15x2=30	-	-	197
Period	Credit date	Earned	availed	Balance	
	1-8-96	-	-	310	
1-10-96 to 13-10-96			13x2=26	284	
4-3-97 to 23-3-97			20	264	

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13-5-97 to 29-5-97		-	34	230	
	1-8-97	20	-	250	

10. Problem on Sustenance Allowance.

From the following particulars calculate the monthly rate of SA and other allowances admissible to a Government servant for the first 3 months of his suspension from 1-6-2019

Basic Pay – 8370 GP - 2400, Special Pay – 500, HRA – 1077 DA 16 %:

Solution:

$$SA = \frac{1}{2} \text{ of } (8370 + 2400) = 10,770 \times \frac{1}{2} = 5385$$

$$+ DA \ 16\% \ \text{of } 5385 = 861.6 = 862$$

$$= 5385 \times \frac{16}{100} \quad DA$$

$$\text{Total -} \quad \text{Rs.} 5385 + 862 = \underline{6247}$$

$$\text{Increased-} \ 5385 + 2693 = \text{Rs.} 8078 + DA \ 1292 = \underline{\text{Rs.} 9370}$$

Note on calculation of SA :

i) LS on Pay + GP + SP

ii) DA on Basic pay = Pay + GP (FR 9(21)a(1))

Elements of SP in SA should be excluded for calculating the amount of DA admissible.

11. Pay Fixation on promotion under FR 22 (a)

(1) Note on Fixation of Pay on Promotion.

As per clause 22 (a) (1) Initial pay on promotion in the Higher pay scale to be fixed at the stage next above the notional pay arrived at by increasing his pay in respect of lower the lower post held regularly by an increment at the stage at which such pay has increased.

Example: i) Lower Pay Rs.7,950 in scale 5,500-175- 9000 ii) Higher Pay 6,500-200-10,500. Pay 7950 will first be increased notionally to 8125 by adding one increment of 175 and his pay in higher pay will be fixed at 8300 ie. At the stage next above his notionally increased in lower pay.

- i) Pay at lower post – 7,950
- ii) Add one increment in lower pay - 175
- iii) Notional Pay - 8125
- iv) Add one increment in higher pay – 175
- v) **Pay fixed on Higher Pay - 8300**

Initial Pay in higher post shall be fixed at the next above the notional pay arrived at by increasing his pay in respect of the lower post held by him regularly by an increment at the stage at which such pay has accrued save in case of appointment on deputation to an ex cadre post or to a post on ad hoc basis or on direct recruitment. The Government servant shall have the option to be exercised within one month from the date of promotion.

12. Problem: A Government servant drawing pay Rs. 13,030 in the time scale of Rs. 110825-13030-360-13,750-425-14175-24200 with effect from 1-5-2007 and was promoted to a higher post of time sale of Rs.12,385-13750-425-15025-27500 on 31-8-2007. He opted to fix his pay from the date of earning his next increment in lower post.

Solution :

Basic Pay –	
13,030	Add increment
– 360	
	13,390 (FR 22(a)(1))
Add increment opted-	360
	13,750
Add one increment	- 425
Next above stage	-
	14,175

13. Pay Fixation on promotion on or after 1st April, 2016 ROP

In the case of promotion within the same Pay Band

(a) **One increment equal to 3%** at the sum of the existing pre promotion pay in the Pay Band and the Grade Pay corresponding to the pre promotion post shall be computed and rounded off to the next multiple of Rs.10.

(b) In case the promotion, revised pay in the PB shall be fixed by adding amount arrived at clause (a) above to the **existing pre promotion pay** in a PB. will also be given GP at enhanced rate as applicable to the promotion post.

In the case of promotion to higher PB

(c) In case the promotion from one post to another involves movement from one PB to higher PB then also fixation of pay consequent to promotion shall be done in the same manner as at (a) and (b) above.

i) In case the Government servant opts to get his pay fixed on the date of next increment, then on the date of promotion pay in Pay Band shall continue to be unchanged, but Grade Pay of the higher post shall be granted. Further re-fixation shall be made on the date of next increment i.e. 1st day of July. On that day shall be granted two increments one annual increment and second on account of promotion. While computing these two increments, basic pay prior to the date of promotion and Grade Pay corresponding to such pay in the Pay Band shall be taken into account. After allowing such increment Grade Pay of higher post/scale shall be allowed.

ii) In case of promotion between the period commencing from 2nd April and ending on 30th June of a particular year, he shall get his increment on 1st July of the next year.

14. Problem on Pay Fixation 1:

1. A Government servant drawing pay of Rs.10,800 (8,800 + 2000) in the PB plus GP of (5,200 – 20,200) +GP 2,000 is promoted to higher post in the same PB but with GP of Rs.2,400.

Pay on lower post (excluding GP) -	Rs.8,800
Add 3% on 10,800 (8,800 + 2,000) rounded to multiple of 10 –	Rs. 330
Total-	Rs.9,130
Add GP of higher post -	Rs.2,400
Pay fixed on higher post -	<u>Rs.11,530</u>

15. A Government servant drawing pay of Rs.10,700 plus GP of 2,800 in the PB plus GP of (5,200 -20,200) + 2,800 is promoted to a higher post in the PB of (9,300- 14,800) with GP of Rs. 4,200.

Pay on date of promotion excluding GP - 10,700

Add 3% increment on 13,500 (10,700 + 2,800) rounded to next multiple of 10
405 = 410 (Rounded)

Total	Rs. 11,110
Add GP in the higher post	Rs,4,200
Pay fixed in promoted post	Rs.15,310

16. A Government servant drawing pay of Rs.13,840 + 4,200 in PB plus GP of Rs.34,800 + 4,200 from 1-7-2009 in PB is promoted to higher post in same PB but with GP of Rs.4,600 on 1-3-2010. Fix his pay on higher post and indicate next DNI.

Pay on date of promotion excluding GP – 13,840

Add 3% increment on Pay +GP=13,840 + 4,200=18,040 = 541.2=550

Total -	14,390
Add GP in new post -	4,600
Pay in the new post -	18, 990
DNI – 1-7-2011.	

☐ On promotion he will draw from 1-3-2010 to 30-6-2010 pay 13,840 + 4,600 = 18,440

Pay on 1-3-2010 -	13,840
Add GP in old post -	4,200
Total -	18,040
Add 3% increment due on 1-7-2010 -	550
Total -	18,590
Pay fixed on 1-7-2010	18,590
Add 3% increment on	557.7 = 560
Pay on re-fixation -	19,150

DNI – 1-7-11 as he has not completed 6 m on 1-7-2010.

Assam Financial Rules

Content

- **Definitions**
- **Receipt and Custody of Govt. Money**
- **Standards of Financial Propriety**
- **Pay and Allowances - General Rules**
- **Stores**
- **Conservancy and Works Charges of the Forest Department**
- **Public Works Department (Chapters 7 and 8)**
- **Deposits (Chapter 16)**
- **Miscellaneous Subjects (Chapter 18)**
- **Power of Sanction**

Asaam Financial Rules :

Definitions:

- Administrative Approval: Formal acceptance by the Administrative Dept. concerned of the proposals for incurring expenditure on a work connected with their requirement to be issued to the PW or such other department. for execution
- Advance Payment: Payment in advance against Running Account A to contractor
- Assets: Cash, property, stock, plant, machinery
- Book Transfer: The process whereby financial transactions not involving the giving and receiving money and material and brought to account
- Contingencies (works): Incidental, misc. expr. relating to work

Receipt and Custody of Government Money:

Government dues (Revenues & Others) are accepted against money receipt in Form No 1 are immediately entered in CB and remitted to Treasury on the same or next day. Money receipts to be serially numbered. Register of Money Receipt Books to be maintained. Only one Book to be used once the second book on closing accounting of the first. Simple Receipt for Money Receipt through Cheque on Local Bank (R 57) & DD against Receipt for receipt of cheque and final money receipt on collection of cash only. All entries relating to remittance of receipts should be verified daily and attested by Head of Office All receipts to be reconciled with the bank scrolls or passbook monthly. DDOs are to carry out monthly reconciliation of withdrawals and deposits with record of treasury by 10th of the following month.

Receipt and custody of Government money: Receipts must be issued while receiving moneys on behalf of the Government. Money received must be kept in safe custody until it is deposited into the Government account (in accordance with the procedure laid down in the rules).

Drawing of money from the Treasury: The amount has to be drawn by submitting the prescribed bills to the treasury. The Treasury will then authorise the agency bank to make payment to the DDO. Every payment is to be supported by Voucher in proper format duly passed and signed by an Actual Payees Receipt along with.

Drawl of Money: Drawing of money from the Treasury by bill by civil Dept. and cheque by PW Dept. and Local Fund Govt. and Organisation. Vouchers for Payments how prepared along with Actual Payees Receipt : APR (R78-79). All monies received in cash, by cheque or bank demand drafts should be promptly paid in the bank through the treasury. All entries relating to remittance of receipts should be verified daily and attested by Head of Office

All receipts to be reconciled with the bank scrolls or passbook monthly. DDOs are to carry out monthly reconciliation of drawls and deposits with record of treasury by 10th of following month.

Permanent advances, Temporary Advance and Imprest: This is sanctioned for meeting expenditures on petty items. It may be reimbursed fortnightly or monthly, depending upon the flow of expenditure.

Arrear claims: Rules 84 - 90 deal with arrears claims. No claim against the Government (except claim if not preferred within six months of its becoming due, can be paid without sanction of the AG. Travelling allowance claims, including dearness allowances, are forfeited if they are not submitted to the Head of Office or Controlling Officer within one year from the date of completion of journey. Rule 88 is a very important rule, as it states that the AG, under the order of Competent Authority, can investigate Government servants' claimsthat have remained in abeyance up to one year. Similarly, claims over one year but less than six years old can be investigated under the special orders of Government.

Maintenance of Cash Book: Cash Book (CB) in Form No.2 is to be maintained. CB has two sides (a) Receipt Side (b) Payment Side. Each day money received/paid is entered in CS by the Cashier attested by DDO daily. CB is to be closed daily and monthly recording with Closing Balance with Cash analysis. All remittances of money for receipts and all drawls are to be reconciled with bank in the following month. No erasure/overwriting in CB if any mistake made, to be corrected by drawing a line through the incorrect entry and inserting the correct entry in red ink between the lines with record of initial with date. On Transfer of DDO while relieving charge, CB with Cash in hand shall have to be handed over to the relieving officer with record on CB as Handed Over/Taken Over certificate with Signature and Date. The Cash Book or Imprest account should be closed on the date of transfer, and a note recorded in it. Relieving Officer should count cash, inspect stores, and report any irregularities. Cash Book is to be maintained with support of Voucher and APR in guard file for Audit along with Sanctions obtained according to DFP Rule 2022.

Defalcations and Losses: Any defalcation or losses, except petty cases, have to be immediately reported to higher authority and the AG. After a full investigation, a report must be sent to the AG. For the guidance of the Heads of Offices and others, the general rule relating to enforcement of responsibility for losses and Its recovery and the procedure to be adopted is given in Chapter XVIII.

Destruction of records: Rules regarding destruction of records are given in Appendix 3 of the Assam Financial Rules listing out the records destroyed.

Calling of Tender for an acceptance and Work order/Supply order for execution of work, delivery of supply/outsourcing of Service: Rules 254, 256 and 258 are applicable. The provisions of the new Assam Public Procurement Rule henceforth for materials, machinery, equipment and e-procurement shall be followed.

Standards of Financial Propriety

Assam Financial Rules do not mention Standards of Financial Propriety. Nevertheless, it is important to observe these standards when carrying out financial transactions. Rule 45 of the Contingency Manual provides guiding principles for awarding contracts that have been discussed in the training material on Contingency Manual.

Service Book : Service Book in Form No. 15 with annual verification in April/ May with record of “service verified” with dated signature by the Head of Office. All events like Pay Fixation, Increment, Leave, Unauthorised Absence, Punishment are to recorded in SB. Service Books must be maintained in prescribed Form. Head of Office must perform annual service verification and record a certificate in the prescribed form in the Service Book. All other entries must also be recorded and attested.

Acquittance Roll: AR Form No. 17 are to be maintained with details of pay and allowances drawn recovery made monthly. Pay Bill is duplicate copy of AR. Attachment Order: Recovery to be made in cash and deposited to the court on money receipt from the court. Formula for Attachable Amount for Maintenance is $\frac{1}{3}$ (Allowance Exempted – 400)

Pay and Allowances - General Rules

Pay and allowances of Government servants falls due on last day of month. Date for submission of pay bills six days before due date. Payment upon the death of a Government servant is to be made to wife/nominee and Legal Heir Rule.

Claims on the Treasury of Gazetted Government Servants: Authority from AG is required mentioning the admissibility of the amount claimed. The following points need to be observed during a transfer of office: Every transfer of charge of a Gazetted Government servant should be reported on the same day to the Accountant General. The Cash Book or Imprest account should be closed on the date of transfer, and a note recorded in it. Relieving Officer should count cash, inspect stores, and report any irregularities.

Stores :

This chapter covers the following subjects relating to stores:

General rules

Receipt and issue of stores Stock accounts and stock taking

Special rules for the Public Works Department

- General
- Acquisition and disposal of stores
- Stock-Quantity accounts, Value accounts
- Tools and plant

Conservancy and Works Charges of the Forest Department (Chapter 11)

This deals with matters relating to labourers, measurements, advances to contractors, record of sanction and expenditure, and hire of tools and plant.

Public Works Department (Chapters 7 and 8)

Since these chapters deal with the PWD, these are not being discussed in detail. They are not relevant to the DDOs and Heads of Offices. These two chapters are mainly for the PWD staff and officers.

Deposits (Chapter 16)

This Chapter deals with Civil Deposits and Public Works Deposits. Some of the rules are irrelevant and will need to be deleted. Under Civil Deposits, there are five classes of deposits:

Revenue Deposits Personal Deposits Civil Courts Deposits

Deposits for work done for Public Bodies or individuals, and

Deposits of fees received by Government servants for work done for Private Bodies.

The DDOs and Heads of Offices are mainly concerned with the first three classes of deposits.

Miscellaneous Subjects (Chapter 18)

This chapter deals with the following subjects:

Enforcement of responsibilities for losses sustained by Government through fraud or negligence of individuals (Rule 466). This is a very important rule and Heads of Offices and DDOs should comply with its provisions, particularly Sub-rule 6. :

Departmental enquiry in case of fraud and embezzlement of Government money in which Government servants are involved (Rule 467). This is another important rule relating to fraud and embezzlement. Heads of Offices have been given specific responsibility and they should be complied with these.

Prosecution for the embezzlement of Government money (Rule 468). This rule deals with the procedure for prosecution of the official who has committed criminal offence by embezzling Government money.

Inspection of Treasuries and departmental Offices by the Audit Officials
Inspection of offices of the Forest Department

Duties of Public Works Officers Other miscellaneous subjects.

Some rules (Rules 461-465 and 470) have become irrelevant and will need to be deleted.

Power of Sanction: This chapter deals with the following subjects:

Sanction to expenditure (Rule 517). These are to be exercised in terms of financial powers delegated in the Delegation of Financial Powers Rules, 1999.
Communication of sanction Date of effect of sanction, Lapse of sanction.

Delegation of Financial Power (DFP) Rules, 2022

(Link: https://finance.assam.gov.in/sites/default/files/swf_utility_folder/departments/agriculture_com_oid_2/menu/document/delegation_of_financial_powers_rules-2022.pdf)

1. Definition, Rule 3:

- a. **Administrative Approval** – This term denotes the formal acceptance, by the administrative department concerned of the proposals based on preliminary plans for incurring any expenditure in the Public Works or any other department of Government on a work initiated by, or connected with, the requirements of such administrative department. It is, in effect, an order to the Public Works or such other Department of Government to execute certain specified works at a stated sum to meet the administrative needs of the department requisitioning/requiring the work.
- b. **Administrative Department** - means the Secretariat Department to which the subject under consideration is assigned for disposal under the Assam Rules of Executive Business, 1968.
- c. **Administrator** - includes Head of an Autonomous organization / Board / Commission etc.
- d. **Competent Authority** - means, in respect of the power to be exercised under any of these provisions, the Governor or such other authority to which the power is delegated by or under the Assam Financial Rules, Delegation of Financial Powers Rules or any other general or special orders issued by the Government of Assam.
- e. **Contingent Expenditure** - means all incidental and other expenditures including expenditure on stores, which is incurred for management of an office, or for the working of a technical establishment, such as laboratory, workshop, industrial installation, or store depot but does not include contingent expenditure relating to Works, T & P for which provision is under Work.
- f. **Continuing Scheme** - is one which has been administratively and/or financially approved in the previous year and continues to be under implementation under revenue or capital budget for next year.
- g. **Drawing & Disbursing Officer (DDO)** - means Head of Office to draw bills and make payments on behalf of Government so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function. DDO

who is not a Head of Office shall not exercise any statutory or delegated power to sanction which are vested with the Head of Office.

- h. Department** - means all Administrative Departments of the Secretariat to which subject under consideration has been assigned under the Executive Rules of Business, 1968 as amended.
- i. Deemed Department** - for the purpose of these Rules and provisions, includes Gauhati High Court, the Governor's Secretariat, and other Tribunals, Boards, Commissions headed by in-service officers of the rank of Additional Chief Secretary and above.
- j. Each Case** - means in respect of non-recurring expenditure – expenditure incurred at a given point of time and in respect of recurring expenditure – each type of expenditure of a recurring nature – no spilt up of sanction.
- k. Establishment Expenditure** - means the expenditure required to meet the day-to-day expenditure of an organisation of intermittent or occasional character and met from revenue receipt of the Government.
- l. Financial Sanction** - means the sanction of Government or of an authority to which power has been delegated, to expenditure of public money for a specified purpose, and is subject to appropriation of fund.
- m. Government Undertaking** - ' means Statutory Commissions, Societies and all other autonomous bodies including Boards, Agencies, Grants-in Aids Institutions that are fully or partly financed or assisted by the State Government.
- n. Heads of Department** –means an officer declared as such by the Government. List of such declared HoD are given in these rules. (Annexure-)
- o. Deemed Heads of Department** - For the purpose of these rules and provisions, it includes.
- p. Head of an Office** - ' means a Gazetted Government servant recognized as such by Government or the Head of the Department under whom he may be employed.
- q. Miscellaneous Expenditure** - means all expenditures other than expenditure falling under the category of pay and allowances of Government servant's leave salary, pension, contingencies, grants-in-aid, contributions, works, stock, tools and plant and the like.
- r. Recurring Expenditure** - means the expenditure which is incurred at periodical intervals for the same purpose.
- s. Non-recurring Expenditure** - means expenditure other than recurring

expenditure, ie. expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by installments.

- t. **New Scheme** - is a scheme which is not a Continuing Scheme.
- u. **Pay** - means the amount monthly drawn by a Government servant as defined in Fundamental Rule 9(21) (a) (i) – Basic Pay.
- v. **Primary Units of Appropriation** - means the lowest accounting units used for classifying appropriations under major heads.
- w. **Technical Sanction** - is the approval to the detailed designs, plans, specifications and quantities by the competent engineering authority, which is required to be given to any work (other than petty works, petty repairs, and other repairs for which a lump sum provision has been sanctioned by the Competent Authority) before its commencement.

RULE 4. PROVISION OF FUNDS BY LEGISLATURE: Demands for grants and appropriations for charged & voted expenditures are presented to the Legislature on behalf of the appropriate Department or authority concerned. After the Demands have been voted and the necessary Appropriation Act passed by the Legislature, the amounts so authorized by law become available to the Department or authority concerned only after being communicated by the Finance Department through the Finance Department software (Fin Assam) for appropriation to meet sanctioned expenditure.

RULE 5. GENERAL 7 LIMITATIONS ON POWER TO SANCTION EXPENDITURE : i) It is a primary condition that no Financial Sanction / Administrative Approval may be accorded without specific budget provision to meet the expenditure. ii) The financial power under these rules is to be exercised only for legitimate object of public expenditure. iii) No expenditure shall be incurred against a sanction unless funds are made available by appropriation or re-appropriation iv) Funds should ordinarily be drawn only when the expenditure is imminent. v) That there is specific authority or sanction to incur the expenditure or make the payment or advance the money. vi) The sanctioning authority should also indicate on the body of the sanction irrespective of issue of the sanction physically or digitally, as to how the fund is to be provided showing the proper budgetary classification. vii) Any authority vested with financial powers under these Rules should not re-delegate his financial powers in whole or in part to any Govt. servant without concurrence of FD.

RULE 6. Finance Department will be at liberty to put in place MIS or suitable IT module to ensure process of approval / sanction etc. are digitised in requisite formats.

RULE 7. POWER TO SUB-ORDINATE AUTHORITY TO SANCTION EXPENDITURE : A. Subordinate authority may sanction expenditure or advances of public money in those cases only in which it is authorized to do so by – (i) the provision of any legislative enactment for the time being in force or of rules made under such an enactment or (ii) the codes, manuals and regulations issued by the Governor or the Government of Assam or (iii) any order of the Governor or the Government of Assam delegating their powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Governor or the Government of Assam (iv) any order of the Governor or the Government of Assam laying down as scale or maximum scale of expenditure or (v) delegated financial power incorporated in the “Schedule of Power to Sub-ordinate Authority” under these Rules. Provided that, every sanction issued by a competent authority under these rules or under the provision of any other Acts and Rules as stated in Rule 7A or with concurrence of the Finance Department wherever necessary, must invariably quote the authority under which sanction has been accorded.

RULE 8. SPECIAL POWER TO SANCTION OF ENTERTAINMENT CHARGES DELEGATED TO GAD : A. Senior most Secretary of General Administration Department (GAD) may incur expenditure up to a maximum amount of Rs. 100,000/- per month at his level for providing tea & snacks in meetings/conferences etc. held in the Secretariat Conference halls and Minister’s chamber.

RULE 9. SPECIAL POWER TO THE SENIOR MOST SECRETARY TO THE GOVERNOR: The Senior most Secretary to Governor will exercise full power in respect for implementation of provisions of “Governors (Allowances and Privileges) Rules, 1987” as amended from time to time subject to budget provision and further subject to compliance of all Rules and procedures. However for creation of posts and purchase of vehicle concurrence of Finance Department will be a pre-requisite.

RULE 10. RESIDUARY FINANCIAL POWERS: Financial powers, not specifically delegated to any authority by these rules, shall vest in the Finance Department. In case of emergencies due to natural calamities or any other unforeseen circumstances, Finance Department shall issue appropriate orders to remove any such difficulties in dealing with those circumstances.

RULE 11. CLASSIFICATION OF OFFICES IN GROUPS : A. For the purpose and convenience of Delegation of financial powers under these Rules, all the Heads of Offices of Govt. Departments and Sub-ordinate offices under them have been arranged in groups B. These groups have been created only to exercise of financial powers under these Rules and do not prejudice the administrative status of officers among different Departments and offices. Heads of Offices have been grouped in the following functional set-up:

- i. Administrative Department
- ii. Head of the Department (of State Head Quarter office) / Deemed Head of the Department
- iii. Zonal Office Circle Office
- iv. District Office
- v. Sub-Divisional Office

RULE 12. CONCURRENCE OF THE FINANCE DEPARTMENT:

A. Prior concurrence of Finance Department shall be required in respect of the items (14) mentioned below:

1. Creation of posts.
2. Filling up of vacant posts by direct recruitment where such power has not been expressly delegated already.
3. Engagement of Muster Roll Worker / Contingent worker/Contractual employees including re-appointment/re-engagement etc.
4. Outsourcing of services.
5. Terms and conditions of appointment of persons in the State Government or Government Undertakings on deputation from Central Government / other State Governments/ Central Government Undertakings / other State Government Undertakings (Foreign Service).
6. Revision of pay scales/wages or of any service benefits and up-gradation of any post.
7. Sanction of allowance/ special pay/ honorarium/ overtime allowance etc. unless covered under any specific order issued by the Finance Department.
8. Sanction of rent-free accommodation, unless covered under any specific order issued by the Finance Department.
9. Purchase of vehicles.
10. Re-drawl of lost cash.
11. Creation of any new office/establishment.
12. Opening of Bank/Postal Account and investment in any term/fixed deposit.
13. Contribution of equity capital to Public Sector Undertakings, other than fund released from Finance Department.
14. Grants- in-aid where specific delegation have not been made under these Rules or covered by any other orders/rules framed by the Government.

RULE 13. PARTICIPATION OF OFFICIALS IN THE EVENTS / TRAINING OUTSIDE STATE :

A. Subject to budget provision Administrative Departments will be competent to decide deputation of individual or team to participate in any cultural, sports or similar programme outside the State but within India, with prior approval of the Chief Minister. **B.** Similarly, Administrative Departments will be competent to decide deputation of person to abroad on training/tour etc. if it is sponsored by Externally Funded Agency or under Externally Aided Project, with prior approval of the Chief Minister.

RULE 14. RELAXATION IN REGARD TO CONCURRENCE OF FINANCE DEPARTMENT: Once the Finance

Department has concurred for purchase of goods and services, and the corresponding sanction issued by the Department lapses due to non-release of fund by the Finance Department, the concerned Department will be competent to issue fresh sanction during immediate next financial year without any further concurrence by the Finance Department provided that, there is no change in scope and scale as agreed upon originally and there is adequate budget provision.

RULE 15. GUIDELINES FOR AWARD OF CONTRACT / WORK ORDER/ PURCHASE ORDER ETC.:

In compliance with the existing rules, procedures and guidelines and further rules, procedures and guidelines that may be prescribed from time to time as provided under Section 7(2) of the Assam Fiscal Responsibility and Budget Management Act 2005 : **i)** Before awarding any work or starting a construction work which creates liability on the Consolidated Fund of the State, the State Government or the authorities exercising delegated financial powers shall first issue Administrative Approval. **ii)** Before awarding an order for supply of goods and services which create liability on the Consolidated Fund of the State, the State Government or the authorities exercising delegated financial powers shall first issue financial sanction for the supply of goods and services, as the case may be, including procurement on GeM portal.

RULE 16. PROCEDURE FOR COMMUNICATION OF SANCTION: A. All Orders conveying the sanction of expenditure or advance of public money issued by a competent authority shall be communicated to the Accountant General (A&E), Assam and the Accountant General (Audit), Assam. **B.** Every sanction issued by a competent authority with concurrence of the Finance Department must invariably quote the number and date of the concurrence of Finance Department. **C.** All Orders conveying the sanction of expenditure or advance of public money issued by Department shall be communicated to the Accountant General (A&E), Assam and the Accountant General (Audit), Assam by the Secretary/ Additional Secretary/ Joint Secretary/ Deputy

Secretary/ Under Secretary of the Department or any other officer as may be specifically empowered under Rule 12 of the Assam Rules of Executive Business. D. All other sanctioning authority (DDO/HO) not the Department of State Government) to whom the power has been delegated under these rules shall accord sanction in the form of an order and to be communicated by self or by the sub-ordinate officer assigned for the purpose or by any Gazetted officer authorised with the approval of the Finance Department to sign for him. Provided that the copy of the sanctioning order Memorandum for the Accountant General, Assam and concerned Treasury Officer shall be forwarded by the Assam Finance Service officer discharging duties in the respective department/offices as the case may be. Provided further that, views of the Assam Finance Service officer discharging duties in the respective department/offices should be obtained beforehand where the officials are required to forward the sanctioning order Memorandum to the Accountant General, Assam and concerned Treasury Officer. E. Order of the Governor, relating to his own establishment should be communicated by the Officers of the Governor's Secretariat not below Deputy Secretary.

RULE 17. EFFECT OF SANCTION

- I. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet expenditure and does not become operative until funds have been so appropriated.
- II. In the case of a recurring expenditure / liability, sanctions becomes operative when fund for the first year is made available by appropriation/ re-appropriation or by an advance from the Contingency fund, as the case may be, and it remains effective for each subsequent years subject to appropriation in such years and subject to the terms of the sanction. For eg:- An Annual Maintenance Contract (AMC) has been agreed upon by for 3 (three) years with terms and conditions applied that there will be no change in the rate of AMC during these 3 years, then sanction can be accorded for 3 (three) years. This sanction shall remain operative subject to appropriation of the fund for the first year and shall remain effective for each subsequent 2 (two) years subject to appropriation of fund in those years.
- III. No expenditure shall be incurred until the budget has been communicated for regular and authorized expenditure, except in specific cases specially authorised by the Finance Department.

RULE 18. RESPONSIBILITY OF SUB-ORDINATE AUTHORITY ON CONTROL OF EXPENDITURE AGAINST BUDGET: A. Department:

The Senior most Secretary of the Department shall arrange to be kept informed not only what has actually been spent from the grant or appropriation, but also what commitments and liabilities have been created and will be incurred against them. He shall have the overall responsibility for the departmental

expenditure. **B. Budget Controlling Officer:** The Budget Controlling Officer (BCO) in respect of Heads of Accounts placed under his control, shall monitor that no excess or irregular expenditure is resorted to by disbursing authority against the allotted fund at their disposal. He shall have the overall responsibility to place an adequate control mechanism for prevention of excess or irregular expenditure against the allotted fund.

RULE 19. CONSULTATIONS WITH FINANCE SERVICE OFFICER POSTED IN HEAD OF DEPARTMENT AND OTHER OFFICES: It shall be incumbent upon the Heads of Department/Head of Office to consult the Finance Service Officer in all matters having financial implications. Senior Financial Advisor/Financial Advisor are to be consulted in all matters pertaining to the listed items and their opinion/advice to be obtained in writing : (i) All financial matters; (ii) All budgetary matters; (iii) All procurement matters and auction cases; (iv) Important service matters; (v) All pension matters; (vi) Formulation of Schemes/Projects from the very beginning; (vii) Creation, up-gradation and abolition of posts; (viii) Enforcement of economy measures; (ix) Internal controls; (x) Negotiations; (xi) Entering into an agreement/contract/MoU; (xii) Evolving appropriate monitoring systems and (xiii) Matters being referred to the Finance Department.

RULE 20. ADMINISTRATIVE APPROVAL AND SANCTION OF EXPENDITURE IN CONNECTION WITH GOVERNMENT FUNDED SCHEMES AND PROJECTS:

The operations of Works Departments fall under two categories—Original works and Repairs. The first includes new works, alterations, additions and purchases; the second repairs and maintenance. All works necessary to bring in to use newly purchased or previously abandoned structures fall in the first category.

Works are classified under the two categories – **a)** Original works and **b)** Repairs. Original works are described as major, minor and petty works. Major Works - when the cost is over Rs.5,00,000/- Minor Works - when the cost is over Rs.1,00,000/- and up to Rs. 5,00,000/- and Petty Works - when the cost is Rs.1,00,000/- or less

20.3 All the scheme/projects under State Own Priority Development (SOPD): Except for PWD (Roads and Building & National Highways) AA will be appraised by the designated committee as mentioned in Rule 22 of these rules. Project above Rs. 100.00 crore will be approved by the Cabinet on the recommendation of the Designated Empowered Committee constituted as follows: i) Senior Most Secretary of the Concerned Administrative Department-Chairman ii) Commissioner and Secretary, Finance Department – Member iii) Representative from PWD in case the project is not from PWD - Member iv) Senior Financial Advisor/Financial Advisor – of the concerned administrative department– Member v) Special Invitee, if nominated by the Chairman subject

to approval by the Cabinet/respective committee –

A. Administrative approval will be issued by the concerned Administrative Department for the works component and subsequent Financial Sanction against the AA will be issued by the concerned HoD.

B. In respect of procurement of goods and services, the Financial Sanction will be issued by the concerned HoD.

C. In respect of the Administrative Departments having no Heads of Department under their control, the Administrative Departments itself will act as HoD for issue of Financial Sanction.

20.4 The delegations are also subject to observance of the instructions contained in Assam Public Procurement Act 2017 and Assam Public Procurement Rules, 2020 framed there under and other formalities to be complied with in respect of each item of expenditure.

20.5 No Department of the State Government will levy any agency charge/ supervision charge upon any other Department of the State Government for execution of any work or providing of any service.

RULE 21. LIMIT OF ADMINISTRATIVE APPROVAL BASED ON BUDGET PROVISION FOR SOPD FUNDED PROJECTS/ SCHEMES: 21.1

In case of projects/schemes under SOPD, other than that specified in Para **21.3**, Administrative Departments will accord such approval to amounts limited to double the budgetary allocation under the concerned head of account. This pool/ bank of Administrative Approvals should be separately maintained by the Administrative Departments. **21.2** In case there is additional budget allocation in the same financial year, the scope of granting Administrative Approval will increase by two times the additional fund allocation. For example, if the budgetary allocation under a particular Head of Account is Rs. 100 crore, in case of projects/schemes as in Para **20.3**, the Administrative Department will limit issue of Administrative Approvals up to Rs. 200 crore only during the first year.

ILLUSTRATION - Budget Provision - AA limit - Expenditure incurred-
Balance AA

ILLUSTRATION :

Year	Budget Provision in Crore	AA Limit in Crore	Expenditure in Crore	Balance amount of AA In Crore
1 st Year	100	200 (2 times of 100)	50	150 (200-50)
2 nd Year	100	50 (200 – 150) Some schemes may have been completed out of 200 Cr	50	Nil
1 st Year	100	200	Nil	200
2 nd Year	100	Nil	Nil	$100 \times 2 = 200 - 200 = 0$ No any Balance No accord of fresh AA

21.3 : In case of special projects, where decisions have been taken about the project based on budgetary announcement or cabinet decisions or at the level of the Chief Minister, the principles referred to in Para 21.2 above would not apply. In that case, Administrative Approval may be accorded for the full amount of the cost of the project irrespective of the amount provided in the budget.

For example in case of establishment of a new stadium as announced in the budget, Administrative Approval for the entire estimated amount may be given. Normal limit of 200 percent of the budgetary allocation will not apply in such cases.

A separate pool/bank of Administrative Approval will be maintained for all such cases of special projects.

RULE 22. INSTITUTIONAL FRAMEWORKS FOR APPRAISAL AND APPROVAL FOR SOPD FUNDED PROJECTS/SCHEMES:

As prescribed under Rule 20. 3 above the composition of the Departmental Finance Committee (DFC), Standing Finance Committee (SFC) and Special Standing Finance Committee (SSFC) will be as laid down below. For obtaining in-principle approval of the work the project estimate shall be placed before the notified Committees below: Sl. No . Committee Project/Work Estimate Composition of the Committee Competent Authority on Approval of the estimate From requisitioning Department (client) From Executing Department
1 Departmental Finance Committee (DFC) Up to Rs.2 Crore

- I. Chairperson- Senior most Secretary of the Department
- II. Member Secretary - Desk Officer of Administrative Department
- III. Member - Head of the Department
- IV. Member - Senior Financial Advisor of the Department
- V. Member - Concerned Director of The Executing Agency or his representative not below the rank of Officer as defined in 'Circle Office group' of these Rules Departmental Minister

Standing Finance Committee (SFC) > Rs. 2 Crore and upto Rs. 25 Crore i. Chairperson - Chief Secretary ii. Member Secretary - Senior most Secretary of the Administrative Department iii. Member - Desk Officer of Administrative Department iv. Member - Head of the Department v. Member - Commissioner & Secretary Of the concerned Expenditure Control Branch of the Finance Department vi. Member - Commissioner & Secretary or his Representative not below the rank of Joint Secretary of the Transformation and Development Department vii. Member - Senior Financial Advisor of the Department i. Member - Concerned Director of the Executing Agency or his representative not below the rank of Officer as defined in 'Zonal Office Group' of these Rules Chief Minister (through Departmental)

Special Standing Finance Committee (SSFC) > Rs.25.00 Crore and upto Rs.100 Crore

- I. Chairperson - Finance Minister
- II. Member Secretary - Senior most Secretary of the Administrative Department
- III. Member - Desk Officer of Administrative Department
- IV. Member - Head of the Department
- V. Member - Commissioner& Secretary Of the concerned Expenditure Control Branch of the Finance Department
- VI. Member - Commissioner & Secretary or his Representative not below the rank of Joint Secretary of the Transformation and Development

Department

VII. Member - Director, Budget

VIII. Member - Senior Financial Advisor of the Department i. Member- Concerned Director of the Executing Agency or his representative not below the rank of Officer as defined in 'Zonal Office group' of these Rules Chief Minister (through Departmental Minister

To open PDF of DFP Rule 22 for DFC, SFC & SSFC Functionary

RULE 23. MODALITIES FOR FUNCTIONING OF THE COMMITTEES:

23.1 Administrative Department will submit proposals to the Chairperson of the Standing Finance Committee or the Special Standing Finance Committee, as the case may be at least 7 (seven) days before the meeting of the concerned Committee along with checklist at Annexure Z.

RULE 24. SOCIAL SECTOR SCHEMES: In case of Social Sector Schemes, which does not require issuing an Administrative Approval like Civil Works, the concerned Administrative Department will obtain the concurrence from the committee of the appropriate level and issue Financial Sanction, except in cases where specific delegation has been made by Finance Department.

RULE 25 SANCTION OF GRANTS-IN-AID

A. FOR CREATION OF CAPITAL ASSETS: For sanction of Grants- in-aid for creation of Capital Assets, Administrative Department will obtain concurrence of the appropriate Finance committee as constituted under Rule 23 of these rules before according sanction

RULE 26. PROCUREMENT OF GOODS AND SERVICES ON GeM: Issue of Financial Sanction of the Competent Authority shall be prerequisite for Award of Contract / Work Order/ Purchase Order as it may be, for procurement on GeM platform. FD to be intimated before contract on GeM.

RULE 27. ANNUAL MAINTENANCE CONTRACT (AMC): Annual Maintenance Contract may be in respect of office equipment (which are booked under office expenses head) and for other machineries and equipment acquired for functional purposes of the Department (which are booked under Maintenance head.) i. For Sanction of AMC in respect of office equipment, the rules may be followed as indicated in schedule annexed. ii. For Sanction of AMC in respect of machineries and equipment acquired for functional purposes of the Department, Finance Department's concurrence would not be mandatory where the AMC is a part of the original contract according Administrative Approval subject to fulfillment of the requirement as specified under Rule and further subject to the conditions as mentioned.

RULE 28. FUND TRANSFER TO AUTONOMOUS COUNCILS

A. KARBI ANGLONG/BOROLAND AUTONOMOUS COUNCIL AND NORTH CACHAR HILLS AUTONOMOUS COUNCIL In Pursuance of the Memorandum of Understanding (MOU) reached between various organisations of Karbi Anglong and North Cachar Hills and the Chief Minister, Assam and also in accordance with paragraph 6 (2) of the Sixth Schedule to the Constitution of India, the functions relating to subjects/ Departments were entrusted and delegated to Karbi Anglong Autonomous Council, Diphu (vide Notification No. HAD.57/95/63-64, dated 29-06-1995) and North Cachar Hills Autonomous Council, Haflong (vide Notification No HAD.57/95/268, dated 25-09-1996). In order to enable the Autonomous Councils to finance the expenditure of the entrusted and delegated functions of the entrusted Departments, the State Government made Non-Salary funds available as Advance under the Head – “K- Deposits & Advances, Part – III Advances not bearing interest – Departmental Advance – Special Advance”. Entire funds (both ceiling and non-ceiling component) would be sanctioned for the budgeted amount in one go and release of fund would be made in two (2) installments - in the month of April and October each year.

RULE 29. INSTRUMENT & CONTRACT: Authorities under these Rules delegated with financial power are competent to sign the Contract and instruments to the extent of power delegated to them. However before entering contract or signing of instrument they will be required to obtain the advice of the Government pleader or Judicial Department wherever deemed necessary to safe guard the interest of the Government.

RULE 30. REPEAL AND SAVINGS:

(1) THE DELEGATION OF FINANCIAL POWER RULES, 1999 AS UPDATED UP TO 2016 IN FORCE IMMEDIATELY BEFORE THE COMMENCEMENT OF THESE RULES IS HEREBY REPEALED.

(2) NOTWITHSTANDING SUCH REPEAL OF THE SAID RULES, ANYTHING DONE, ANY ACTION TAKEN, ORDER ISSUED, NOTIFICATION PUBLISHED, PROCEEDING STARTED, LEGAL EFFECT PRODUCED,

BY OR UNDER PROVISIONS OF THE SAID RULES, SHALL BE DEEMED TO HAVE BEEN RESPECTIVELY DONE, TAKEN, ISSUED, PUBLISHED, STARTED, PREFERRED OR PRODUCED BY OR UNDER THE CORRESPONDING PROVISIONS OF THE RULES.

RULE 31. INTERPRETATION IF ANY QUESTION ARISES RELATING TO THE INTERPRETATION OF ANY PROVISIONS OF THESE RULES, IT SHALL BE REFERRED TO THE FINANCE DEPARTMENT OF THE GOVERNMENT OF ASSAM FOR DECISION.

Appendix: Schedule of Power of 180 Items of Expenditure for All Authority

Standing Condemnation Committee: 1. Deputy Commissioner or his representative not below the rank of ADC Chairperson 2. Head of office whose vehicle/machine to be condemned - Member Secretary 3. MVI/Official of Mechanical Branch not below the rank of Asstt. Executive Engineer - Member 4. One technical officer nominated by Chairman - Member 5. Finance Accounts Officer - Member

PROFORMA- I FOR OLD VEHICLE/ MACHINE TO BE CONDEMNED AND DISPOSED OFF (CUSTOMISE THE

INFORMATION IN RESPECT OF MACHINE) Name of the office – Particulars of vehicle/ machine – Types of vehicle/ machine – Registration number – Engine No – Chassis No - Petrol / diesel engine

RAC Horse power – Purchase/cost of the vehicle/machine - Date of induction into service – Whether of road or off the road – Date from which off the road – Current fuel consumption – Mileage expected per liter for a Vehicle in good condition (Km/Litre) Total Km/hours run Kilometer/hours run after last overhaul – Total expenditure incurred in spares and Maintenance of the vehicle/machine – Date of last major repairs – Cost of last major repairs Justification where vehicle is proposed to be Condemned before completion of 7 (seven) years of Service or distance covered below 1,20,000 km.

FAQ on AFR

Question	Answer
1. Can Financial Rule supersede provision of Departmental Codes & Manual ?	Yes on Accounts & Financial matter.
2. What is Administrative Approval ?	Formal acceptance of any proposal for incurring expenditure issued by Administrative Department to any Department in connected with their function.
3. What are Asset of Government ?	Cash, Property, Stock, Plant & Machinery.
4. What is Book Transfer of Government Money ?	Transactions for giving and taking money and material without involving money brought to account between different offices.
5. Where incidental misc. charges involved in a construction of a bridge is to be charged ?	Contingency (Work)
6. What is commercial Office in State Government ? Give example.	Rendering service for supplies materials against payment. Forest Utilisation & Milk Production office of Forest & Dairy Department of GoA
7. Works of Local Fund Body like Municipality etc by PWD is termed as - (Fill up)	Deposit Work
8. Is Advance Payment permissible in Government ?	Not at all except Secured Advance and against Running Account to Contractor.
9. How money is drawn by any Government Office ?	Through Treasury Bill by Civil Department and Cheque by PWD, Forest and Local Fund Department.
10. What is the supporting document of a Voucher ? If it is not available what happens ?	Actual Payees Receipt (APR). If not it is a case of misappropriation.
11. Are Temporary Advance and Imprest same ?	No
12. Which Authority issue Pre Audit Sanction for arrear Pay and Allowances for more than 6 years ?	Finance Department

13. Cash Book is closed daily. Is there any exception ?	Yes in Forest Department Cash Book closed monthly.
14. When all receipts and payments of an office are to be reconciled with Treasury/Bank ?	Monthly in the first week of next month.
15. Handing Over and Taking Over is to be made in any Office. Is it right ?	No in HQ only.
16. How a case of a DDO leaving his office on transfer without handing over Cash Book and all relevant Registers is to be treated ?	A preliminary inquiry for his incumbency period shall be made and recovery and irregularity if any are to be recovered/regularized with record in cash book along with formal HO/TO in HQ record under order of Higher Administrative Authority.
17. What immediate action is to be made by Head of Office while detect any financial irregularity in his office ?	To report Higher authority. If amount is big to the AG through competent authority and initiate preliminary inquiry. If theft of money/material to report local Police authority.
18. Service Book is to be verified every year during - (Fill up)	April.
19. How Date of Birth correction is made when no original documents are not available ?	Through District Magistrate report on inspection the School register by a magistrate.
20. When revision of Administrative Approval is required ?	When cost exceeds by 10% of the original cost.
21. Whether an amount of Earnest Money recovered from a contractor shall be deposited in the work account ?	No to be deposited in Treasury as Revenue Deposit.
22. What are initial accounts to be maintained in execution of Works ?	Muster Roll and Measurement Book.
23. Final payment against any work shall be paid on completion certificate signed by whom ?	Competent Technical Officer.

24. When reply to Audit Objection Report is to be made ?	Within 15 days of receipt of it.
25. When Audit Paras are dropped by AG ?	On recovery of money lost/misappropriated fully and irregularity are made good.

FAQ on DFP Rule

1. Can a DDO working under a Head of Office exercise statutory power of issuing sanction himself ?	No. Sanction is to be issued by the Head of Office.
2. When a sanction becomes operative ?	As soon as budget allocation is provided.
3. Whether an establishment charge can be made out of capital receipt ?	No.
4. What is the condition for incurring capital expenditure ?	Only for creating asset.
5. What does Pay means to determine any admissibility to Employee ?	Pay under FR 9 (21) (a) (1).
6. Whether a bill for petty work can be objected by Treasury for want of Technical Sanction ?	No for petty works TS is not required.
7. When does the HoD allocate Budget provision to DDOs ?	On receipt of Budget communication from Administrative Department after Appropriation Act passed.
8. How an authority can re-delicate financial power to sub-ordinate authority ?	Only under concurrence of FD.
9. Governor has created a post of JAA and purchase a car for his use. Is it right ?	No. Sanction for Creation of post and Purchase of vehicle is to be obtained from FD.
10. Can a HoD depute officers working under him for training outside the State ?	No. Approval from Administrative Department is to be obtained.
11. What are the 5 different classes of Offices in Group for exercising power under DFP Rule ?	<ul style="list-style-type: none"> i) Administrative Department ii) Head of Department iii) Zonal Office iv) District Office v) Sub Divisional Office
12. Whether NIT can be issued in anticipation of Administrative Approval ?	No. It is barred under section 7 of AFRBM as it create liability.
13. What are to be quoted on a sanction order issued under concurrence of FD ?	Number and Date of FD Concurrence.
14. Who is Budget Control Officer (BCO) and what control mechanism he is to make ?	HoD is BCO he is to adopt Mechanism so that no excess and irregular drawl is made by DDOs against any allocation made to them.

15. Financial Sanction is issued by HoD, if HoD is not there which authority will issue Financial Sanction ?

Administrative Department concerned.

**GOVERNMENT OF ASSAM
FINANCE (PAY RESEARCH UNIT) DEPARTMENT
DISPUR ::::: GUWAHATI-6**

**ORDERS BY THE GOVERNOR
NOTIFICATION**

No.FPC.12/2017/4

Dated Dispur the 6th July 2017.

Subject :- Modified Assured Career Progression Scheme (MACPS).

The Governor of Assam is please to introduce the **Modified Assured Career Progression Scheme (MACPS)** with following provision.

(A) Introduction:

- (i) The scheme should be known as Modified Assured Career Progression Scheme (MACPS) for the regular State Government employees and will exclude the ad-hoc employees, casual employees, contractual employees, work charged employees, muster roll workers from its coverage.
- (ii) The scheme will cover the regular employees drawing GP in PB-1, PB-2, PB-3 and PB-4 excluding the last GP of the PB-4.
- (iii) The scheme will also cover isolated post, where there is no scope for promotion at all.

(B) Salient Features of the Scheme:

- (i) MACPS would include grant of financial up-gradation three times in the entire service period viz. on completion of 10 years, 20 years and 30 years to those employees who do not get one regular promotion within the first 10 years or two regular promotions/ ACPS benefit within 20 years or three promotions /ACPS benefit within the 30 years of regular service.
- (ii) The MACPS will provide only financial up-gradation and shall not entail any change in designation, place and nature of work and change in the seniority of the person concerned in the gradation list.
- (iii) The financial up-gradation will involve grant of one increment in the PB of the employee without changing its GP. In case any employee is drawing the highest amount of the PB, he would be granted an increment and the PB for this purpose shall be deemed to have been extended to that extent.
- (iv) The benefits under MACP should be granted on the following basis:-

Service length from date of joining	No of promotion/ACPS benefit/MACP benefit availed	Entitled benefit that can be granted
10 years	A None B One	1 increment None
20 years	A None B One C Two	2 increments 1 increment None
30 years	A None B One C Two D Three	3 increments 2 increments 1 increment None

Note-1: Date of effect for financial benefit shall be from 1.1.2017 as clarified in para (vii) below.

Note-2: Service length will also include period of previous service as per rule ix, x & xi.

- (v) There will be no reservation or roster to be followed in implementing the MACPS.
- (vi) If an employee is holding a higher post as a temporary/ adhoc arrangement, the same shall not be considered as a promotion and the employee will be entitled to get the benefit of MACPS as per details in para (iv).

(vii) The financial benefit of the scheme shall be given with effect only from 1.1.2017. However, the services rendered by the employee before 1.1.2017 and promotions/ACPS benefit availed before 1.1.2017 shall be taken into account for deciding and determining the extent of benefit under MACPS. For example an employee who has joined regular service in 1995 and his case has been considered in 2016, the service for the purpose of MACPS shall be counted from 1995 and accordingly he will be entitled for one promotion in 2006 and another in 2016. The first benefit under MACPS will in this case start only from 1.1.2017 and not earlier.

(viii) If the post of an employee has been upgraded at any stage of the service life, the same shall be considered as a promotion for the purpose of deciding the benefit of MACPS. Similarly if an employee decides to decline a promotion for any reason what-so-ever his case will not be considered for the benefit under MACPS.

(ix) In case an employee is transferred from one department to other department in the same pay scale, the services in the previous department and promotion availed during that period shall be counted for deciding the benefit under MACPS. If an employee is transferred from one department to other department to a post with higher pay scale, this will be treated as a promotion and the employee will lose his claim of MACPS benefit.

(x) The past service rendered in public sector undertaking, under any other State public sector undertaking, autonomous bodies, state level public enterprise or any other statutory body shall not be counted for the purpose of MACPS.

(xi) If any employee is ordered by the Government for any reason what-so-ever to join at a lower post either in the same department or in any other department, he shall be entitled to the benefit of MACPS provided that such order is not issued as a consequence of a departmental proceedings resulting into the reversion.

(xii) Financial and other benefits which are linked to the pay drawn shall be permitted on the basis the pay fixed after the benefit of MACPS.

(xiii) Pay drawn in the PB and GP allowed under the MACPS shall be taken as the basis for determining the terminal benefits for retiring employees.

(xiv) Normally the benefits under MACPS shall be applicable from the 1st day of January of the year in which the Screening Committee has held the meeting and recommended the case. This would imply that any employee who has completed 10/20/30 years of service in the previous year shall get the benefit only from the 1st January of the year in which the Screening Committee meeting is held. However if there is a DP or criminal proceeding against the employee, the benefit will be granted provisionally from the same date as in normal case and subject to the condition as follows:-

(a) If there is any amount to be recovered as penalty, the recovery will be made as usual under existing rules of the Government.

(b) If stoppage of increment is ordered as penalty, the date of effect of MACPS benefit will be delayed by the number of years equal to the number of stopped increments and recovery for the excess drawn will be made as usual.

(xv) If within a year after the date of grant of financial benefit under MACPS the employee becomes eligible and is granted a promotion as per the service rules, the pay fixation for the said promotion will be on the basis of the pay drawn by the employee before receipt of the MACPS benefit. However if the said promotion is given after the expiry of one year from the date of the MACPS benefit, the fixation for such promotion shall be done on the basis of the pay drawn after the MACPS benefit;

Provided that if after the promotion the pay of the employee exceeds the pay of the senior, the MACPS benefit will be withdrawn from the date of promotion and such withdrawn MACPS benefit shall not be counted for calculation of entitled benefit to be granted as per rule (iv).


(xvi) The employees who are on deputation and become due for consideration for benefit under MACPS, their cases shall be considered as follows:-

(a) If the post of deputation carries the same pay scale as that of the post held by that employee before the deputation, his case will be considered for MACPS benefit.

- (b) If the pay drawn on deputation is more than the pay drawn by the employee before deputation, his case will not be considered for MACPS benefit.
- (c) In any case the employee will be given an option to accept either the MACPS or the pay scale of the deputation post and such option will be final.
- (d) In case the employee prefers to avail MACPS benefit and borrowing agency is not willing to pay the MACPS determined pay, the employee will be reverted to the parent department.
- (xvii) For any interpretation or clarification or doubt regarding any provision of the scheme, the Finance (PRU) Department of the Government of Assam shall be consulted.
- (xviii) Copies of the orders granting MACPS benefits shall invariably be sent to the Finance (PRU) Department.

(C) Procedure for grant of financial up-gradation benefit-

- (i) Every department shall have a Screening Committee with the senior-most Secretary or any other Secretary authorized by the Senior-most Secretary as Chairman. The Head of the Department under the control of that Secretary and Financial Advisor of the department shall be the members of the Committee and the Deputy Secretary of the department shall be the Member-Secretary of the Committee.
- (ii) The Committee, in the month of January every year, will consider all the cases of Government servants who have completed 10 years of service/20 years of service/30 years of service in the previous calendar year. The list of such Government servants will be prepared by the HODs in the month of December of the previous year and submitted to the Secretary for holding the meeting of the Screening Committee.
- (iii) The Committee will verify the length of service as on 1st January of the year in which the meeting is held and will verify if any DP/criminal case is contemplated or under process against the Government servants under consideration. **ACRs need not be considered for deciding the MACP benefit.**
- (iv) All the cases where the Government servants have completed 10/20/30 years of service and have no DP or criminal case against them, shall be short listed for MACP benefit.
- (v) This list shall be submitted to the Minister in-charge of the department for approval to issue necessary orders. The department will issue orders granting the benefit of financial up-gradation with effect from 1st January of that year.

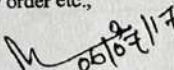

Under Secretary to the Govt. of Assam.
Finance (PRU) Department
Dated Dispur the 6th July 2017.

Memo No.FPC.12/2017/4-A

Copy to :-

1. Accountant General (A&E), Assam, Beltola, Ghy -29.
2. All Administrative Departments.
3. All Heads of Department.
4. All Treasury Officers/ Sub-Treasury Officers.
5. Director, Assam Govt. Press, Bamunimaidam, Ghy-21 for publication of the Notification in the next issue of Assam Gazette.
6. Finance (e-GU) Department for uploading in the website.

By order etc.,


Under Secretary to the Govt. of Assam.
Finance (PRU) Department

About the Author

Shri Narendra Nath Bora, BSc (AFS, Rtd) joined Assam Financial Services in 1982 as a Treasury Officer. He also served as Senior Finance and Accounts Officer (FAO) in Forest, PN&RD, Agriculture Deptt. ,Chief Accounts Officer Guwahati Municipal Corporation, Senior Financial Adviser in Personal, Chief Minister, Home Deptt. Assam Secretariat, Financial Adviser in the Governor's Secretariat, Comptroller of Accounts, Assam Agriculture University, Jorhat.

As Director of Audit (LF), he rationalized the Audit Department and introduced Online Audit System. During his tenure as Director of Accounts & Treasury , he implemented NPS in Assam. He was re-Employed as Director e-Governance, Finance, and implemented & Rolled out PFMS in GoA. He also worked as Domain Expert (Treasury Operation) in World Bank aided ASPIRe FMIS project up to 2017 and now working as Faculty, AASC, Assam Judicial Academy, CTI, DoAT

He has also trained in International Monetary Fund Training in NIBM Pune, Public Finance in Administrative Staff College of India, Pune

Special activities :i) Enquired Dima Hasaw Scam as Secretary, High Level Expert Committee formed under by Guwahati High Court ii) Enquiry Officer of Ghost Employee Case in Police Battalion. Iii) LOC Scam of Vety. Deptt.

