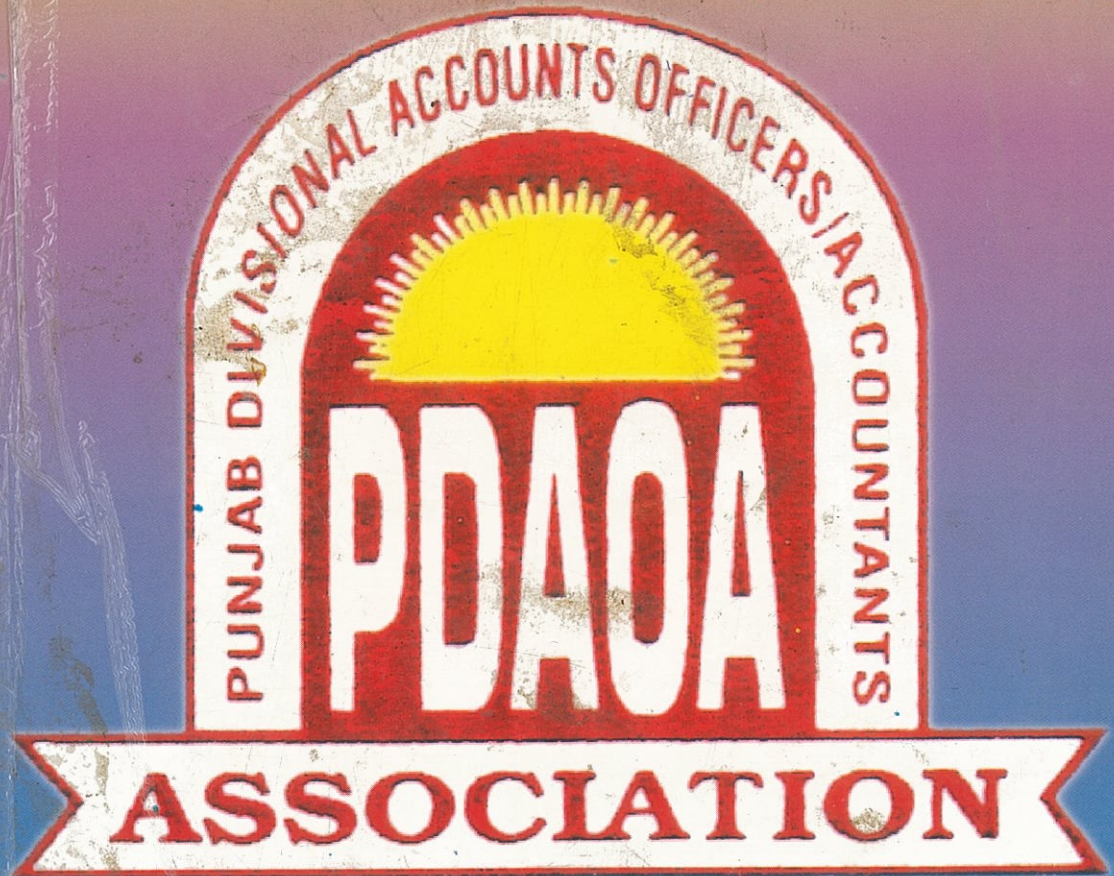


Souvenir

Punjab Divisional Accounts Officers/
Accountants Association

(for Members Only)



ISSUED ON THE EVE OF
20th Biennial General Conference of
Punjab Divisional Accounts Officers/Accountants Association

Held at Chandigarh on 10-08-2008

LIST OF OFFICE BEARERS OF PDAOA AS ON 01.08.2008

Sr.No.	Name	Designation	Telephone No.
1	Darbara Singh 3381/1, Sec-40-D, Chandigarh	President	9463027510
2	Sunil Jindal 2935, Sec-37-C, Chandigarh	General Secretary	9815988131 01722688131
3	Parkash Ram 88-A, Nagar Enclave, New Officer's Colony, Patiala	Vice President	94631-91812
4	P.K. Jain 13432, St. No.2, Thakur Colony, Ganesha Basti, Bhatinda	Joint Secretary -I	9888258656
5	Om Parkash-II 169-E, Civil Lines, Bhupindra Road, Patiala	Joint Secretary -II	98885-08894
6	Rakesh Purohit Flat F4, Second Floor 2/211A Daya Homes, Mehrauli, New Delhi	Organizing Secretary	93561-28100
7	Manjeet Kumar Kaushik 283, Kamla Nehru Nagar, Bhatinda	Assistant Secretary -I	94178-07701
8	Tejpal Singh 14, Officer's Colony, Ferozepur City	Assistant Secretary -II	9417135755
9	Vijay Tikku 1127, Sec-15-B, Chandigarh	Liaison Officer	98761-82409
10	Pritam Kumar Bansal Bhawan New Nagpal Nagar, Gali No. 6, Near Satsang Ashram, Malout	Finance Secretary	94176-03531
11	Bikramjit Singh 4825/4, Near Water Pump, Guru Arjun Dev Nagar, PO Khalsa College, Amritsar	Auditor	9872207300 01832400184

Souvenir Contains

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Note : Even though all possible efforts were made to verify the accuracy of proofs, yet some mistakes might have still escaped the noticed of Publication Incharge which are regretted please **Publication Incharge**

FOREWORD

Dear Friends,

We are thankful to the cadre members for casting their Vote prudently during the last election. We were elected to lead the Association. After taking over the reins of the Association, we worked hard and tried our level best to solve the problems of the Cadre without any discrimination. With your support and encouragement, we have been able to hold our quarterly Executive Body meetings at different places. After taking over in 2006, the Executive Body have met nine times and conducted meetings at different places. Your presence in large numbers and lively participation in the meetings have given us power and strength to move forward effortlessly in the right direction. We moved forward as per your collective decisions and the cases were taken up with appropriate Authorities. The desired solution of each and every problem has been achieved. Efforts made by your leadership in 6th CPC are appreciated by the All India Federation. The Credit of favorable recommendations for our Cadre by 6th CPC goes to our leadership at AIF Level, who has worked day and night on preparation of memorandum submitted to 6th CPC.

The days are over, when our promotions were delayed on one or other ground. During the last two year not even a single promotion order has been delayed. We congratulate all of you for achievements made by your Association, which shall be discussed in General Secretary's Report. We take this opportunity to thank all of you for the co-operation, devotion and faith you had in our body.

The sudden death of Sh. Bikash Kumar, DA and his brother has caused untold miseries on the bereaved family. We pray the Almighty to be kind to these noble departed souls and to give them a place in the heaven.

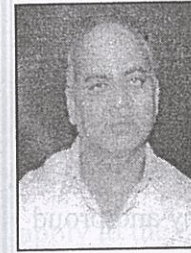
We have brought out a souvenir and updated the directory for the benefit of our Cadre members. We have tried our best to put useful information in the souvenir and all the possible efforts have been made to verify the accuracy, yet some mistakes might have still escaped, which are regretted please. We are very much thankful to Sh. Sohan Lal, DAO-II, Sh. Rajiv Bhagat, DAO-II and Sh. Naresh Kumar-II, DAO-II for their relentless efforts for the publication of this Souvenir.

Now again we are in the process of electing our leadership and we are the firm believers in the unity of the Cadre.

Hoping all the best for the Cadre.

Darbara Singh
(President)

Sunil Jindal
(General Secretary)



K. K. Jandial
PRESIDENT
All India Federation of Divisional
Accounts officers/
Accountants Associations

239, Basant Nagar,
Majitha Road,
Amritsar
9876534161
01832571574

MESSAGE

I am glad to know that the Bi-annual general conference of Punjab Divisional Accounts Officers/Divisional Accountants Association is being held at Chandigarh on 10th August, 2008 and that as in the past. The Association is bringing out a Souvenir to commemorate the occasion.

I am proud to say that Punjab Divisional Accounts Officers/Divisional Accountants Association has always played pivotal role in the activities of All India Federation of Divisional Accounts Officers/Divisional Accountants Associations for the welfare and advancement of the cadre. I was the Chief Executive of Punjab Divisional Accounts Officers/Divisional Accountants Association for a very long period i.e. upto 5/2006 and in recognition of selfless service for the welfare of cadre of Punjab Divisional Accounts Officers/Divisional Accountants Association though its chief Executive and the dedicated team of office bearers and workers, its Chief Executive was elected President of All India Federation of Divisional Accounts Officers/Divisional Accountants Associations during its general session held at Delhi on 15th Aug, 2005 and was again re-elected unanimously in the General session of All India Federation of Divisional Accounts Officers/Divisional Accountants Associations held at New Delhi on 27th Oct, 2007.

Punjab Divisional Accounts Officers/Divisional Accountants Association is leading the All India Federation of Divisional Accounts Officers/Divisional

Coming together is beginning; Keeping together is progress;
Working together is success.

-Henry Ford

Accountants Associations at present. During this period All India Federation of Divisional Accounts Officers/Divisional Accountants Associations with the active participation of all the Federation member states in General & Punjab Divisional Accounts Officers/Divisional Accountants Association in particular passed through the testing times and faced the VI Central Pay Commission. I am happy and proud in mentioning that cause of the cadre was well represented in the detailed Memorandum submitted in Pay Commission. The Comptroller and Auditor General of India gave very good recommendations to pay Commission for which All India Federation of Divisional Accounts Officers/Divisional Accountants Associations is highly thankful

to him.

On our memorandum during the oral hearing before the Pay Commission, we were able to enlighten the Pay Commission regarding the enormous functions and duties of the cadre and the hostile circumstances under which cadre members are working.

Visualizing the functions and enormous duties of Divisional Accounts Officers/Divisional Accountants cadre, VI Central Pay Commission has upgraded pay scales of the cadre as recommended under para 7.56.13 of its report.

S. No.	Designation	Present Scale	Recommended Pay Scale	Corresponding pay band and grade pay	
				Pay Band	Grade Pay
1.	Divisional Accountant	5500-9000	6500-10500	PB-2	4200
2	Divisional Accounts Officer-Grade-II	6500-10500	7450-11500	PB-2	4600
3	Divisional Accounts Officer Grade-I	7450-11500	7500-12000	PB-2	4800
4	Sr. Divisional Accounts Officer	7500-12000	8000-13500	PB-3	5400

In the para 7.56.14 of its report Pay Commission has recommended modified Assured Career Progression for all central Govt. employees which will extend to the cadre of Divisional Accountants also. Regarding revision of rates of various allowances, Commission has recommended that these allowances shall also apply to the cadre of Divisional Accountants and no separate recommendations are necessary.

Time ahead requires constant vigilance to see that above recommendations of VI Central Pay Commission are not only implemented in toto but further ameliorated as whole cadre deserves the gazetted status.

Therefore, I appeal all the members of the Association to remain united and be prepared to act/sacrifice in every way at the call of the Association for the upliftment of the cadre.

I wish that this session of the Punjab Divisional Accounts Officers/Divisional Accountants Association may be grand success and deliberations in the session will help in achievement of our left out goals for the welfare of the cadre.

With warm greetings.

(K. K. Jandial)



Secretary General
A.I.F. of Divisional Accountants/
Divisional Accounts
Officers Associations
37, Akash Nagar, Kotra Sultanabad,
Bhopal

MESSAGE

I am happy to learn that the General Conference of the Punjab Divisional Accounts Officers/ Divisional Accountants Association is being held on 10th August, 2008.

Expenditure on Public Works has increased manifold in the past three decades in the context of planned development of Communications, Irrigation and Power. As the custodians of Financial discipline at the grass root level, the Divisional Accounts Officer/Divisional Accountants play a vital role in ensuring that investment on plan schemes bring forth the maximum desired results and that the Nation's precious resources are not frittered away. In these days of increasing consciousness of one's rights without corresponding emphasis of one's duties. I hope, the deliberations at the Conference will prove an exception and come out with practical solutions for augmenting all round efficiency besides enhancing the prestige of the cadre.

Divisional Accounts Officers/Divisional Accountants have an important role in Works Departments as internal checkers and as financial advisers. With manifold increase in expenditure on development works over the years as well as introduction of new methodologies like build, operate, transfer system, their duties have increased in importance and complexity. It is, therefore, necessary to re-examine their role so that they can continue to discharge their functions, duties and responsibilities competently without fear or favour and uphold the noble traditions of the Indian Audit & Accounts Department.

We are happy that CAG of India have accepted our vital role & recommended higher pay scale for our cadre we could succeed to convince Sixth Pay Commission regarding our duties & responsibilities & could get enhanced pay scale for all the four grades with "PB-3" (Entry scale to group 'A' Services) to Sr. DAO. This will benefit our entire cadre & in future we can get quota in IA&AS. I congratulate our all younger brothers for rising one step to bright future.

I convey my best wishes to you all for the success of the Conference and your future activities.

V.N. CHAUDHARY



ACCOUNTANT GENERAL (A&E)
PUNJAB AND UNION TERRITORY,
CHANDIGARH – 160 017
PHONE 0172-2703270, 2704169
FAX NO. 0172-2702286

MESSAGE

I am glad to note that Punjab Divisional Accounts Officers/ Accountant Association is organizing its Biannual Conference at Chandigarh on 10th August, 2008 and bringing out a Souvenir on this Occasion.

The DAO/DAs Cadre plays an important role between Accountant's General Office and the State Government. I hope the members of the Association will work with zeal in their multiple types of responsibilities. They must use this platform to sharpen their skills by sharing their individual experience and keep up the department's reputation.

I convey my best wishes to make the Conference a grand success.

Punam Pandey



**ACCOUNTANT GENERAL (A&E)
PUNJAB AND UNION TERRITORY,
CHANDIGARH – 160 017
PHONE 0172-2703270, 2704169
FAX NO. 0172-2702286**

MESSAGE

I am glad to know that “Souvenir 2008” is being brought out on the occasion of 20th Bi-annual General Conference of Punjab DAO’s/DAs Association on 10.08.2008. During the past few years this Association has won laurels in the field of office work, academic training and extra curricular activities. I appreciate the initiative and drive shown by the association. On this occasion, I convey my heartiest congratulations and best wishes.

I am confident that this conference would go a long way in brushing up the knowledge of all the officers and Accountants of the Accountant General (A&E), Punjab is discharge their duties in an efficacious and result oriented manner.

ONKAR NATH



**PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
PUNJAB AND U.T., CHANDIGARH – 160 017
PHONE: 0172-2703873, 2704168
FAX NO. 0172-2703149**

MESSAGE

I feel delighted to know that Punjab Divisional Accounts Officers/ Divisional Accountants Association is releasing a Souvenir on the occasion of 20th Bi-annual General House Meeting of the Association. On this auspicious occasion, I extend my heartiest congratulations to all members and office bearers of the Association.

Since the Divisional Accounts Officers/Accountants are the integral part of the expenditure department of the State Government, they have to play an important role in maintaining the accounts of their respective divisions of the State Government. Being the most important functionaries of the financial management team of the State, their contribution is acknowledged and recorded by the society. I hope that the Association will go a long way in discharging their duties with commitment, excellence and professional competence.

I am convinced that the Souvenir will be instrumental in highlighting the contribution of your cadre to the society.

With my best wishes.

R.P. SINGH



**INDIAN AUDIT AND ACCOUNTS
DEPARTMENT**
O/o The Accountant General (A&E)
Punjab Chandigarh – 160 017

MESSAGE

I am happy to note that the association of Punjab Divisional Accounts Officers/ DAs Association is holding its Bi-annual General Conference at Chandigarh on 10th August 2008. The association is also bringing out a Souvenir on this occasion.

This Conference will certainly afford an opportunity to interact with each other's and share the experience of one another in their field of duty. The DAOs/DAs cadre shoulders a multiple type of responsibility of Accountant, Internal Auditor and Financial Advisor. Their role is really a challenging one in the era of scarce resources of the State. On one hand they have to be very good Accountant and on the other hand they have to conduct ethics audits which help ensure the department's reputation.

I wish the deliberations in the Conference, a success and they go back to their respective offices with enhanced skills.

I wish to convey my best wishes for the Conference and SOUVENIR.

R.K. BHATTI

Sr. Deputy Accountant General (W. Admn.)



MESSAGE

I am glad to note that Punjab Divisional Accounts Officers/ Accountants Association is organizing its Biannual Conference at Chandigarh on 10th August, 2008.

The office bearers of the association are working with dedication and devotion. I am sure that the association will gain more pride in future due to the sincere efforts being made by its members.

On this occasion I send my good wishes to all members of the association and with them this conference a great success.

Balbir Singh Sandhu

उपमहालेखाकार (पेन्शन)

D.A.G (Pen)

कार्यालय महालेखाकार (ले. एव. इक)

पंजाब चण्डीगढ़

O/o The A.G. (A&E)

Punjab, Chandigarh



PARKASH SINGH BADAL
Chief Minister, Punjab

MESSAGE

It gives me immense pleasure to learn that Punjab Divisional Accounts Officers/Accountants Association is organizing its 20th Biennial General House meeting at Chandigarh on 10th August, 2008 and a Souvenir is also brought out on the occasion.

I hope that this meeting would offer an ideal platform to the Officers and Accountants of the Accountant General (A&E), Punjab to update their knowledge besides discharge their duties with dedication and professional commitment.

I send my good wishes on the occasion.

Parkash Singh Badal



**Finance, Planning &
 Programme Implementation
 Minister, Punjab,
 Chandigarh.**

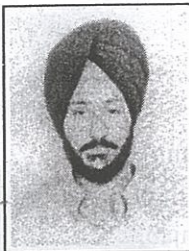
MESSAGE

I am glad to know that Punjab Divisional Accounts Officers/Accountants Association is going to publish a Souvenir on the occasion of its 20th Biennial General House Meeting being held on 10th August, 2008.

Holding of this meeting would be an excellent opportunity for Accounts officers/Accountants to exhibit their talent/knowledge. This will also update their knowledge to discharge their duties with dedication.

I congratulate them for this endeavour and send my best wishes.

Manpreet Singh Badal



DO NO. Secy/PWM/2008/827

Public Works (B&R) Minister
Punjab, Chandigarh

TEL:-2740772 (O 2742598 (R)

Dated: Chandigarh, the 8.7.08

MESSAGE

I am pleased to know that Punjab Divisional Accounts Officers/Accountants Association is publishing a Souvenir on the Occasion of 20th Biennial General House Meeting being held on 10th August, 2008.

Accounts Officers have to play an important roll in monitoring the budget and its allocation to various departments. They are responsible and accountable to ensure that money allocated for a public welfare programmed is spent for that purpose.

Accounts Officers need to evolve their roll in changing economic situation in the country. I am sure that all delegates would deliberate on these issues in the Conference.

Parminder Singh Dhindsa



JANMEJA SINGH SEKHON
Irrigation Minister, Punjab
Chandigarh

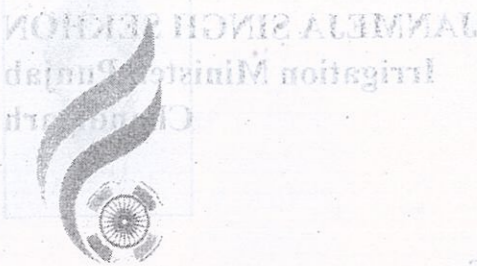
MESSAGE

I am pleased to know that the Punjab Divisional Officers/ Accountants Association is publishing a Souvenir on the occasion of its 20th Biennial conference to be held on August 10th, 2008.

Accountancy has to prepare itself for the cyber age and fast moving changes in economy and legislation. I am sure this conference would educate the delegates regarding new changes in this field.

I extend my best wishes on this occasion.

JANMEJA SINGH SEKHON



**Water Supply & Sanitation,
Information & Public Relations,
Science, Technology & Environment
& Non-Conventional Energy Minister
Punjab, Chandigarh**

Dated: 22.7.2008

MESSAGE

It gives me immense pleasure to learn that Punjab Divisional Accounts Officers/Accountants Association is organizing its 20th Biennial General House Meeting at Chandigarh on 10th August, 2008 and a Souvenir is also brought out on the occasion.

I hope that this meeting would offer an ideal platform to the Officers and Accountants of the Accountant General (A&E), Punjab to update their knowledge besides discharge their duties with dedication and professional commitment.

I send my good wishes on the occasion.

BIKRAM SINGH MAJITHIA
TÉL NO. 0172-2742477(O)



DO NO. PS/MERFM/08/773
**Parl. Affairs, Med. Edu. & Research,
Forests & Wildlife and Labour
Minister, Punjab, Chandigarh**
Dated: 22.7.2008

MESSAGE

I pleased to know that the Punjab Divisional Accounts Officers/Accountants Association is publishing a souvenir on the occasion of its 20th Binniel Conference to be held on Aug. 10, 2008.

Accountancy has to evolve itself according to changing needs of economy and this conference should be utilized to update the knowledge regarding latest legislation affecting the field of accountancy.

I wish this conference all success

Tikshan Sud
TEL NO. 0172-2740199(O)
0172-2690733 (R)



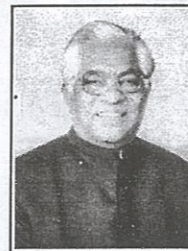
MANORANJAN KALIA
LOCAL GOVERNMENT, INDUSTRIES &
COMMERCE MINISTER, PUNJAB

MESSAGE

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I am confident that this conference would go a long way in brushing up the knowledge of all the officers and Accountants of the Accountant General (A&E), Punjab to discharge their duties in an efficacious and result oriented manner.

MANORANJAN KALIA



CHUNI LAL BHAGAT
MLA, JALALNDHAR (SOUTH)
BHARTIYA JANTA PARTY,
PUNJAB

MESSAGE

I am happy to know that Punjab Divisional Accounts Officers/Accounts Association is bringing out a Souvenir on its 20th Bi-annual General conference being held on 10 August 2008.

I wish all success to the organizers and convey my best wishes to the participants.

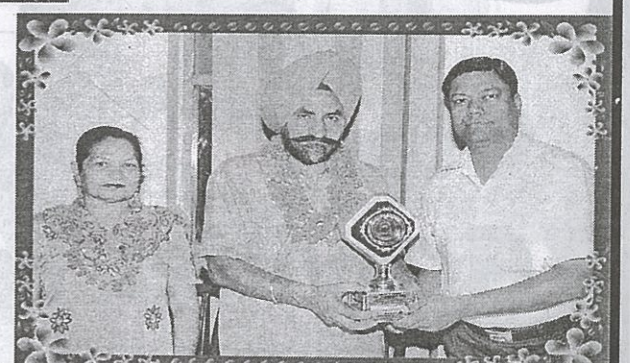
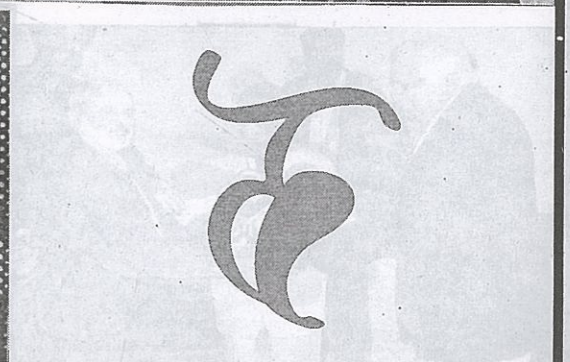
CHUNI LAL BHAGAT

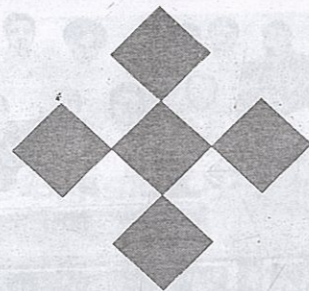
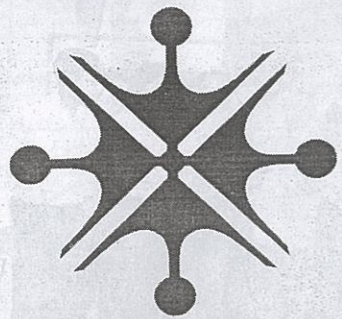
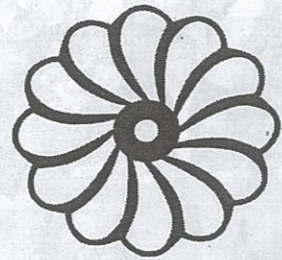
Photo Gallery

Our Contribution in Pension Adalats



Our Retirement Parties

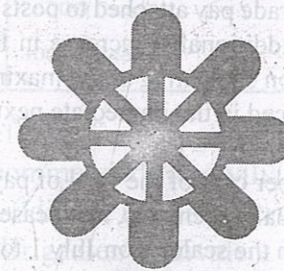
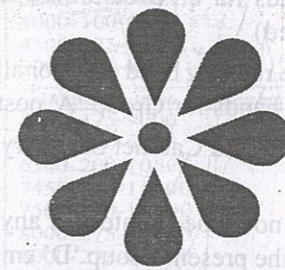




Other Activities



19th Biennial General Conference 2006



REPORT OF THE SIXTH CENTRAL PAY COMMISSION-HIGHLIGHTS

Report submitted to the Government on March, 24, 2008. The 18 month tenure of the Commission was till 4-4-2008

Full text of the Report available at <http://india.gov.in> and <http://www.finmin.nic.in>

Salient features of the Report

- ❖ Implementation of the revised pay scales from January 1, 2006. Recommendations relating to allowances to be implemented prospectively.
- ❖ To remove stagnation, introduction of running pay bands for all posts in the Government presently existing in scales below that of Rs.26000 (fixed)
- ❖ Four distinct running pay bands being recommended-one running band each for all categories of employees in Groups 'B' and 'C' with 2 running pay bands for Group 'A' posts.
- ❖ The posts of Secretary to Government of India/equivalent and Cabinet Secretary/equivalent to be kept in distinct pay scales.
- ❖ A separate running pay band, designated as-1S scale, is not to be counted for any purpose as no future recruitment is to be made in this grade and all the present Group 'D' employees not possessing the prescribed qualifications are to be upgraded and placed in the Group 'C' running pay band PB-1 after they are suitably retrained. Group 'D' employees possessing the minimum prescribed qualifications to be placed in PB-1 pay band straightaway.
- ❖ Minimum salary at the entry level of PB-1 pay band to be Rs. 6600 (Rs. 4860 as pay band plus Rs.1800 as grade pay). Maximum salary at the level of secretary/equivalent to be Rs. 80000. The minimum : maximum ratio 1:12.
- ❖ Every post, barring that of secretary/equivalent and Cabinet Secretary/equivalent to have a distinct grade pay attached to it. Grade Pay (being a fixed amount attached to each post in the hierarchy) to determine the status of a post with a senior post being given higher grade pay.
- ❖ The total number of grades reduced to 20 spread across four distinct running pay bands; one Apex Scale and another grade for the post of Cabinet Secretary/equivalent as against 35 standard pay scales existing earlier.
- ❖ At the time of promotion from one post to another, the grade pay attached to posts in different levels within the same running pay band to change. Additionally, increase in form of one increment to be given at the time of promotion. A person stagnating at the maximum of any pay band for more than one year continuously to be placed in the immediate next higher pay band without any change in the grade pay.
- ❖ Annual increments to be paid in form of two and half per cent of the total of pay in the Pay Band and the corresponding grade pay. The date of annual increments, in all cases, to be first of July. Employees completing six months and above in the scale as on July 1 to be eligible.
- ❖ Another form of variable increments for Group 'A' Pay Band PB-3, where annual increments in the band will vary depending upon the performance. Eighty per cent or more employees in

the grade to be followed normal increment at the rate of 2.5% with the high performers (not exceeding 20 percent) during the year being allowed increment at the higher rate of 3.5%. Government advised to extend the scheme of variable increments in running pay bands PB-1 and PB-2.

- ❖ The following scheme of revised pay bands is being recommended:-

Pay Scale	Pre-revised	Pay Band	Revised	
	Pay Scale		Corresponding Pay Bands	Grade Pay
S-1*	2550-55-2660-60-3200	-1S	4440-7440	1300
S-2*	2610-60-3150-65-3540	-1S	4440-7440	1400
S-2A*	2610-60-2910-65-3300-70-4000	-1S	4440-7440	1600
S-3*	2650-65-3300-70-4400	-1S	4440-7440	1650
S-4	2750-70-3800-75-4400	PB-1	4860-20200	1800
S-5	3050-75-3950-80-4590	PB-1	4860-20200	1900
S-6	3200-85-4900	PB-1	4860-20200	2000
S-7	4000-100-6000	PB-1	4860-20200	2400
S-8	4500-125-7000	PB-1	4860-20200	2800
S-9	5000-150-8000	PB-2	8700-34800	4200
*Employees in these scales to be eventually placed in pay band PB-1				
S-10	5500-175-9000	PB-2	8700-34800	4200
S-11	6500-200-6900	PB-2	8700-34800	4200
S-12	6500-200-10500	PB-2	8700-34800	4200
S-13	7450-225-11500	PB-2	8700-34800	4600
S-14	7500-250-12000	PB-2	8700-34800	4800
S-15	8000-275-13500	PB-2	8700-34800	5400
New Scale	8000-275-13500 (Group 'A' Entry)	PB-3	15600-39100	5400
S-16	9000	PB-3	15600-39100	5400
S-17	9000-275-9550	PB-3	15600-39100	5400
S-18	10325-325-10975	PB-3	15600-39100	6100
S-19	10000-325-15200	PB-3	15600-39100	6100
S-20	10650-325-15850	PB-3	15600-39100	6500
S-21	12000-375-16500	PB-3	15600-39100	6600
S-22	12750-375-16500	PB-3	15600-39100	7500
S-23	12000-375-18000	PB-3	15600-39100	7600
S-24	14300-400-18300	PB-3	15600-39100	7600
S-25	15100-400-18300	PB-3	15600-39100	8300
S-26	16400-450-20000	PB-3	15600-39100	8400
S-27	16400-450-20900	PB-3	15600-39100	8400
S-28	14300-450-22400	PB-4	39200-67000	9000
S-29	18400-500-22400	PB-4	39200-67000	9000
S-30	22400-525-24500	PB-4	39200-67000	11000
S-31	22400-600-26000	PB-4	39200-67000	13000
S-32	24050-650-26000	PB-4	39200-67000	13000
S-33	26000(fixed)	Apex Scale	80000(fixed)	Nil
S-34	30000(fixed)	Cab. Sec./Equ.	90000(fixed)	Nil

- ❖ Defence Forces given running pay bands and grade pay on par with those recommended for civilians.
- ❖ In addition, Military Service Pay for all personnel of Defence Forces till the rank of Brigadier/ equivalent @ Rs. 6000 per month for officers, Rs. 4200 per month for Military Nursing Service Officers and Rs. 1000 per month for Personnel Below

Officer Ranks. The Military Service Pay to count for all purposes excluding increments.

❖ Director-General (Armed Force Medical Services) placed in the Apex grade of Rs.80000(fixed)

❖ In Defence Forces, only two trade groups to be retained for Personnel Below Officer Ranks with the earlier trade groups Y and Z being merged. The personnel in trade group X to have an additional X Group Pay of Rs.1400 per month.

❖ Certain posts in Senior Administrative Grade (SAG) and Higher Administrative Grade (HAG) requiring technical or specialized expertise and not encadred in any of the services to be opened up for being filled by suitable officers within the Government as well as by outsiders on contract. Shift from career-based to post-based selection in the higher echelons of Government in order to get the best domain based expertise.

❖ Introduction of Performance Related Incentive Scheme (PRIS) in the Government under which employees to be eligible for pecuniary remuneration over and above this pay. PRIS to replace *ad hoc* bonus scheme immediately and eventually replace Productivity Linked Bonus. PRIS to be budget neutral.

❖ System put in place for giving market driven compensation package to young scientists and posts requiring special expertise and professional skills.

❖ The Secretariat and Stenographers cadres to stand merged in future. All future recruitment in Secretariat to be made as Executive Assistants with minimum qualifications of Graduation and one year Diploma in Computers. Executive Assistants to discharge the functions presently being carried out by Assistants as well as the Private Secretaries.

❖ Scale of Rs.26000 (fixed) corresponding to the revised pay scale of Rs. 80000(fixed)

❖ Base year of the Consumer Price Index (CPI) for computation of dearness allowance to be revised as frequently as feasible. Formulation of a separate CPI for Government employees by National Statistical Commission for computation of dearness allowance suggested.

❖ Existing rates of most of the allowances to be doubled both in case of Defence Forces as well as civilian employees.

❖ Existing rate of HRA to be retained for A-1 cities. A, B-1 & B-2 cities to be given this allowance at the higher rate of 20%. 'C' and unclassified cities to be given the allowance at the higher rate of 10%.

❖ CCA to be subsumed in Transport Allowance and the rates of this allowance to be increased by 4 times.

❖ Travel entitlements to be paid on actual.

❖ Reimbursement of education allowance to be raised from existing Rs.50 to RS.1000 per child per month, subject to the maximum of two children. Hostel subsidy to be raised from existing Rs. 300 per month to Rs. 3000 per month.

❖ Risk allowance to be replaced by risk insurance.

❖ All fixed allowances made inflation proof with provisions of automatic revision whenever dearness allowance payable on revised pay bands goes up by 50%. Transport Allowance to be increased every year on the basis of the increase in the dearness allowance.

❖ Encashment of Earned Leave in case of Defence Forces personnel delinked from the number of years of service. All Defence Forces personnel to be eligible for Leave encashment of up to 300 days at the time of retirement/discharge.

❖ A new medical insurance scheme recommended for Government employees. The scheme to be optional for existing Central Government employees and pensioners. New Government employees and new pensioners to be compulsorily covered by the scheme.

❖ Fitment formula recommended for serving employees to be extended in case of existing pensioners/family pensioners.

❖ Rates of Constant Attendant Allowance for disabled pensioners to be increased by five times to Rs. 3000 p.m

❖ Pension to be paid at 50% of the average emoluments/last pay drawn (whichever is more beneficial) without linking it to 33 years of qualifying service for grant of full pension.

- ❖ A liberal severance package for employees leaving service between 15 to 20 years of service.
- ❖ Higher rates of pension for retirees and family pensioners on attaining the age of 80,85,90,95 and 100 years.
- ❖ Revision of the commutation table suggested for commutation of pension.
- ❖ In case of Government employees dying in harness, family pension to be paid at enhanced rates for a period of 10 years.
- ❖ Framing of an appropriate insurance scheme suggested for meeting the OPD needs of pensioners in non-CGHS areas.
- ❖ A new mechanism for grant of advances under which an employee will take the advance from an approved bank and the Government will give an interest subsidy equal to two percentage points on the rate of interest being charged by the bank to the employee. Existing limits of various advances increased and provisions made of their automatic revision periodically.
- ❖ Continuation of five-day week. Government offices to remain closed only on the three national holidays. All other Gazetted holidays to be abolished and compensated by increasing the number of restricted holidays from two to eight days in a year.
- ❖ Benefits like staggered working hours, special leave for child care, enhanced maternity leave for 180 days, better accommodation facilities in the form of working women's hostels, etc specifically for women employees.
- ❖ Government employees with disabilities recommended various benefits like enhanced number of casual leave, special aids and appliances for facilitating office work, higher interest subsidy for automobile loans, liberal flexi hours, higher rate of transport allowance, better prosthetic aids and proper grievance redressal machinery. Extra allowance for disabled women employees to take care of young child till the time the child attains the age of two years.
- ❖ Lateral movement of all Defence Forces personnel (both Personnel Below Officer Ranks and Short service Commission Officers) at appropriate levels in Central Police Organizations/ Central Para Military Forces as well as to the various posts of defence civilians in Ministry of Defence.

- ❖ Steps leading to improvements in the existing delivery mechanisms by more delegation, layering and an emphasis on achieving quantifiable and concrete end results. Emphasis to be on outcomes rather than processes.
- ❖ Greater emphasis on field offices/organization at the cutting edge of delivery.
- ❖ Enhanced pay scales for Nurses, teachers, Constabulary and Postmen with whom the common citizen has most frequent interaction. Forest Guards also to get higher pay scale.
- ❖ Better deal for training academies.
- ❖ Normal replacement pays band, grade pay and allowances for the existing Members of regulatory bodies. A revised method of selection with a higher pay package to those recruited through the revised process of selection in selected organizations.
- ❖ All the recommendations to be treated as an organic whole as partial implementation will bring in several anomalies and inconsistencies.
- ❖ The recommendations contained in the Report to cost Rs. 12561 crore in the year 2008-09. Savings of Rs. 4586 crore likely to accrue on account of various measures suggested in the Report. The net financial implications of the recommendations contained in the Report estimated to be Rs. 7975 crore for the year 2008-09. An additional, one-time burden of Rs. 18060 crore on payment of arrears.

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Central Govt. Circulars

G.I, Dte. Estates, O.M. No. D. 11028/23/82-Regions, Dated 24-4-2006

Holiday Home at Mussoorrie

Holiday Home at Mussoorrie (Uttaranchal) has started functioning under the administrative control of Directorate of Estates. The Holiday Home has three suites (double bedded). The suites can be booked by sending a request to the Assistant Director (Regions), Directorate of Estates, Room No.404-C, Nirman Bhawan, New Delhi-110011. The Holiday Home is located at Southwood Cottage in the ITBP campus near the Library Chowk (Mall Road), Mussoorrie

1. In View of limited number of suites in Holiday Home, the allotments will be made on advance payment basis for a maximum period of three days and the allotments will be released only 15 days in advance. Only one suite will be booked for a person/family. The payments received against confirmed bookings shall not be refunded in case the suite remains vacant due to cancellation of allotment. The payment shall be made at the following rates through demand drafts drawn in favour of the Assistant Director of Estates (Cash) payable at New Delhi:-

Type of Suites	Central Govt. employees on duty	Central Govt. employees on holiday, Retired Central Govt. employees	Private persons accompanying as guest of Government employees
Double Bed Suite	Rs. 210 per day	Rs. 210 per day	Rs. 525 per day

G.I, Dte. of Estates, O.M. No. D. 11016/15/05-Regions, Dated 16-5-2006

Holiday Home at Vijayawada

Guest House at Vijayawada (Andhra Pradesh) has started functioning under the administrative control of Directorate of Estates. The Guest House has six suites. The suites can be booked by sending a request to the Assistant Director (Regions), Directorate of Estates, Room No. 404-C, Nirman Bhawan, New Delhi-110011. The Guest House is located in GPOA building at Autonagar, Vijaywada, Andhra Pradesh.

2. In view of limited number of suites in Guest House, the allotments will be made on advance payment basis for a maximum period of three days and the allotments will be released only after 15 days in advance. Only one suite will be booked for a person/family. The payments received against confirmed bookings shall not be refunded in case the suite remains vacant due to cancellation of allotment. The

payment shall be made at the following rates by way of a demand drafts drawn in favour of the Assistant Director of Estates (Cash) payable at New Delhi.

Central Govt. employees on duty	Central Govt. employees on holiday, Retired Central Govt. employees	Private persons accompanying as guest of Government employees
Rs. 30	Rs. 50	Rs. 195

3. It is requested that wide publicity regarding this facility may be given to all the employees working in various Ministries/Departments so that the facility could be utilized optimally.

G.I, Dept. of Per. & Trg., O.M. No. D. 31011/2/2006-Estt.(A), Dated 21-5-2007

Regulation of journeys by private airlines while availing Leave Travel Concession

The undersigned is directed to refer to this Department's O.M. No.31011/2/2006-Estt. (A), Dated the 24th April, 2006 regarding regularization of journey by private airlines while availing Leave Travel Concession (LTC), where it has been *inter alia* stated that air journeys by non-entitled officers between places connected by train may be allowed, provided the reimbursement of the fare would be restricted to the entitled class by rail other than Rajdhani/Shatabdi Express.

2. In partial modification of the above provision, it has now been decided that the reimbursement may also be given at the rates applicable for Rajdhani/Shatabdi Express trains, provided the Government servant is entitled to it and the headquarter of the Government servant/ permissible place of commencement of journey and the home town/ destination under All India LTC is directly connected by the above mentioned trains and two stations between which the air travel has been performed are connected by Rajdhani/Shatabdi trains. In case the fare paid for the air ticket on LTC is less than the fare being charged for Rajdhani/Shatabdi type trains, the reimbursement would be limited to the actual expenditure. All pending cases may be settled accordingly in terms of this order. However, past cases already settled will not be re-opened.

3. The above orders will be applicable with effect from the date of issue of this Office Memorandum.

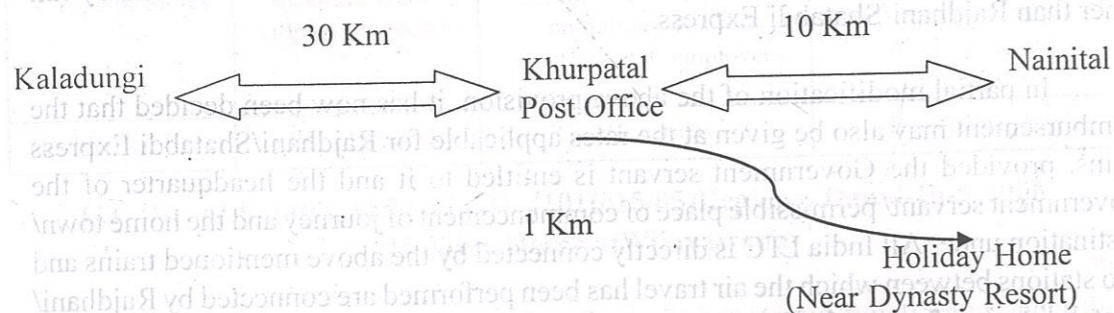
4. In their application to the staff serving in the Indian Audit and Accounts Department, these orders issue after consultation with the Comptroller and Auditor General of India.

5. This issues in consultation with Ministry of Finance (Department of Expenditure) vide their I.D No. 84/E-IV/2007, Dated the 9th May, 2007

G.I, Dte. of Estates, O.M. No. D. 11028/33/87-Regions, Dated 1-6-2007
Holiday Home at Nainital (Khurpatal)

The undersigned is directed to say that the construction of Holiday Home for the Central Government employees at Nainital has been completed and the same has been opened for booking with the immediate effect.

2. Holiday Home is located at village Khurpatal, between Nainital and Kaladungi. Those coming from Delhi can use Moradabad-Bazpur-Kaladungi-Nainital Highway. Those coming from Barrelly will have to use the route Kathgodam-Nainital-Kaladungi Highway. It is about 11 Km from Nainital, and 30 Km from Kaladungi. From Milestone 10 (Khurpatal Post Office), one has to descend about 1 Km downhill to reach the Holiday Home. Dynasty Resort, a private hotel can be an ideal landmark. Graphically, the location can be explained as under:-



Between Kaladungi-Nainital, public transport is very limited and there may be skeleton bus service for the local people. It would be appropriate for the visitors to the Holiday Home to use their own vehicle or hire a taxi to reach this place conveniently. There are 13 rooms available for booking at the Holiday Home, as per details given below:-

Double Bedded rooms	8
Four Bedded rooms	3
VIP Suites	2
Dormitory	5 Beds

3. Services of a caretaker have been arranged for managing day-to-day work to the Holiday Home and to ensure convenience of the visitors. The caretaker shall also provide catering service to the visitors at prescribed rates in the dining hall of the Holiday Home. Breakfast and ordinary meals can be arranged by the caretaker at prior short notice. LPG stove-cylinder, crockery, cutlery items have been provided to the caretaker by the Government. Supply of potable drinking water through water purifier is available at the Holiday Home. TV sets have been provided in each room and the Lounge for convenience of visitors. There is an arrangement in dormitory section for stay of drivers who may accompany the visitors. This can be availed on payment of nominal charges. The caretaker can be contacted for enquiries on Telephone No. 05962-240330.

4. The booking of the rooms at the Nainital Holiday Home can be obtained from the Assistant Director of Estates (Regions), Directorate of Estates, Nirman Bhawan, New Delhi by sending the application in the prescribed format enclosed with this OM, along with Demand Draft for the advance payment for the period of Booking. A schedule of rates indicating charges for various types of accommodation at the Holiday Home has also been annexed to this OM, Other instructions in this regard are as under:-

- (a) The application must be forwarded by the administrative division of the Government employee. Advance payment of room rent at the prescribed rates shall be accepted through Demand Draft, drawn in favour of Assistant Director of Estates (Cash), New Delhi.
- (b) Booking of only one room shall be made in favour of a Government employee, maximum for a period of five days. In isolated cases, this period can be relaxed up to a maximum of 7 days with the approved of Director of Estates.
- (c) The request for additional room shall be entertained only after ensuring that no other application is pending from any other Government servant. In the event of allotment, the charges for the additional room shall be levied at the rates prescribed for private persons in the schedule of rates.
- (d) The booking shall be released only 15 days in advance. The advance payment received against confirmed bookings shall not be refunded in case the suite remains vacant due to cancellation of allotment.

(e) For the summer season (from 15th April to 15th July), the application will be entertained not more than two months in advance.

(f) In the event of applications from more than one person, the priority shall be fixed in the following order:-

1. Union Minister/ Member of Parliament
2. Serving Central Government employee working in office eligible for General Pool.
3. Serving Central Government employees working in ineligible offices, PSUs/ Autonomous bodies, etc.
4. Retired Central Government, State Government employees

(g) The booking of suites shall be made available only to Gazetted Officers.

5. It is requested that wide publicity regarding this facility may be given to all the employees working in various Ministries/Departments so that the facility could be utilized optimally.

GENERAL INSTRUCTIONS

The charges for accommodation per day are as under:-

Types of Suites	Central Government servants on duty/sitting MPs	Central Government servants on holiday/ Retired Central Government servants / Ex. MPs	State/PSU Employees on duty	State/PSU Employees on holiday	Private persons Accompanying as guest of Government servants/MPs
	Rs.	Rs.	Rs.	Rs.	Rs.
Married Suite (2 bedded)	105	210	315	420	525
Family Suite (4 bedded)	140	280	420	560	700
VIP Suites	300	600	900	1200	1800
Dormitory (per Bed)	50	100	150	150	150

Address of the Holiday Home: Holiday Home for the Central Government Employees, Khurpatal (Nainital) Tele:05962-240330

Application for reservation in Holiday Home shall be accompanied by a Bank Draft covering full amount drawn in favour of Assistant Director of Estates (Cash) New Delhi.

G.I, M.H, O.M No. 4-24/96-C&P/CGHS/CGHS (P), Dated 29-8-07

Age-Limit for dependent Children of Government servants and pensioners for availing medical facilities under CGHS and Central services (MA) Rules, 1944- Clarification regarding disability

The undersigned is directed to refer to this Ministry's Office Memorandum, of even number, Dated the 31st May, 2007 vide which age-limit for dependent sons and daughters were re-fixed by the Ministry of Health and Family Welfare, after the Delhi High Court dismissed Civil Miscellaneous Petition No. 115/97 in Civil Writ Petition No. 2542 of 1996 in *Shri Madan Mohan Sharma V. Union of India*, by its order on 29th November, 2006. In terms of the Office Memorandum of 30th May, 2007 referred to above, a son who is dependent on his father/mother can avail CGHS facilities up to the time he attains the age of 25 years or till he starts earning, whichever is earlier. The age-limit of 25 years would not be applicable in respect of the son of a CGHS beneficiary, in case he was suffering from any permanent disability of any kind (physical or mental)

2. Subsequent to the issuing of the Office Memorandum of 31st May, 2007, referred to above, the Ministry of Health and Family Welfare has been receiving requests for clarification from, many sources, as to whether renal failure constitutes a permanent disability. After examination of the matter in the Ministry of Health and Family Welfare, it is hereby clarified that disability that are covered by the above-mentioned Office Memorandum of 31st May, 2007, are "disability" as defined in Section 2(i) of "THE PERSONS WITH DISABILITIES (EQUAL OPPORTUNITIES, PROTECTION OF RIGHTS AND FULL PARTICIPATION) ACT, 1995 (No.1 of 1996)", which is reproduced below:-

"(i) "disability" means-Low

- (i) Blindness;
- (ii) Low-vision

- (iii) Leprosy-cured
- (iv) hearing impairment
- (v) Locomotor disability
- (vi) mental retardation
- (vii) mental illness

3. The other conditions of dependency and normally residing with the Government servant/pensioner will remain the same.

G.I, Dept. Of Per. & Trg., O.M No. 28016/02/2007- Estt. (A), Dated 4.1.2008

Modification in the period of Special Casual Leave to Central Government servants for the various Family Welfare Schemes

The undersigned is directed to say that the existing instructions regarding the number of days of grant of special Casual Leave admissible to Central Government servants for the various Family Welfare Schemes has been reviewed in this Department and keeping in view the changes/advancements in the technology/surgical procedures, it has been decided to revise the period of special Casual Leave admissible to Central Government servants for the various Family Welfare Schemes as under:-

Purpose	No. Of days admissible at present	Revised Admissibility
Male Government Servants		
(i) Vasectomy	6 working days	5 working days
(ii) Vasectomy for second time due to failure of the first operation	6 working days	5 working days
Female Government Servants		
(i) Puerperal tubectomy /Non-puerperal Tubectomy (Including Laparoscopic method)	14 Days	10 Working days
(ii) Puerperal tubectomy /Non-puerperal tubectomy for second time.	14 Days	10 Working days
(iii) Salpingectomy after Medical Termination of Pregnancy (MTP)-Not admissible when, after Salpingectomy operation along with medical termination of pregnancy, facility of maternity leave for six weeks under Rule 43 of CCS (leave) Rules, 1972 is availed.	14 Days	10 Working days

Post Sterilization Complications Non-Hospitalization		
(a) Post-Vasectomy Complications	7 days	Commuted Leave to be granted, if necessary as complications requiring hospitalization are of minor nature, which do not call for additional special casual leave.
(b) Post-Tubectomy Complications	14 days	
Male Government Servants		
When wife undergoes puerperal/Non-Puerperal tubectomy including sterilization performed through Laparoscopy for the first time or the second time.	7 days	3 Working days

3. There will be no change in the other conditions for grant of Special Casual Leave for the above purposes. The Period of special Casual leave for the following purposes remain unchanged:-

- (a) Post Sterilization Complications: in case of Hospitalization
- (b) Female Government Servants: When their husbands undergo vasectomy operation.
- (c) Recanalization Operation.

4. These orders will take effect from the date of their issue.

G.I, Dept. Of Per. & Trg. , O.M No. 31011/6/2002- Estt. (A), Dated 26.3.2008

LTC to Central Government Employees-Travel by tour packages operated by IRCTC

The undersigned is directed to say that under the existing instructions contained in this Department's O.M. No. 31011/6/2002-Estt.(A),dated the 30th July, 2002, Leave Travel Concession is qualify for the purpose if availing if the tour is conducted by ITDC/STDC either in their own buses or buses hired or chartered by them from outside, provided the ITDC/STDCs certify that the journey has actually been performed by the Government servant and his family members for which he is claiming the LTC. The

Indian Railway Catering and Tourism Corporation Ltd. (IRCTC), a Government of India enterprise under Ministry of Railways is also offering packages to LTC facility availers across India. It has been decided that the tours conducted by IRCTC will also qualify for the purpose of availing LTC on the lines of ITDC/STDCs subject to the following conditions:-

- (1) A certificate will be issued by the IRCTC Ltd. That the journey has actually been performed by the Government servant and his family members for which he is claiming the Leave Travel Concession.
- (2) IRCTC Ltd. Will indicate separately the rail fare and bus fare component.

G.I, Dept. Of Per. & Trg. , O.M No. 31011/4/2007- Estt. (A), Dated 2.5.2008

CCS(LTC)Rules, 1988-Relaxation for travel by air to visit NER

The undersigned is directed to say that in relaxation of CCS (LTC) Rules, 1988, the Government have decided to permit Government servants to travel by air to North-Eastern Region on LTC as follows:-

- (i) Group 'A' and Group 'B' Central Government employees will be entitled to travel by Air from their place of posting or nearest airport to a city in the NER or nearest airport.
 - (ii) Other categories of employees will be entitled to travel by air to a city in the NER from Guwahati of Kolkata.
 - (iii) All Central Government employees will be allowed conversion of one block of Home Town LTC into LTC for destinations in NER.
2. These orders shall be in operation for a period of two years from the date of issue of this O.M
 3. Data regarding number of Government employees availing LTC to NER may be maintained.
 4. In their application to the staff serving in the Indian Audit and Accounts Department, these orders issue after consultation with the Comptroller and Auditor General of India.

G.I, Dept. Of Per. & Trg. , O.M No.F.No. 31011/4/2007- Estt. (A), Dated 14.5.2008

Central Civil Services (LTC) Rules, 1988-Clarification regarding reimbursement of fare in respect of travel by air to visit NER

After issue of DoP&T, O.M. No. 31011/4/2007- Estt. (A), dated the 2nd May; 2008(Sl. No.123 in this issue), allowing Government servants to travel by air to North-Eastern Region on LTC, Clarifications on certain points have been sought by Government servants/various Ministries/Departments. The doubts raised by various authorities are clarified as under:-

Point 1: Whether Sikkim is included in NER?

Clarification: Yes, NER includes Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura

Point 2: Whether Government employees can travel by Helicopter?

Clarification: No. On LTC Government employees can travel only in economy (Y) class in a passenger plane of airlines.

Point 3: Whether a Government servant can travel by private airlines?

Clarification: Yes. DoP&T vide O.M No.31011/2/2006-Estt.(A), dated 24-4-2006 has allowed LTC journey by private airlines subject the conditions laid down in the Department of Expenditure O.M No.19024/1/E.IV/2005, dated the 24th March, 2006 regarding air travel by Government servants within India during official visits. However, in the case of visit to NER in terms of O.M, dated 2-5-2008, full fare will be admissible to the categories of employees indicated therein.

Point 4: Whether a Government servant visiting Sikkim can travel by air up to Bagdogra which is not situated in NER?

Clarification: Yes. A Government employee is entitled to travel by air from their place of posting (or nearest airport) to a city in the NER (or nearest airport)

Point 5: Whether a Government employee who has already availed All India LTC is entitled for LTC to visit NER in terms of O.M., dated 2-5-2008?

Clarification: A Government employee can avail LTC to visit NER by conversion of one block of home town LTC, if the same is available. However, the Government employees whose headquarters and home town being same are not entitled for home town LTC and the question of conversion of home town LTC into LTC for NER in such cases does not arise.

A.G. Office Circulars

COPY OF LETTER REGARDING GRANT OF RECOGNITION TO THE ASSOCIATIONS UNDER CSS (RSA) RULES, 1993. ISSUED BY THE OFFICE OF THE ACCOUNTANT GENERAL (A&E), PUNJAB, SEC-17-E, CHANDIGARH VIDE NO. ADMN.I/ PB.DA'S/ DAO'S/ SR. DAO'S ASSN./ 2007-08/ 33 (5)/ 2526 DATED 24 OCTOBER 2007 TO, THE PRESIDENT, PUNJAB DIVISIONAL ACCOUNTS OFFICER/DIVISIONAL ACCOUNTANTS ASSOCIATION, HOUSE NO. 2928/2, SEC-37-C, CHANDIGARH.

Subject: - Grant of recognition to the Associations under CSS (RSA) Rules, 1993.

With reference to your letter dated 25.01.2007, I am to accord sanction for renewal of recognition to the Pb. DAO's/ DA's Association under the CCS (RSA) Rules, 1993, subject to the conditions mentioned in the above stated Rules. Some salient conditions are: -

- i) The recognition granted under the CCS (RSA) rules, 1993 will remain valid for a period of five years from the date of grant to such recognition in terms of instructions contained in Para 3 (IV) of Headquarters office circular No. 295-NGE-(JCM)/40-94/I dated 17.04.1995 or till it is withdrawn, which is earlier.
- ii) The recognition granted under CCS (RSA) Rules, 1993 is subject to the judgment by the High Court of Delhi in the case of writ petition filed by the All India Audit and Accounts Association challenging the provisions of CCS (RSA) Rules, 1993.
- iii) The Association shall act in accordance with various instructions issued by Headquarters office as well as by the Government of India, Department of Personal & training, New Delhi, relating to recognition of the Associations under the CCS (RSA) Rules, 1993 from time to time.
- iv) Any amendment in the Constitution of the Association shall be made only with the prior approval of Comptroller & Auditor general of India. The CAG can also ask the Associations to amend any clause of its constitution, if considered necessary, at any time.
- v) The service Association shall not send any representation or deputation except in connection with a matter which is of common interest to members of the Service Association.
- vi) The Service Association shall not espouse or support the cause of individual Government servants relating to Service matters.
- vii) The Service Association shall not maintain any political fund or lend itself to the propagation of the views of any political party or member of such party.
- viii) All representations by the Service Association shall be submitted through proper channel and shall be addressed to the Head of the Organization or Head of the Department or Office.

The receipt of this letter may please be acknowledged.

-Sd/-

(ONKAR NATH)
Accountant General

Point 6: Whether air fare of children whose full fare is charged by the airlines is reimbursed?

Clarification: If full air fare has been charged by the airlines and paid by the Government servant, the same will be reimbursed.

Point 7: Whether Non-Gazetted Group 'B' Officers are entitled to travel by air to NER?

Clarification: Yes. Group 'A'/Group 'B' Central Government employees (Gazetted and Non-Gazetted) will be entitled to travel by Air from their place of posting (or nearest airport) to a city in the NER (or nearest airport)

Point 8: Whether Government employee who has already availed one home town LTC in the current block can avail LTC to visit NER?

Clarification: Yes. He can avail it against All India LTC

Point 9: Indian Airlines, etc., are offering Package Tours. Whether total package is reimbursable?

Clarification: In LTC, fare at the normal rate for the entitled class between headquarters and place of visit by shortest route or cost actually paid, whichever is less is reimbursable.

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**OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB CHANDIGARH-160017
(WORKING WING) NO. WAD-V/DA/ASSON./82-83/2504 DATED 19.01.1983**

To,

The Chief Engineer,
Public Health Branch, B&R, Br.,
Irrigation Works, Punjab.

Subject: - Supply of Brief cases to the Divisional Accountants.

Sir,

The undersigned as appointing authority and cadre controlling authority of the Divisional Accountants has arrived at a conclusion that possession of brief case by the Divisional Accountants is essential for the efficient discharge of official duties. Consequently, it has been decided, as a matter of General Practice, that brief cases should be supplied to all the Divisional Accountants for official use.

Field officers may kindly be intimated of this decision.

Yours faithfully,

Sd/-

**Raghubir Singh,
Senior Deputy Accountant General
(Works)**

**COPY OF A.G. (A&E) PUNJAB, CHANDIGARH MEMO NO. W-ADMN./DA/
ASSOCIATION/ 91-92/3206-08 DATED 21.02.1992 TO THE ADDRESS OF**

1. The Chief Engineer, irrigation Department, Punjab, Chandigarh.
2. The Chief Engineer, P.W.D., B&R, Punjab, Patiala.
3. The Chief Engineer, Public Health, Punjab, Patiala.

Subject: - Calling of Divisional Accountants by bell ringing by the Executive Engineers.

Sir,

I am to state that the Punjab Divisional Accountants Association have brought to the notice of this office that in some of the Divisions there is a practice of calling the D.A.'s through bell- ringing by the Executive Engineers. As this practice is evidently not in good taste. I have been directed to request you to kindly issue suitable instructions to all the Divisional Officers for stopping this practice, where it exists, under intimation to this office.

Letter regarding Introduction of New System of cash & carry for settlement of Inter Divisional Transaction issued vide Accountant General (A&E) Punjab, Chandigarh letter No. WA-II/480 Dated 28.9.06

Enclosed please find extract of copy of letter no. 1(5) 135/93-2FE4/2416 dated 27.03.2006 received from department of Finance Govt. of Punjab on the above subject for compliance. If any transaction has been booked as debit under head CSSA during this financial year the same be rectified as per instructions contained in letter under reference. Violation of instructions will be viewed seriously & amount booked under CSSA without advance payment will be placed in the schedule of PW Misc. advance of the concerned division.

DA/ As Above

Accounts Officer,

**GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE EXPENDITURE-IV BRANCH)**

Subject: - Introduction of New System of cash and Carry for settlement of Inter Divisional Transactions.

The Department of PWD B&R Irrigation and water supply sanitation, Punjab may kindly refer to the minutes of the meeting circulated vide letter No. 1(5)35/93-2-FE-4/1374-75 dt. 16.02.2006 on the subject noted above.

For all other Inter transactions (except transfer of stores) and all other Inter Divisional transactions whether on account of stores supplied services rendered or works executed the system of advance payment by the indenting Divisions will now be followed subject to the observance of the procedure laid down by the Government of India (Part- B) of letter No. 18/4/92/TA/237 dated 16.03.1993 (copy enclosed)

They are requested to make inter Divisional Transactions, in future strictly as per the scheme formulated by Government of India vide letter *ibid*.

Action taken report in this behalf may be conveyed to Department of Finance.

Additional Secretary Finance (K)

For all other Inter-zonal transactions (except transfer of stores), and all other inter Divisional transactions whether on account of stores supplied, services rendered or works executed, the system of advance payment by the indenting Divisions will be followed subject to the observance of the following procedure.

- 1) The Divisions which want the stores supplied services to the rendered or works to the executed, after obtained the performas invoice for supply of stores/ rendering of services etc. will be requested to make advance payment. The expenditure will be debited by the said Division under a new sub-head stores/ service advance under the minor head suspense or
- 2) Supplying Division on receipts of the cheque should minus debit the same under 2059 PW suspense stores/ services rendered. After actual delivery of the stores

or completion of works, the minus debit under this head will be cleared by a debit. Excess deposit if any will be refunded, before the close of financial year.

- 3) The invoice cum- bill received from the supplying Divisions, should be adjusted in the same month by the Indenting Division debiting the value of the bill to Stock or Works as the case may be with a corresponding minus debit to sub head stores/ service advance under the head of account to which the same stands debited originally.

- 4) Since advance payment contemplated above will have no separate budget provision, it should be ensured by Divisions involved that such transactions are settled within the same financial year.

(C) In respect of procedure for clearance of balances under MPSSA and CSSA as on 01.03.1993 separate instructions will follow.

Necessary amendment to the provisions of CPWA code and Book of forms will be issued by Ministry of Urban Development.

Letter regarding Non-adhering to codal provision difference under the head 8782-cash Remittance-I-Remittance into treasury issued vide Govt. of Punjab, Deptt. Of Finance (Treasury and Accounts Branch) Chandigarh vide No. TA/D-2/Misc-501/02/ Dt. To all District Treasury Officers and subsequently endorsed vide AG (A&E) Punjab, Chandigarh No. W. Admn./Misc/06-07/1714 Dt. 5.1.07 to all divisions.

Sub: Non-adhering to codal provisions difference under the Head 8782- Cash Remittance-I Remittance into treasury.

In continuation of this office letter No. TA/D-2/Misc-501/11388 dated 07-09-2006 on the subject cited above.

Accountant General, Chandigarh has brought to the notice of this Department that during the meeting held by Accountant General, Punjab (A&E) some of the Divisional Accountants/ Divisional Accounts officers posted in various offices of the PWD B&R Public health and Irrigation have reported that most of the District Treasury officers/ treasury Officers do not extend their necessary cooperation in proper reconciliation of cash remitted into treasury and acknowledged by the Treasury and Cheques issued and paid by the Treasury with the result that differences in accounts do not get properly analyzed.

In view of the above you are directed to extend full cooperation to the officials of the Divisions with regard to the reconciliation work so that the difference in figures intimated by the Accountant general, Punjab under the Head mentioned in the Subject be rectified. If any complaint received in this regard from any quarter, disciplinary action would be taken against the delinquent officers/ officials.

Joint Controller (F&A)

Writing of ACR's by Sr. Divisional Accounts Officers/ Divisional Accounts Officers/ Divisional Accountants of the staff working in the Accounts Branch. Issued vide ACCOUNTANT GENERAL (A&E) PUNJAB, CHANDIGARH.NO. W.ADMN/220/DRS-A, DATED 2000-01/2051-53 dt.23.01.2001 and subsequently endorsed by Chief Engineer, PWD (B&R) Br, Patiala vide Letter No. 8334-53 Dt. 20.9.04 to all Superintending Engineers for similar compliance.

Subject: - Writing of ACR's by Sr. Divisional Accounts Officers/Divisional Accounts Officers/ Divisional Accountants of the staff working in the Accounts Branch.

Sir,

In this connection it is brought to your notice that Divisional Accountants are posted in PWD Divisions of B&R, Irrigations and Public Health including projects to observe

the financial interest of the states. Each Sr. DAO/DAO/ DA is made supervisor of accounts branch. They have to take the work from the staff posted in the Accounts Branch in the supervisory capacity. In order to keep affective control on the staff of accounts branch and maintained of accuracy of accounts. It is desirable that Sr. DAO/DAO/DA may be allowed to write the ACRs of the staff working under them subject to review by the Divisional officer.

Punjab Divisional Accounts Officer/Divisional Accountant Association have also approached this office to accede their demand on aforesaid.

It is therefore requested that necessary instructions may be issued to all the concerned under intimation to this office.

Copy of letter No. 2362-NGE.II.23-73 Dated 20.10.1973 from Comptroller and Auditor General of India to New Delhi to all the Accountant Generals.

SUB: Allotment of Quarters.

Sir,

I am directed to state that the question of allotment of quarter for the Divisional Accountants, where quarters are available in our offices has been under consideration. It has been decided that the Divisional Accountants working in the place where departmental quarters are available may also be considered for allotment in their turn alongwith other awaiting allotment.

XXXXXXXXXXXXXXXXXX

Punjab Govt. Criculars

Copy of Punjab Government Gazette, Extraordinary published by Authority, Chandigarh on 17.12.07 vide Bill No. 14-PLA-2007 regarding the PUNJAB VALUE ADDED TAX (FOURTH AMENDEMENT) BILL, 2007 further to amend the Punjab Value Added Tax Act, 2005

Be it enacted by the Legislature of the state of Punjab in the Fifty Eighth year of the Republic of India as follows;

1. (1) This Act may be called the Punjab Value Added Tax (Fourth Amendment) Act, 2007.
(2) It shall come into force at once.
2. In the Punjab Value Added Tax Act, 2005 in section 27, in sub sections (1) and (2) for the words "two per cent" the words "four per cent" shall be substituted.

SECTION 27 TAX DEDUCTION FROM THE AMOUNT PAYABLE TO WORKS CONTRACTOR.

(1) Notwithstanding anything contained in any of the provisions of this Act, every contractee responsible for making payment to any person (hereinafter in this section referred in as the contractor) for discharge of any liability on account of valuable consideration, exceeding rupees five lac in a single contract payable for the transfer of property in goods (whether as goods or in some other form) in pursuance of a works contract, shall, at the time of making such payment to the

contractor either in cash or in any other manner, deduct an amount equal to two percent of such sum towards the tax payable under this act on account of such contract:

Provided that any individual or Hindu undivided family not registered under this act, shall not be liable to deduction of such tax.

(2) Any contractor responsible for making any payment or discharge of any liability to any sub contractor or in pursuance of a contract with the sub contractor for the transfer of property in goods (whether as goods or in some other form) involved in the execution whether wholly or in part, of the work undertaken by the contractor, shall, at the time of such payment or discharge, in cash or by cheque or draft or by any other mode; deduct an amount equal to two percent of such payment or discharge, purporting to be a part of the tax, payable under this act on such transfer, from the bills or invoices raised by the sub contractor, as payable by the contractor.

FIXING OF THE NORMS OF FUEL AVERAGE PER KILOMETER PER LITER FOR GOVT. VECHICLES.

(COPY OF G.T.M.V.B. NO. STC-P(MVB) 31460-680, DATED 29.08.2006/04.09.2006)

Continuation this office letter No. STC-P(MVB)/991/29970-30139, dated 01.09.1999 and letter No. STC-MCS/1712, dated 19.05.2000 on the subject cited above.

The matter noted in the subject was considered by the Motor Vehicles Board in its meeting held on 24.07.2006 under the Chairmanship of Hon'ble Chief Secretary, Punjab and the following decision was taken. You are requested to take further action accordingly:-

Sr. No.	Make of Vehicles	Fuel Average		Fuel Average till Completion of initial three services (As per recommendation of manufactures)	
		With AC	Non AC	With AC	Non AC
1	Ambassador, MPFI, Euro-2	9	10	7.5	8.5
2	Esteem, MPF 1, Euro-2	12	13	10.5	11.5
3	Gypsy, King Model	---	8.5	---	7.0
4	Camry V4 MT Model	10	---	8.5	---
5	Toyota Corolla	10	---	8.5	---
6	Elantra GLS	10	---	8.5	---

Letter regarding Performance Guarantee issued by the Chief Engineer, Punjab P.W.D. B&R Br., Patiala vide Their Memo No. 4668-79/R-I dt. 22.9.97.

Subject: - Performance Guarantee.

New Format for Contracts provides for performance guarantee as under: -

A Bank Guarantee of Schedule Bank in the prescribed formats (Specimen form attached) in favour of the Executive Engineer-in-charge for an amount of 5% of the amount of contract valid upto six months beyond the date of completion (Time Limit) to cover the amount of liquidated damages and/ or the compensation of the breach of contract. No payment for work done of any kind shall be released till such guarantee is furnished.

From the provisions of above clause it is evident that performance guarantee is required to ensure completion of work and should be released after completion as it would no more be relevant. In cases where the contractor requested for first & final bill (Without Bill) on completion of work contractor need not furnish performance guarantee as the contract has already been performed.

You are requested to take action as above.

Letter regarding Fixation of pay on promotion to a higher post under sub rule (1) of rule 8 of the Punjab Civil Services (Revised Pay) Rules 1988—Clarification in respect thereof issued vide GOVERNMENT OF PUNJAB, DEPARTMENT OF FINANCE, (FINANCE DEPARTMENT 2 BRANCH, Chandigarh NO. 6/71/2006-2FP2/6024 dt. 25.9.2006 to all Head of Departments

Subject: - Fixation of pay on promotion to a higher post under sub rule (1) of rule 8 of the Punjab Civil Services (Revised Pay) Rules 1988—Clarification in respect thereof.

Sir/ Madam,

I am directed to invite a reference to this Department's letter No. 6/114/91-FPII/5696, dated 18th July, 1991 on the subject cited above vide which it was clarified inter alia that for fixation/ re-fixation of pay under sub rule (1) of rule 8 and the provisions there under of the Punjab civil services (Revised Pay) rules, 1988, the procedure laid down in the rules 4.4 and 4.14 of the Punjab Civil Services Rules, Vol-I, Part-I, would remain unchanged. Subsequently, vide Punjab Government Notification No. 6/16089-FPII/975, dated 15th January, 2003, which came into force on and with effect from 21st day of January 2003 the 2nd proviso to sub rule (I) of rule 8 ibid was deleted and as a consequence thereof doubts have been raised by various quarters regarding the applicability of rule 4.14 of Punjab Civil Services Rules, Vol-I Part-I for fixation of pay on promotion to a higher post where promotion of a Government employee is effected after he/she has availed the benefit of one or two

proficiency step-up(s) in accordance with the instructions issued in this behalf by the government of Punjab in the Department of personal and his pay in the scale of the higher post is fixed under the proviso to sub rule (1) of rule 8 *ibid* by giving him the benefit of one increment only. The matter has been considered and in order to remove such doubts, it is reiterated that even after the deletion of the 2nd proviso to sub rule (1) of rule 8 *ibid*, the procedure for fixation/ re-fixation of pay on promotion to a higher post with reference to the pay in the lower post as laid down in rule 4.4 and 4.14 of the Punjab Civil Services Rules, Volume-I, Part-I, will remain unchanged.

2. The above instructions may please be brought to the notice of all concerned for compliance and it should be ensured that in all such cases of promotions made before or after the issue of these instructions, fixation of pay on promotion to higher posts is done correctly in accordance with the clarification given in this letter.

Letter regarding Commutation of Pension issued vide GOVERNMENT OF PUNJAB, DEPARTMENT OF FINANCE, (FINANCE, PENSION POLICY & COORD BR.) CHANDIGARH NO. 3/13/2001-3FPPC/6587 DATED 31.10.2006

Subject: - Commutation of Pension.

Sir,

I am directed to invite a reference to the subject cited above and to state that the entire matter regarding the revision of present table of commutation of pension has been engaging the attention of the state government for some time past. The governor of Punjab is pleased to reduce the discount rate from existing 8% to 4.75% and revise the existing table (Copy enclosed) for the calculation of commutation of pension in place of the resent table incorporated as Annexure to Chapter XI of Punjab C.S.R. Vol-II. This revised table supersedes the existing table and shall apply to all cases of retirement arising on or after 31.10.2006.

2. Annexure to Chapter XI of Punjab Civil Services rules Vol-II shall be deemed to have been substituted accordingly.

**ANNEXURE
(REFERRED TO IN RULE 11.5(2))**

Commutation table based on the rate of interest of 4.75 percent annum and the improvement in mortality rate as adopted by the Central Government in case of their pensioners (Commutation value) Pension of rupee on per annum

Age next Birthday	Commutation value expressed as number of years purchase	Age next Birthday	Commutation value expressed as number of years purchase
1	2	3	4
17	19.28	51	12.95
18	19.20	52	12.66
19	19.11	53	12.35
20	19.01	54	12.05
21	18.91	55	11.73
22	18.81	56	11.42
23	18.70	57	11.10
24	18.59	58	10.78
25	18.47	59	10.46
26	18.36	60	10.13
27	18.21	61	9.81
28	18.07	62	9.48
29	17.93	63	9.15
30	17.78	64	8.82
31	17.62	65	8.50
32	17.46	66	8.17
33	17.29	67	7.85
34	17.11	68	7.53
35	16.92	69	7.22
36	16.72	70	6.91
37	16.52	71	6.60
38	16.31	72	6.30
39	16.09	73	6.01
40	15.87	74	5.72
41	15.64	75	5.44
42	15.40	76	5.17
43	15.15	77	4.90
44	14.90	78	4.65
45	14.64	79	4.40
46	14.37	80	4.17
47	14.10	81	3.94
48	13.82	82	3.72
49	13.54	83	3.52
50	13.25	84	3.32
		85	3.13

Letter regarding Mutation of Land of Link Roads issued vide Chief Engineer, Punjab, PWD (B&R), Patiala vide letter NO. 644-660/38/LC/99 Dated 26.09.2006 to .all Superintending Engineers.

Subject: - Mutation of Land of Link Roads.

In Connection with the subject cited above, it has been noticed that land pertaining to link roads has not been transferred in the name of Punjab PWD B&R Br.,. This is the big impediment in dealing with the cases of removal of encroachments on the link roads.

In view of the above situation you are requested to direct the Executive Engineers to take up the matter with the concerned departments at the district level, for getting a notification done through their departments by Department of revenue for transferring the land of link roads in the name of Punjab PWD B&. Thereafter efforts shall made to get the mutation done in the name of Punjab PWD B&R.

This shall be given Top Priority.

Copy of letter No. 15/9/2005-5FBI/9836 Govt. of Punjab Deptt. of Finance (Finance Budget-branch) Dated Chandigarh the 21 December 2005 to all the Superintending Engineer & other Deptt.

Subject: - Fixing the limit of consumption of POL (including maintenance and repair charges) of Government Vehicles.

Sir/ Madam,

I am directed to refer to the this Departments circular is letter No. 8/1/99-5FBI/13588 dated 22nd September 1999 and subsequence letter No. 15/9/2005-5FBI/9216-17 dated 25.11.2005 on the subject noted above.

2. In view of the steep rise in prices of petroleum products since 1999 department of Finance has decided to revise the limit the consumption of petrol and expenditure on maintenance and repair charges for govt. vehicles attached with the field office as under: -

Economy in expenditure on consumption of POL and charges of govt. Vehicles.

Designation of officers	Petrol/Repair maintenance Charges allowed
i) Commissioners Divisions and D.C's	160 Ltrs Petrol (Fixed)
ii) SDM's and Teshildars	377 Ltrs Petrol (Fixed)
iii) Officers of the Enforcement wing Transport Department i.e. Secretary RTAs DTO and officers heading flying squads at Headquarters	418 Ltrs Petrol (Fixed)
iv) (a) Divisional Excise and Taxation Commissioner (In charges of the District) c) Enforcement officer of the District (not below the rank ETO and d) ETO Excise posted in the District)	418 Ltrs Petrol (Fixed)

Letter regarding Introduction of a new restructured defined contribution Pension Scheme for new entrants to Punjab Government Services issued vide GOVERNMENT OF PUNJAB, DEPARTMENT OF FINANCE, (FINANCE, PENSION POLICY & COORDINATION BRANCH) Chd NO.3/72/2003-3FPPC/7280 DATED 12.12.2006 to all Head of Departments

Subject: - Introduction of a new restructured defined contribution Pension Scheme for new entrants to Punjab Government Services.

Sir,

I am directed to refer to the State Government Notification no.8/1/2001-2FPII/2078 dated 2nd March, 2004 which was issued for amending the rule 1.2 of Punjab Civil Services rules Vol-, Part-I to the effect that Government employees who are appointed to the posts of categories (1) to (5) mentioned under the rules, on or after the 1st January, 2004 shall be Governed by New Defined Contributory Pension Scheme. The salient features of this Scheme are given as under: -

- (1) The new Pension Scheme will work on defined contribution basis and will have two tiers- Tier-I and II. Contribution to Tier-I is mandatory for all Government employees joining Government Service on or after 01.01.2004, whereas Tier-II will be optional and at the discretion of Government employees.

- (2) In Tier-I, all Government employees will have to make a contribution of 10% of his basic pay plus DA which will be deducted from their salary bill every month by the DDO/head of Office concerned. The Government will make an equal matching contribution.
- (3) Tier-I contribution (and the investment returns) will be kept in a non-withdraw-able Pension tier-I Account. Tier-II will be kept in a Separate account that will be withdraw-able at the option of the government employee. Government will not make any contribution to tier-II Account.
- (4) The existing provisions of defined pensionary benefits; Pensions and GPF would not be available to new Government employees joining Government service on or after 01.01.2004.
- (5) In order to implement the Scheme, there will be a Central Record Keeping Agency and Several Fund Managers to be appointed by the Government of India. Ministry of Finance, Department of Expenditure to offer three categories of Schemes to Government employees Viz options. A, B and C based on the ratio of investment in fixed income instruments and equities. An independent Pension Fund Regulatory and Development Authority (PFRDA) will regulate and develop the pension market.
- (6) As an interim arrangement till such time the Statutory PFRDA is set up, an interim PFRDA has been appointed by issuing an executive order by Ministry of Finance, Department of Economics affairs, Government of India.
- (7) Till the regular Central record Keeping Agency and Pension Fund managers are appointed by the Government of India, Ministry of Finance and accumulated balances under each individual account are transferred to them, it has been decided that such amount representing the contributions made by the Government will be kept in the Public Account of India. This will be purely a temporary arrangement as announced by the Government.

- (8) Tier-I will not be made operative during the Interim Period.
- (9) A Government employee can exit at or after the age of 58 years and 60 years in the case of Group-D employees from the Tier-I of the Scheme. At exit, it would be mandatory for him to invest 40% of pension wealth to purchase an annuity (from an IRDA regulated Life Insurance Company), which will provide for pension for the lifetime of the employee and his dependent parents/ spouse. In the case of Government employees who leave the scheme before attaining the age of 58 years and 60 years in the case of Group-D employees, the mandatory annuitisation would be 80% of the pension wealth.
- (10) The following are the guide liners for the implementation of New Defined Contributory Pension Scheme during the interim arrangement for the guidance of head of Office's/ DDO's.
 - (a) The new Pension Scheme becomes operational with effect from 01.01.2004.
 - (b) Contributions payable by the Government employees towards the Scheme under Tier-I i.e. 10% of the (Basic Pay+DA) will be recovered from the salary bills every month.
 - (c) The Scheme of voluntary Contributions under Tier-II will not be made operative during the period of interim arrangement and therefore, no recoveries will be made from salaries of the employees on this account.
 - (d) Recoveries toward Tier-I contributions will start from the salary of the month following the month in which the Government Employee has joined service. Therefore no recovery will be effected for the month of joining. For example, for employees joining service in the month of January 2004, deductions towards Tier-I contribution will start from the salary bill of February 2004.

No deduction will be made for his earned in January 2004. Similarly, deductions for those joining service in the month February 2004 will start from the salary bill of March 2004 and so on.

- (e) No deductions will be made towards GPF contribution from the Government employees joining the service on or after 01.01.2004 as the GPF scheme is not applicable to them.
- (f) Pending formation of a regular Central Record Keeping Agency, Central Pension Accounting Office of Government of India, Ministry of Finance will function as the Central Record Keeping Agency for the above scheme.
- (g) Immediately on joining Government service, the Government employee will be required to provide particulars such as his name, designation, scale of pay date of birth nominee(s) for the fund, relationship of the nominee etc. in the prescribed form (Annexure-I). The DDO concerned will be responsible for obtaining this information from all Government employees covered under the New Pension Scheme. Consolidated information for all those who have joined service during the month shall be submitted by the DDO concerned in the prescribed format (Annexure-II) to his head of Department by 7th of the following month. Annexure-I will be retained by the DDO's.
- (h) On receipt of Annexure-II from the DDO, HOD will allot a unique 16 digit permanent Pension Account number (PPAN). This first four digits of the this number will indicate the calendar year of joining Government service and the next six digits would represent the HOD code 9 which is used for the purpose of compiling monthly accounts), the last five digits will be the running serial number of the individual Government employee which will be allotted by the HOD concerned. HOD will allot the Serial number

pertaining to individual Government employee from 00001 running from January to December of a calendar year. The following illustration may be followed.

- (i) The first Government joining service under Punjab Civil Sectt. Under the accounting control of Chief Secretary (Punjab Civil Sectt.) Chandigarh in 2004 shall be allotted the following PPAN: -

Calendar	Sectt.	H.O.D.Code	Serial Number
2004	1	040866	00001

- (j) The Head of Department will maintain an Index register for the purpose of allotment of PPAN to new entrants to Government service. Format of the index register is given in Annexure-VII.
- (k) The HOD will return to the DDO concerned a copy of the statement duly indicating therein the Account number allotted to each individual by 10th instant. DDO in turn will intimate the account number to the individuals concerned and also note in the Pay Bill Register.
- (l) The particulars of the Government employees received from the various DDO's will be consolidated by the HOD in the format (Annexure-II-A) and sent to the Additional Director. Internal Audit Organization, Department of Finance, Punjab SCO No. 3029-30, Sec-22-D, Chandigarh by the 12th of every month.
- (m) The Additional Director Internal Audit Organization, Department of Finance SCO-3029-30, Sec-22-D, Chandigarh in turn will consolidate the particulars

in format (Annexure-II-B) and forward the same to Central Pension Accounting Office Government of India, Ministry of Finance by 15th instant.

The CRAO will feed this information in their computer database.

(n) The DDO/HOD's will prepare separate Pay Bill Registers in respect of the Government employees joining Govt. Service on or after 01.01.2004. The DDO/ HOD's will prepare separate pay bills in respect of Government employees and will send the same with all the schedules to the Treasury on or before 20th of month to which the bills relate.

(o) The DDO/ Head of Office will prepare a recovery schedule in duplicate in the prescribed form (Annexure-III) for the contributions under Tier-I and attach them with the pay bills. The amount of the contribution under Tier-I should tally with the total amount of recoveries shown under the corresponding column in the pay bill.

(i) These recoveries and interest payable on these are classifiable as credits under the following head in the books of HOD: -

Sub Sector K- Deposits and Advances' Section (a) Deposits bearing interest.

Major Head: 8342-Other Deposits;

Minor Head: 120-Misc. Deposits;

Sub Head: Defined contribution Pension Scheme;

Detailed head: Employee's Contribution under Tier-I

Detailed Head: Govt's Contribution under Tier-I.

Detailed Head: Interest on Contributions under tier-I

(ii) The interest payable will be debited to: -

Major head 2049-Interest payable;

Sub Major Head: 60 Interest on other Obligations;

Minor Head: 101 Interest on Deposits.

Sub head- interest on Defined Contribution Pension Scheme.

Detailed Head-Interest on Contributions under Tier-I;

Object Head0interest;

And credited to detailed Head:- interest on contributions under Tier-I,

Under Major Head-8342 mentioned at Para (o) (i) above.

Sub Heads and Detailed Heads given in bold italics are to be opened.

(p) It is may be noted that along with the salary bill for the Government Employees who joins service on after 01.01.2004, the DDO/Head of Office shall also prepare a separate bill for drawl of match contributions to be paid by the Government and creditable to pension Scheme (to be opened) under relevant service expenditure head to which the salary of the employees is debited. The amount of Govt.'s contributions will be transferred to the Pension Account by debiting to the above head by credit to the deposit head mentioned in (o) above. The amount payable will be 'Nil'.

(r) The bill for drawl of matching contribution should also be supported by schedules of recoveries in form (Annexure-IV).

(s) On receipt of the salary bills in respect of Govt. employees joining service on or after 01.01.2004, Drawing and Disbursing officer/ head of office will exercise usual checks and pass the bills and get the same passed from the Treasury for payments. After the payment is made and posting done in the detailed posting Register, one set of schedules relating to Pension contributions will be detached from the bills as done in the case of other schedules such as GPF, long term advances. The Schedules will then be utilized for posting the credits of contributions in the detailed ledger account of the individual to be maintained by the Head of Department.

(t) The employee's contributions under Tier-I and Tier-II and Government's Contribution should be posted in different columns of the individual ledger

account (to be maintained by HOD in the format in Annexure-V) and Broad sheet and tallied with the accounts figures as being done in the case of GPF.

(u) These accounts should not be mixed with GPF accounts and these records/ ledger accounts should be independent of GPF accounts maintained in case of pre.01.01.2004 entrants to Government service.

(v) The Head of Department will consolidate the information available in the new pension scheme schedules received from the various DDO's/ Heads of offices and forward the same in a floppy in the prescribed form (Annexure-VI) to the Additional Director, Internal Audit Organization, Department of Finance, Punjab SCO No. 3029-30, Sec-22-D, Chandigarh by 12th of the month following the month to which the credit pertains. The Additional Director, Internal Audit Organization/ Finance Department, Punjab, Chandigarh in turn will consolidate the information and send the same in Electronic form to the Central Pension Accounting Office by 15th :

(w) The CPAO on receipt of this information from the Additional Director, Internal Audit Organization Finance Department, Punjab, Chandigarh will update its database and generate exception reports for missing credits, mismatches etc. which will be sent back to Head of Department through the Additional Director, Internal Audit Organization, Finance Department, Punjab, Chandigarh for further action.

(y) No withdrawal of any amount will be allowed during the interim arrangement, provision regarding terminal payments in the event of untimely death of an employee or in the event of his leaving the Government service during the interim period shall be notified in due course.

(z) Detailed instructions with regard to the method of calculation of interest payable on Tier-I balance shall be issued in due course:

(aa) At the end of each financial year, the CPAO Govt. of India will prepare annual account statements for each employee showing the opening balance, details of monthly deductions and Government's matching contributions' interest earned, if any, and the closing balance, CPAO, Govt. of India will send these statements to the Additional Director, Internal Audit Organization, SCO No.

3029-30, Sec-22, Chandigarh for onward transmission to DDO's/Head of office through Head of Department.

(bb) After the close of each financial year CPAO will have to report the details of the balances DDO wise to the Additional Director, Internal Audit Organization SCO No. 3029-30, Sec-22-D, Chandigarh who will forward the information to each DDO through the Head of Department for the Purpose of reconciliation. The DDO/Head of Office will reconcile the figures of contributions posted in the ledger account to the individuals as per their ledger with figures as per the books of CPAO.

(cc) After the appointment of CRA and fund managers, Ministry of Finance, Department of Expenditure, Govt of India will issue detailed instructions on transfer of balances to CRA.

This may be brought to the notice of all DDO under your control for compliance.

Additional Secretary, Finance (G).

Letter regarding Review of Court Cases-regarding issued vide Chief Engineer, Punjab PWD B&R Branch, Patiala. No. 691-701/LC Dt. 14.10.04 addressed to all Divisions.

Subject: - Review of Court Cases-regarding.

In Connection with the subject cited matter court cases meetings were held with circle superintendents on 29.09.2004. After considering the various respects and difficulties being faced by the Circle Supdts. In persuing the Court cases, it has been decided as under:-

1. **Up dating of court cases status:** - As regards this matter it has been decided to declare Divisional Supdts. As Nodal Officers for the purpose of court cases under the respective Division. They will ensure to submit the latest status of the court cases to the concerned authority after obtaining the same from the Sub Divisions and also see that the Court case is being attended/ perused by the competent officer under whose jurisdiction the area falls/ the workman is employed.
2. **Court Attendance:** - In spite of clear cut instruction it has been noticed that non-gazetted employees are deputed to attend/ peruse the court cases, which is an violation of the instructions of the Govt. therefore, it is once again directed that the court cases are attended to by the gazetted officers only, under whose jurisdiction the area falls/ the workman is employed. It is also made clear that the case shall be perused by the concerned gazetted officer till the final disposal settlement.
3. **Labour Court cases:** - It has been decided that since is the majority of Labour Court cases, the appointing authorities is Superintending Engineers/ Executive Engineers Concerned, thus the reply in such matter is to be filed by them. It is further directed to use their own wisdom in the best interest of the State and file the reply at their own level so as to avoid any un-necessary delay.
4. **Legal Advice/Assistance:** - It was strongly stressed by the Circle Superintending that in the present circumstances there is a need of legal Assistant/ Law officer at the

Circle Level. It has been decided that the matter will be referred to the Govt. for taking further necessary action in the matter.

5. **Floppies of Court Cases:** - The Floppies brought by the Circle Supdts. in the Court cases meeting were not up to the mark, as informed by in charge Computer Section of Head office. Therefore, it has been decided that the information of Court cases shall be sent through floppy by 15th of every month as per the format already supplied and clarifications given during the meetings.

The above said decisions shall be complied with immediate effect under intimation to this office by return of post.

-Sd-

**Administrative Officer,
For-Chief Engineer, Punjab,
PWD B&R Br., Patiala.**

Copy of letter regarding effecting savings in the Govt. expenditure on telephones issued by Govt. of Punjab, D.P.S. (P.S. Br.) No. 4/14/2004-3P&S/1017 dt. 30.8.06.

I am directed to refer to the subject noted above and to state that Govt. have negotiated with Bharat Sanchar Nigam Ltd for the concessional package for the state Govt. to substantially reduce the expenditure on the telephones being a bulk consumer. BSNL has agreed to provide flat 20% discount on all telecom services to Govt. of Punjab, which will be effective w.e.f. the bills issued from 1.9.2005 onwards. BSNL have also intimated that Govt. can get additional benefit by changing the tariff plan for the telephone services according to the usage pattern of the respective users,

To get all the benefits/concession offered by the BSNL, you are requested to appoint your department's representative to contact Nodal Officer appointed by BSNL for each SSA and to provide necessary information as per their requirement immediately.

CONVERSION TABLE

LENGTH	
1 inch	25.4 mm
1 foot	0.3048 metres
1 yard	0.9144 metres
1 furlong	201.168 metres
1 mile	1.609344 kilometres
1 millimetre	0.03937 inch
1 metre	3.28084 feet /1.09361 yard
1 kilometre	0.62137 mile
AREA	
1 sq. inch	6.4516 sq. centimeter
1 sq. foot	0.092903 sq. metre
1 sq. yard	0.83613 sq. metre
1 acre	0.404686 hectare
1 sq. mile	2.590 sq. kilometers
1 sq. centimetre	0.155 sq. inch
1 sq. metre	10.7639 sq. foot/1.19599 sq. yards
1 hectare	2.4711 acres
1 sq. kilometre	0.3861 sq. miles
VOLUME	
1 cubic inch	16.3871 cu. Cm
1 cu. foot	0.028317 cu metre
1 cu yard	0.76455 cu metre
1 cu centimetre	0.061024 cu inch
1 cu metre	35.315 cu. Feet/1.30795 cu. Yard
CAPACITY	
1 Imperial gallon	4.54596 litres
1 litre	0.219976 imperial gallon
WEIGHT	
1 ounce	28.3495 gms
1 pound	0.4535924 kg
1 hundred weight	0.50802 quintal
1 ton	1.01605 metric tone
1 tola	11.6638 gms
1 seer	0.9331 kg
1 mound	0.37324 qtl
1 gm	0.035274 ounce
1 kilogram	2.20462 pounds
1 quintal	1.9684 hundred weight
1 metric tonne	0.9842 ton
1 gram	0.085735 tola
1 kilogram	1.07169 seer
1 quintal	2.67923 mounds

CASE LAW

1. DISCIPLINARY PROCEEDINGS- Failure to supply copy of the enquiry report before imposing punishment, particularly when it is mandatory under the service conditions, vitiates the enquiry proceedings.

Facts: An accident took place in the Northern Railway. After holding departmental inquiry, the authority imposed the punishment of 'Compulsory Retirement from service' on one Inspector. He challenged the punishment, mainly on two grounds, i.e, that copy of the inquiry report was not furnished to him; and that he was not allowed to examine 'defence witnesses' before imposing punishment on him. The matter finally reached the premise of the Delhi High Court.

Held: A Division Bench of the High Court set aside the punishment, holding that:-

(a) Rule 10(v)(i) of the Railway servants (Discipline and Appeal) Rules, 1968 under which the service conditions of the said Railway Inspector are governed requires the Disciplinary Authority to furnish to the Railway servant a copy of the report of the enquiry held by it and its findings on each article of charge. But the authority failed in complying with the said provision.

(b) It is settled law that if a provision is mandatory, an act done in breach thereof will be invalid. Refer: *Maharvali v. Commissioner of Income Tax* [AIR 20012 SC 3906=2001(4) scc 362] and *State of Andhra Pradesh vs. K.Rama Chandran (Dr.)* [AIR 1998 SC 1093=1998(4) SCC 82]. This general rule that non-compliance of mandatory provision results in nullification is subject to some exceptions including waiver where the requirement of the statute does not involve question of public interest or public policy but is a condition prescribed for protection of an individual. In the present case, there is no waiver or even an allegation that there is waiver. Violation of Rule 10(v)(i) and failure to supply and furnish enquiry report has resulted in the entire proceedings being void and illegal.

(c) The inspector requested the Enquiry Officer to summon three employees including the one who was the driver of the train for examination. The Enquiry Officer held that it was not possible in the case of one employee since he retired from service; but he did not give any justification for not summoning the other two employees.

(d) In fact, as could be seen from his letter, it is clear that the entire enquiry was held in great and undue haste and hurry and therefore, due to paucity of time the Enquiry Officer refused to summon and call the defence witnesses so as to enable him to submit his report before a particular date. Such haste and hurry when career of a Government servant is at stake can result in miscarriage of justice and defeat the entire purpose and object of having an independent impartial Enquiry Officer who is required to give full, adequate and reasonable

opportunity to a delinquent officer to prove and establish his defence. The concept of fairness and legal bias in administrative action is well recognized. The Inspector was not allowed and permitted to call defence witness without any justification and reason.

[Delhi HC DB :Guljar Singh v. Union of India [2006 II LLJ 690]
Supreme Court: Awards Digest-XXXII-9-10

2. - **Disciplinary Proceedings- There is no bar against conducting criminal and departmental proceedings simultaneously. Staying of departmental proceedings till the finality of the criminal case depends upon facts and circumstances of each case.**

Facts: Representatives of two SC/ST Associations of the Indian Overseas Bank physically assaulted each other and received injuries. Both the sides lodged complaints against each other in the Police Station and criminal cases were lodged. While this was so, the bank initiated Disciplinary Proceedings against the representatives of one Association, by issuing charge-sheet. The Association approached the Madras High Court with a request to issue directions to the Bank to defer the departmental proceedings, contending that in as much as the criminal case against them is pending and the Disciplinary Proceedings are founded on the same set of allegations, they will suffer undue hardship if Disciplinary Proceedings are allowed to proceed especially when the representative of the other Association is also facing criminal prosecution with regard to the same incident.

Held: A Division Bench of the High Court, Keeping in view of the peculiar facts and circumstances of the case, opined that fair play requires the postponing of the departmental proceedings till the criminal cases are decided. The Bench, thus, held:-

(a) The Supreme Court observed in the case of *Bank of India and others v. R.B Sharma* [2004 III LLJ 528] that:-

“7. The purpose of departmental enquiry and of prosecution are two different and distinct aspects. Criminal prosecution is launched for an offence for violation of a duty the offender owes to the society, or for breach of which law has provided that the offender shall make satisfaction to the public. So crime is an act of commission in violation of law or of omission of public duty. The departmental enquiry is to maintain discipline in the service and efficiency of public service. It would, therefore, be expedient that the disciplinary proceedings are conducted and completed as expeditiously as possible. There exist therefore, inflexible rules in which the departmental proceedings may or may not be stayed pending trial in criminal case against the delinquent officer. Each case requires to be considered in the backdrop of its facts and circumstances. There would be no bar to proceed simultaneously with departmental enquiry and trial of a criminal case unless the charge in the criminal trial is of grave nature involving complicated questions of fact and law. Offence generally implies infringement of public duty, as distinguished from mere private

rights punishable under criminal law; when trial for criminal offence is conducted, it should be in accordance with proof of the offence as per the evidence defined under the provisions of the Indian Evidence Act, 1872 (in short the Evidence Act). Converse is the case of departmental enquiry. The enquiry is a departmental proceeding related to conduct or breach of duty of the delinquent officer, to punish him for his misconduct defined under the relevant statutory rules of law. That the strict standard of proof or applicability of the Evidence Act stands excluded is a settled legal position. Under these circumstances, what is required to be seen is, whether the departmental enquiry would seriously prejudice the delinquent in his defence at the trial in a criminal case. It is always a question of fact to be considered in each case depending on its own facts and circumstances”

(b) It is thus fairly settled law that on basic principles, proceedings in a criminal case and a departmental proceedings can go on simultaneously, except in some cases where departmental proceedings and criminal case are based on the same set of facts and the evidence in both the proceedings are same. It is in these cases, the court has to decide taking into account special features of the case whether simultaneous continuance of both would be proper. There can be no strait-jacket formula as to in which case the departmental proceedings have to be stayed, and the court will have to decide in the given circumstances of a particular case as to whether disciplinary proceedings should be interdicted, pending criminal trial.

(c) In the instant case, there is no dispute that the criminal action and the Disciplinary Proceedings are founded upon the same set of facts. In fact, the disciplinary proceedings are solely based upon the criminal complaint lodged by the President of a rival union, who is also facing prosecution with regard to the same incident. It has been conceded before the court that the bank had not conducted any independent enquiry before initiating the impugned departmental proceedings.

[Madras HC DB; *Indian Overseas Bank (rep. By its DGM, Inquiry Cell, Industrial Relations Department), Chennai and another v. P. Ganesan and others* [2006 II LLJ 979]
Supreme Court: Awards Digest - XXXII-9-10

Disciplinary Proceedings- When the Disciplinary Authority Differs with the findings of the Enquiry Officer and hold the Delinquent employee guilty of the charges, it has to give a Show-cause notice to the employee setting out its tentative conclusions, and hear him, before imposing punishment.

Facts: The enquiry Officer found the delinquent employee ‘not guilty’ of the charges. However, the Disciplinary Authority found that the charges were proved and the delinquent employee was

guilty of charges; and hence the Authority removed him from service, without issuing any show-cause notice.

The employee challenged his removal. In the course of litigation, the matter reached the premise of the Supreme court, with the question for its consideration as to whether the delinquent employee was entitled to a notice from the Disciplinary Authority to show-cause against the tentative decision of the Disciplinary Authority to differ with the finding of the Enquiry Officer.

Held: The Supreme Court answered the question in affirmative and remanded the matter to the Disciplinary Authority to issue a fresh show-cause notice to the delinquent employee, indicating its tentative disagreement with the findings of the Enquiry Officer. The Supreme Court, thus, held that:

(a) In *Punjab National Bank v. Kunak Behari Misra* [AIR 1998 SC 2713=1998 (7) SCC 84=1998 II LLJ 809], while considering a Regulation of the Punjab National Bank Officer Employees' (Discipline and Appeal) Regulations, 1977 which does not provide giving of any notice to the delinquent before the Disciplinary Authority differed with the view of the Enquiry Officer, the Supreme Court held that:-

"19. The result of the aforesaid discussion would be that the principles of natural justice have to be read into Regulation 7(2). As a result thereof, whenever the disciplinary authority disagrees with the enquiry authority of any article of charge, then before it records its own findings on such charge, it must record its tentative reasons for such disagreement and give to the delinquent officer an opportunity to represent before it records its findings. The report of the enquiry officer containing its findings will have to be conveyed and the delinquent officer will have an opportunity to persuade the disciplinary authority to accept the favourable conclusion of the enquiry office. The principles of natural justice, as we have already observed, require the authority which has to take a final decision and can impose a penalty, to give an opportunity to the officer charged of misconduct to file a representation before the disciplinary authority records its findings on the charges framed against the officer"

(b) The above view has been reiterated in *Yoginath D. Bagde v. State of Maharashtra* [AIR 1999 SC 3734 =1999 (7) SCC 739]. In this case also, Rule 9(2) of the Maharashtra Civil Services (Discipline and Appeal) Rules, 1979 did not specifically provide for a Disciplinary Authority to give an opportunity to hearing to the delinquent officer before differing with the view of the Enquiry Officer. The Supreme Court Said:

"But the requirement of 'hearing' in consonance with the principles of natural justice even at the stage has to be read into Rule 9(2) and it has to be held that before the disciplinary authority finally disagrees with the findings of the enquiring authority, it would give an opportunity to hearing to the delinquent officer so that he may have the opportunity to indicate that the findings recorded by the enquiring authority do not suffer from any error and that there was no occasion to

take a different view. The disciplinary authority, at the same time, has to communicate to the delinquent officer the 'tentative' reasons for disagreeing with the findings of the enquiring authority so that the delinquent officer may further indicate that the reasons on the basis of which the disciplinary authority proposes to disagree with the findings recorded by the enquiring authority are not germane and the finding of 'not guilty' already recorded by the enquiring authority was not liable to be interfered with".

(c) Thus, the law is well settled that in case the Disciplinary Authority differs with the view taken by the Enquiry Officer, the Authority is bound to give a notice setting out his tentative conclusions to the delinquent employee. It is only after hearing the delinquent employee that the Disciplinary Authority would at all arrive at a final finding of guilt. Thereafter, the delinquent employee would again have to be served with a notice relating to the punishment proposed.

[SC: *Lav Nigam v. Chairman & MD., ITI Ltd., and another*, 2007 I LLJ 223]

Courtesy: Award Digest Vol. XXXIII-5-6

Disciplinary Proceedings- Disciplinary Proceedings can be taken against an officer who performs judicial or quasi-judicial functions, if he had acted negligently or omitted essential conditions prescribed for exercise of such power

Facts: Punishment of stoppage of two increments was imposed on an officer who performs judicial or quasi-judicial functions, for having allowed claims of refund to an applicant on three different occasions. He challenged the punishment before the Central Administrative Tribunal, contending that no disciplinary action would lie against an Officer discharging judicial/ quasi-judicial functions, unless there was an element of moral turpitude.

Though the Tribunal upheld the findings of gross negligence on the part of the Officer, set aside the punishment, in view of the law laid down by the Supreme Court in the case of *Zunjarro Bhikaji Nagarkar v. Union of India* [AIR 1999 SC 2881 =1999 (7) SCC 409=2000 ILLJ 728], wherein it was held that disciplinary proceedings would not lie against the Officer discharging quasi-judicial functions unless it were established that the Officer concerned has obtained an undue advantage thereby or in connection therewith. The High Court also affirmed the award of the Tribunal. The state preferred an appeal before the Supreme Court.

Held: A Three-Judge Division of the Supreme Court, however, upheld the punishment imposed on the officer and set aside the award of the Tribunal and the judgement of the High Court, stating that:

(a) The law on the subject was considered in the Three-Judge Bench decision in *Union of India v. K.K. Dhawan* [AIR-1993 SC 1478=1993 ILLJ 777], wherein it was noted that the view that no disciplinary action could be initiated against an Officer in respect of judicial or quasi-judicial functions was wrong. The Officer who exercises judicial or quasi-judicial powers acting negligently or recklessly could be proceeded against by way of disciplinary action.

(b) The Supreme Court listed six instances when where such action could be taken, as follows:

“29. (i) where the officer had acted in a manner as would reflect on his reputation for integrity or good faith of devotion of duty;

(ii) if there is *prima facie* material to show recklessness or misconduct in the discharge of his duty;

(iii) if he had acted in a manner which is unbecoming of a Government servant;

(iv) if he had acted negligently or that he omitted the prescribed conditions which are essential for the exercise of the statutory powers;

(v) If he had acted in order to unduly favour a party; and

(vi) If he had been actuated by corrupt motive, however small the bribe may be because Lord Coke said long ago ‘though the bribe may be small, yet the fault is great’

(c) The Court, however, made it clear that ultimately the matter would have to depend upon the facts of a particular case. The present case would fall squarely within the fourth instance listed above.

(d) The law laid down in Nagarkar case on which the Tribunal passed its award does not represent the correct law, in view of the law laid down by the Three-Judge bench decision in the above-cited case.

[SC Three-Judge Bench: *Union of India v. Duli Chand* 2006 III LLJ 1069]

Courtesy; Awards Digest Vol. XXXIII 5-6

Departmental proceedings can be initiated by a person lower on rank than the Appointing Authority, but the final order of removal can be passed only by the Appointing Authority or an authority higher than it

Facts: On 1-1-1990, a letter was issued to the Respondent herein informing him that on his successful completion of practical training in Division and passing of the prescribed Hindi test, he will be offered an appointment in temporary cadre on regular scales of pay. Subsequently on successful completion of training, a letter, dated 13-6-1990 was issued by the Divisional Commercial Manager (DCM). A Charge-sheet was issued the Respondent herein on 1-6-1993 making allegations of misappropriation. An enquiry was conducted on the charges and the DCM passed an order of removal from service. His appeal to senior DCM and a review petition to ADRM were all dismissed. Hence the Respondent filed on OA before the Tribunal. Tribunal quashed the order of the removal on the ground that the removal order was passed by an authority lower than the Appointing Authority. It was further held that the DCM and Senior DCM who acted as Disciplinary and Appellate Authorities respectively are lower in rank than the DRM. Hence their orders cannot be upheld as they are not Appointing Authorities.

The Appellants herein submitted that the order, dated 1-1-1990 is only a selection order and the real appointing order was passed by DCM by order, dated 13-6-1990 who is Appointing Authority.

Before the Tribunal and High Court, the only order projected was dated 1-1-1990 as selection order and no plea was taken in regard to the appointment order, dated 13-6-1990

It is a well known rule that only an Appointing Authority or higher authority can remove the employee from service which has been said in number of cases even though the disciplinary proceedings can be initiated by a lower authority.

On quashing the order of appointment by High Court, the Respondent was reinstated in service. But no opportunity was given to the Appellants herein so that the Appropriate Authority could pass the final order in the departmental proceedings. The distinction now sought between the orders, dated 1-1-1990 and 13-6-1990 cannot appear to have been highlighted either before CAT or the High Court. Such a plea was taken only before the Supreme Court.

In view of the above, the orders of CAT and High Court were modified to the extent that the DRM can consider all relevant aspects after granting opportunity to the Respondent on the basis of the enquiry report submitted. The departmental enquiry shall be concluded as early as possible. The Respondent was advised to co-operate in the departmental proceedings.

The appeal is allowed to the extent as noted above.

[*Union of India and others v. Hasmukhbhai Hirabhai Rama*, 8/2007, *Swamynews* 77, 2007(1) (L&S) 950, date of judgement 23-11-2006]

1. **The requirement of supply of the listed documents along with the Memo containing the charges as laid down in Rule 14(4) of CCS (CCA) Rule, 1965 is mandatory one and violation of this provisions will amount of denial of natural justice.**

2. **No enquiry officer in a disciplinary case rely upon the documents behind the back of the delinquent charges official.**

Facts: The Applicant, an Income Tax Inspector in the office of Income Tax, Officer, TDS Ward-2(2) of ITO was issued with a charge-sheet for contravening the Rules 3(1)(i),(ii),(iii),3(1) 91 of CCS (conduct) Rules Containing Seven Articles of Charges. The short alleged charges are (i) not following instructions to do various jobs and not complying with them (ii) Irregular in attendance from the date of joining with unauthorised absence (iii) Filled the Income Tax returns of 24 different persons making entries in own handwriting in the relevant returns (iv) Forged the signature of W.R Nakade, Chairman, Bank Employees, Social Circle, Nagpur requesting ITO Salary Ward 2(2), Nagpur to issue of refund on priority basis as the concerned Applicants are in urgent need of money for education and medical needs of their wards. (v) Obtained Rs. 100 from each employee of State Bank of India, Vayusena Nagar with the assurance of finalizing and obtaining refund in their income-tax assessment for the year 1995-96 in July, 1996 (vi) Advised some employees of Canara Bank, Sadar, Nagpur to move application under section 154 of I.T Act, wherein wrong claims were made (vii) Refused to accept the letter, Dated 29-8-1996 relieving him from the present assignment from Postal Authorities which letter was returned back as "Not claimed"

An enquiry was conducted by Additional Income Tax Commissioner, Range-I. He found him guilty of charges except Item (iv) above wherein it is said that the Applicant misled certain assesses of Salary Ward 2(2) and advised them to move under Section 154 of the Income Tax Act and to make wrong claims. A copy of the enquiry report was sent to him in which he had raised some objections before filing his reply. After getting reply to the objections from E.O., the Disciplinary Authority imposed the penalty of dismissal from service as per Rule 11(ix) of CCS (CCA) Rules, 1965, on the Applicant. He made an appeal, dated 14-2-2000 against that punishment. The appellate authority considered only some of the issues raised by the Applicant and confirmed the punishment. In view of that, the Applicant filed the OA to set aside the order of Disciplinary Authority, dated 17-1-2000 dismissing him from service and the appellate authority's order, dated 13-10-2003 confirming the said punishment and the memo, dated 17-9-1998 of the Additional Commissioner of Income Tax Range-I, Nagpur proposing to hold an enquiry under Rule 14 of the CCS (CCA) Rules, 1965.

When the OA is pending, Sh. R.B Saire, the Applicant expired. Hence his son a legal heir, S.R Saire was permitted to execute this case taking him on record.

A lot of submissions were made in this OA by both sides. The Tribunal took into account only the submission of the Applicant that the listed documents in the charge-sheet were not given to him at the time of issue of charge-sheets and only 13 relied upon documents were handed over to him at the time of enquiry. This lapse violate the principles of natural justice. The whole judgement is related to this submission only and decided not to go into other grounds taken into account in challenging the orders of dismissal. Hence this concise judgement discusses only that part considering the submissions on both sides.

The Applicant relying on the judgement of *High Court of Calcutta in Eastern Coal Fields Ltd. and Others v. Amresh Roy and others* [2000 (3) SLR 2002] submitted that the furnishing

of the list of documents as required under Rule 14(4) of the CCS (CCA) Rule, 1965, alongwith the memorandum of charges is a mandatory one and the non-submission in his case is violation of the same and cannot be cured by supplying them at a later stage. That contention was agreed by the Calcutta High Court the above case and held that it is the Respondent's duty to supply the documents along with charge-sheet. It was further held that it is the well settled principle that when power has been conferred upon the authority under certain Rules and the procedure has been prescribed therein that power is to be exercised in that particular manner only and not otherwise, the same must be done in that particular manner or not at all. In the above said judgement, Calcutta High Court held that even if such documents and witnesses were given even before the start of enquiry proceedings, principles of natural justice is violated. The entire proceedings in the enquiry is violative of statutory Rules. If there is violation of principles of natural justice, interference with the decision of authority is permitted under Article 226 of the Constitution as held in the case of *Judicature at Bombay v. Sashikaran S. Patil and another* [2000 AIR (SC) 22]

Number of grounds raised by the Applicant has not been considered by the Respondents in the order of dismissal. Even though 20 list of documents were reported to have been enclosed as per the charge Memorandum, dated 17-7-1991, they were not enclosed. The Applicant was handicapped because non-enclosure of documents mentioned in the charge memorandum as he was not able to make effective representation in the absence of copies of those memo. Even the inspection of listed documents were permitted only on 19-2-1999 whereas the enquiry had commences on 7-1-1999. The statement of appellate authority that he was permitted to inspect the listed documents before the start of the enquiry is not correct. In that context, the judgement of *Calcutta High Court (Supra)* squarely applies in this case. Violation of mandatory provision of Rule 14(4) Of CCS (CCA) Rule to supply the relied upon documents along with charge memo is denial of natural justice. This lacunae cannot be cured by supplying the documents later at the time of enquiry.

Reasonable opportunity to a delinquent employee is to be given to defend his case by supplying listed document as observed in the case of *Kashinath v. Union of India* [1986 AIR (SC) 2118]. The E.O concluded the enquiry proceedings on 7-9-1999 in the absence of written brief from the Applicant and submitted the report of D.A. The objection of the applicant that the department letter, dated 26-8-1999 to Srivastava and his reply, dated 31-8-99 was submitted by the P.O to E.O along with his brief on 8-9-1999. The D.A is well aware of these Lacunae. But considered the documents of E.O, dated 27-10-1999 even before the representation of the Applicant, dated 25-11-1999 was received. Even the letter, dated 27-10-1999 of E.O was not given to the Applicant, be D.A calling for his comments. The appellate authority also brushed aside the objection of the letter of Srivastava to be taken on record after the closure of the enquiry proceedings. The collection and consideration of the letter of Srivastava by the E.O without calling for remarks of the Applicant is not permitted as it is from an outside source as held by Apex Court in the case of *State of Assam and another v. Mahendra Kumar Das* [1971 (1) SCR 87]. In that judgement, it was observed by the Apex Court that "any material had been relied on by the E.O without being disclosed to the delinquent officer, it can be stated that the inquiry proceedings are vitiated"

In the reported judgement of Apex Court in *Sawai Singh v. State of Rajasthan* [1986 (2) SCR 957], it was held:-

“the concept of fairplay in action which is the basis of natural justice must depend upon the particular lie between the parties. Rules and practises are constantly developing to ensure fairness in the making of decisions which affect people in their daily lives and livelihood. Without such fairness, democratic Governments cannot exist. Beyond all rules and procedures that is the *sine qua non*”. Non-examination of material witnesses will cause prejudice to the delinquent Government servant.

In view of the above appreciation of the conduct of the enquiry, the same is vitiated from its very initiation and its conclusion. Denial of the listed documents at the beginning of the enquiry itself has vitiated the enquiry proceedings. The DA failed to supply the listed documents at the time of issue of charge-sheet, dated 17-9-98 as per provisions of CCS (CCA) Rule, 1965. The conclusions of the proceedings was also vitiated as the enquiry officer relied on extraneous documents behind the back of the Applicant causing him irreparable prejudice. The D.A and appellate authority simply relied upon the written explanation of E.O submitted to D.A behind the back of the Applicant.

In view of the violation of mandatory provisions of CCS (CCA) Rule, the order of D.A, dated 17-1-2000 dismissing him from service and confirmed by the Appellate Authority by his order, dated 13-10-2003 cannot be sustained. Hence both the orders are quashed and set aside. As the Applicant is not alive, he cannot be reinstated. His legal heir has been impleaded in this case. Hence the service of the Applicant is to be treated for qualifying service till his death. On that basis his pension, family pension and other benefits are to be calculated and paid to his legal heirs as per rule. However, the Tribunal found it unfit to award back-wages from the date of his dismissal till the due date of retirement. This order is to be complied within a period of three months from the date of receipt of this order.

[*Sri R.B Saire substituted by legal heir S.R Saire v. Union of India represented by secretary, Ministry of Finance and others*, 11/2007, *Swamynews* 82, (Bombay), date of judgement 4-12-2006]

O.A. No. 2071 of 2004

1. Disciplinary action has to be initiated by Competent Authority under whose disciplinary control the Government employee concerned is working at the time it is decided to initiate disciplinary action.

2. Holding an official guilty of lack of supervision of officials under him when he is on leave is beyond rationale and very illogical.

Facts: The Applicant, while working as Station House Officer (SHO) of PS Krishna Nagar Police Station was issued with a show-cause notice for the lapses of poor supervision on his subordinate

and non-registration of cases which notice was disposed by an order of censure, dated 7-4-2003. The appeal against that order is also dismissed retaining the said minor punishment.

The Applicant submitted that during the period while working under DCP, East, Delhi Police, he was on leave from 4-7-2002 to 19-7-2002. The incidence for which he was issued with the notice fell during his leave period. From 14-11-2002 to 20-1-2003 he was in Krishna Nagar PS. He was transferred on 21-2-2003 and was posted and joined crime against women cell. Hence issue of charge-sheet by Deputy Commissioner of Police (DCP) East District is not correct as at the time of issue of charge-sheet he was under the control of DCP, Crime against Women Cell. This Contention is not responded in appeal. Hence a non-speaking order was passed in appeal contrary to the law laid down in *Mahavir Prasad v. State of U.P* [1970 AIR (SC) 1302] and the orders of DoP&T vide OM, dated 5-11-1985. Charge-sheet was issued for incidences during his leave which cannot be attributed to him.

The Respondents submitted that the two contentions now raised have not been rebutted by the Applicant in his reply. Relying on the decision of Co-ordinate Bench in O.A No. 1312 of 2001, *Hari Darshan v. Government of NCT of Delhi and others*, it was contended that what has been held under Rule 14(4) of the Rule is that, once an enquiry has been initiated, an order passed by a different authority would not vitiate the enquiry on the ground of not being under the disciplinary control. It is further submitted that the absence on leave did not absolve him of his responsibility of supervise the work of the subordinate staff on his return from leave. When he was made aware of the facts, he should have taken corrective action.

The Tribunal held as below for initiating Disciplinary action.

Held: “Under Rule 14(4) of the Rules, the disciplinary action has to be initiated by the Competent Authority under whose disciplinary control the Police Officer concerned is working at the time it is decided to initiate disciplinary action”

The above view is also taken in two other OAs. As regards the judgement by the Division Bench in the case of *Hari Darshan (Supra)*, the same had been overruled by a Full Bench of the Tribunal and hence that judgement by Division Bench had become per *incuriam*. Hence the order passed by DCP, East who ceased to be his DA at the time of issue of Charge-sheet is without jurisdiction as per the ratio laid down by Full Bench.

The jurisdiction aspect has not been considered in the appeal even though it was raised by the Applicant in his appeal. As regards the misconduct, which cannot be defined precisely, the Additional SHO and to have supervised the subordinate during the leave of the Applicant. Moreover the Applicant has given valid reasoning for non-registration of cases. If this lack of supervision is taken to the logical end, the entire of officers is to be held guilty of lack of supervision. Lack of Supervision is direct while an officer is on duty. While on leave, even though he holds the post, he does not hold the charge of any post. In that circumstances, guilt on lack of supervision is irrational and illogical.

In the result, the OA is allowed leaving the other grounds open. Impugned orders are set aside with all consequential benefits.

[Ashok Kumar v. Government of NCT of Delhi through the Chief Secretary of Delhi Secretariat and others, 11/2007, Swamynews 85, (Principial Bench), date of judgement 7-12-2006]

An employee, if worked in a post is entitled for wages of that post; but if he had not worked, the doctrine of “no work-no pay” will apply based on justice, equity and good conscience in the absence of valid reasons to the Contrary.

Facts: The Applicant was appointed as Extra Departmental Branch Postmaster (EDBPM) in 1964. He appeared for the post of Postman (Class III) cadre and was selected along with twenty-two other candidates. But that selection proceedings were cancelled due to some irregularities committed in that selection. Hence he could not be appointed as Postman.

The Appellant further states than an Inspector of Post, Deoraj Ram, filed a false complaint under section 467 read with Section 469 of Penal Code due to which he could not join duty. That was found to be incorrect and another protest report against him filed by Inspector of Post office was found to be false as accepted by court. On 16-8-1973, a departmental charge-sheet was issued for the aforesaid allegations and he was removed from service in May, 1977. The Applicant alleges that no enquiry was conducted before removing him from service and his appeal against that removal order was also dismissed. On filing a writ petition in High Court at Ranchi, his punishment was quashed on 7-8-1984. After elapse of long-time, the Postmaster (HSC) Giridh Headquarters appointed him as Reserve Postman in the cadre of Postman on temporary basis. As he was not paid the salary during the pendency of the proceedings in departmental and Court proceedings, he filed a Petition CWJC No. 4305 of 2000 in the High Court of Patna for payment of his dues. But that case was transferred to Central Administrative Tribunal and numbered as O.A No. 88 of 2002 for arrears of salary and other benefits. As a counter blast to that case, Superintendent of Post Office issued a notice to him asking for his explanation as to why he should not be posted as EDBPM instead of as Postman. That was resisted by the Applicant stating he was regularly posted as Postman. But he was reverted as EDBPM on 7-3-2003. That reversion was also challenged in O.A No. 78 of 2003. Both OA Nos. 88 of 2002 and 78 of 2003 were dismissed by CAT. The High Court also dismissed the appeal against orders of CAT. Hence the present case before the Apex Court.

The Applicant contended that as he was paid no salary during the pendency of case filed against his removal which was allowed, he is eligible to get the salary for that period as stated in O.A No. 88 of 2002. Further as he passed the examination for Postman Selection, he has to be posted as Postman instead as EDBM as stated in O.A No. 78 of 2003. The two OAs and the appeal against the dismissal of OA in the High Court were erroneously dismissed by CAT and High Court. It was also urged that as he worked more than a decade as Postman, he should not have been reverted as EDBPM. He further requested the Apex Court to order for his continuance as Postman as he is about to retire.

The Respondents contended that he was posted back as Postman instead of EDBPM erroneously when his removal order was set aside by the High court. As the selection process for promoting him as Postman was set aside due to irregularities in selection, he cannot be posted as Postman even if he is selected for the post of Postman in that selection. His reversion to the post of EDBPM was done issuing a show-cause notice to him and fully following the procedures. Thus the Respondents supported the orders of CAT and High Court.

The Apex Court after hearing both sides concluded that as the removal of the Applicant was set aside by the High Court, he is entitled for the pay benefits as EDBPM. As the selection process for the post of Postman was cancelled, he has no case for posting him as Postman even if he had empanelled in that selection. He should have been reinstated only as EDBM instead of Postman on temporary basis thus supporting his reversion as EDBPM on 7-3-2003.

The Apex Court further held that dismissal of his OA for continuing him as Postman by CAT is in order as it is admitted that prior to that posting he had never worked in the cadre of Postman. It is therefore in order that the Applicant was reverted as EDBPM curtailing his erroneous posting earlier as Postman on temporary basis. His contention before CAT to continue him as Postman due to his long service in that post, the CAT did not agree to that contention and rightly dismissed his OA as he held that post illegally and irregularly as he had no right to hold that post.

Reliance placed on the case of *M.S Mudhol (Dr.) v. S.D Halegar* [1993 SCC (L&S) 986] by the Applicant to continue him as Postman is not appropriate as the Court should not be impelled to interfere in the appointments. In spite of agreeing with the orders of CAT and High Court, the Apex Court directed to continue him as a Postman as he is working in that post for the past 15 years.

Before parting with the case, the Apex Court noted that the Applicant did not join as EDBPM. No interim order was passes by the Courts to his favour. Hence he is not entitled for salary during the period he has not worked. In that connection it was held:

Held: “ It is well settled principle in service jurisprudence that a person must be paid if he has worked and should not be paid if he has not. In other words, the doctrine of “No Work-No pay” is based on justice, equity and good conscience and in absence of valid reasons to the contrary, it should be applied. In the Present case though the Appellant ought to have joined the post he was reverted to but he did not do so. Reversion was found to be legal. He therefore, cannot claim salary for the period he did not work. But he will be allowed to work as Postman. He will also be paid salary as Postman but we also hold that since the action of the Respondent authorities in reverting him to his substantive Post of EDBPM was strictly in consonance with law, the Appellant would be entitled to pensionary and other benefits not as Postman but as EDBPM which post he was holding substantively”.

[*Sukhdeo Pandey v. Union of India and another*, 4/2008, Swamynews 58, 2007(2) SCC (L&S) 992, date of judgement 24-8-2007]

C.A. No. 3888 of 2007

Equal pay for equal work principle, in the case of Senior Auditors of AG's Office with Assistants in Central Secretariat, cannot be applied unless there is a complete and wholesale identity between the two groups which principle also has to be initiated by an expert committee

Facts: The Respondents who are senior Auditors in the Office of the Accountant General, Assam and Meghalaya approached the Central Administrative Tribunal for decreasing parity in the pay scale with Assistants in the Central Secretariat. Tribunal decreed so by order, dated 19-1-2001 and upheld by the Gauhati High Court. These orders are challenged before the Apex Court.

Apex Court in *S.C Chandra v. State of Jharkhand* [2007 (2) SCC (L&S) 897, held that fixing of pay scale is purely an executive function. It was also said that such a principle can be applied only if there is complete and wholesale identity between two groups as per the examination of an expert body. Following that, it cannot be said that there is complete identity between Senior Auditors and Assistants of Central Secretariat.

Even though the Respondents submitted that the pay scale of these two groups were same earlier which was denied by the Appellant such submission cannot help the Respondents. Even if the pay scale of one group is increased compared to the other which was same earlier, to increase the pay scale it is entirely on the Government and the authorities to fix the pay scale and the judiciary cannot encroach on it.

In view of the above, the appeal is allowed setting aside the orders of the High Court and Tribunal.

[*Union of India and others v. Hiranmoy Sen and others*; 4/2008, *Swamynews* 61, 2008 (1) SCC (L&S) 271, date of judgement 12-10-2007]

C.A No. 7232 of 2003 with SLP (C) No. 6229 of 2006
and C.A Nos. 7234 of 2003 and 4848 of 2007

Service of an employee illegally terminated for an alleged misconduct and thereafter ordered for reinstatement by a judicial order on disposal of his case to be completed without loss of time, or else the Government is liable to pay full financial benefits from the date of his termination till his reinstatement and full pensionary benefits also if he had in the meanwhile attained the age of superannuation with appropriate interest on the arrears of monetary benefits to be paid to him

Facts: The Applicant, a Fireman, Grade 'B' of Railways was removed from service by Sr. D.M.E., MG, Hyderabad due to an offshoot of an altercation in the office of the Respondents.

The Applicant was prosecuted in a criminal case but was not found guilty and acquitted fining him only Rs. 40 for being guilty under Section 120(b) of Indian Railways Act. Against his removal from service, he filed a Civil Suit No. 200 of 1983 before the Civil Judge Senior Division, Jalna which was transferred to Central Administrative Tribunal Bench and registered as O.A No. 517 of 1986. That OA was allowed by order, dated 30-8-1991 with a direction to reinstate the Applicant with back-wages and liberty was given to complete the enquiry from the stage of proposed finding of guilt and supply of Enquiry's Officer's report relying on the Apex Court judgement in case of *Union of India and others v. Md. Ramzan Khan*, [1991 AIR (SC) 471]. Nothing was done by the Respondents in spite of his repeated representation. He was also advised by the legal service Sub-Committee to file a contempt petition before the Tribunal. Hence he had filed this OA for pension and pensionary benefits in addition to the benefits such as back-wages from termination to date of retirement as ordered in the earlier O.A No. 517 of 1986. As the Applicant was living under penury circumstances in the hut, he lost all his papers. However he brought on record a second class duty pass, non-contributory GPF slip, revocation of his suspension order, dated 11-3-1978, GPF slips for the year 74/75, copy of memo issued by AME/MG/HYD/SC, dated 18-4-1978 and the order of the Tribunal in T.R No. 517 of 1986, dated 30-8-1991.

The Respondents contended delay in filing this case and also submitted to trace the old record of 30 years old pertaining to the Applicant. They also contended that the Tribunal lacks jurisdiction to hear this case as the earlier order, dated 30-8-1991 is in his favour. They also submitted for non-inclusion of Nanded Divisional Authorities as the Applicant was dealt with by the Assistant Mechanical Engineer, Purna, Loco-shed, District Parbhani which now falls under the jurisdiction of Nanded Division.

The Tribunal first considered the last submission of Respondents in regard to non-inclusion of Nanded Division in this OA. The affidavit, dated 19-1-2007 was filed by Sri K.Prabhakar Rao of Nanded Division. Hence this contention lacks merit and hence dismissed. The second contention of lack of jurisdiction of the Tribunal was also rejected on the ground of passing the order in the earlier OA by this Tribunal and dismissal of the Appeal of the Respondents in that order by Supreme Court in 1996. The contention of 30 years' old matter is misconceived and hence dismissed. The Tribunal also noted that the facts available in the litigation of TR No. 517 of 1986 decided on 30-8-1991 reveals the facts fully. The Respondents also failed to submit the action taken by them on account of earlier decision in O.A No. 517 of 1986. A study of the file also reveals that the Respondents approached the Supreme Court by filing an SLP in the Order, dated 30-8-1991 in O.A. No. 517 of 1986, which initially stayed the order of 30-8-1991. But finally the SLP was dismissed by its order, dated 17-1-1996. But no information regarding this appeal was made known to the Applicant. This position also reveals that the Respondents did maintain the records till 1996/97. It is unfair on the part of the Respondents to suppress such vital points in the affidavit in this O.A. In this connection, the Tribunal recalled the case of a bus conductor of Maharashtra who was departmentally taken-up for non-issue of two tickets. The Labour Court reinstated the conductor with back-wages. The High Court reduced the back-wages to 50%. On appeal before the Apex

Court the Apex found fault in not challenging the order of Labour Court and also ordered for full wages to the employee therein.

In the Present case, the Respondents did not reveal the fact that they appealed before the Supreme Court against the Tribunal Order, dated 30-8-1981. The Applicant was also misguided by diverting from the main issue which is unfair and unjust on the part of the Respondents.

In view of the above, the OA is allowed directing the Respondents to pay full back-wages from the date of termination of his services till the date of his retirement as he had already retired. Pension and other pensionary benefits were also ordered in full. The Respondents have to pay 12% interest on arrears of monetary benefits from arisal of such benefits till it is fully paid. Cost to be paid to the Applicant is quantified as Rs. 20,000. Half of this cost will be borne by the Railways and the other half ordered to be paid be Sri Prabhakar Rao who filed the affidavit, dated 19-1-2007 in this OA. The above order has to be complied within a period of three months from the date of judgement.

[*Shri Ratangiri Matargiri Gosavi v. Union of India represented by the General Manager/ S.C Railway, 5/2008, Swamynews 81, (Bombay), date of judgement 22-10-2007*]

O.A No. 174 of 2006

1. Government inspite of its financial constraints cannot absolve of its obligation to its employees/pensioners to provide free medical facilities or treatment and in case of treatment by private hospitals excess expenses charged has to reimburse the same.

2. Recognized hospitals of the Government either by CGHS or other Government units have to charge only as per package rates prescribed by Government to trat Government servants and persioners

Facts: Right to life is a Fundamental Right under Article 21 of the Constitution as held by Apex Court in *Consumer Education and Research Centre v. Union of India* [1995 (3) SCC 42]. With that background, the Tribunal held that a Government is obliged to reimbursement of medical expenses charged by referral hospital to serving employees and pensioners. Referral hospitals are to charge only as per package rates. If charged excess to the package rates, it has to be borne by the Government servant or pensioners.

Referral hospitals should at all times are liable only to charge package rates. If charged excess, the Government has a right to cancel the recognition extended to such hospitals. As there are no sufficient facilities available in Government owned hospital to save their precious life, Government servant and pensioners are forced to approach private hospitals, either recognized or

no. If the referral hospital charges more than package rates it is a burden on pensioner to pay the excess amount from his pocket.

In emergency, if a pensioner has to approach a non-referral hospital to save his life which is guaranteed under Article 21 of the Constitution, the Government should rise to the occasion and redeem the excess charges charged by a private hospital from pensioners. Otherwise, it may reimburse from the Government servant or pensioners with liberty to realize it from concerned hospital.

In the above backdrop, an excess amount of Rs. 25,000, charges in the claim of the Applicant for angiography done and angioplasty as well is yet to be reimbursed from the Applicant. Government of NCT of Delhi has written to the concerned private hospital to refund the excess amount. As the Applicant is a pensioner and the Government hospitals are not well equipped, the charging of excess amount by referral hospitals is against law.

To say so, the Tribunal relied on a case delivered by Chandigarh bench of the Tribunal, *R.P Mehta v. Union of India and others* [2002(3) SLJ(CAT) 198], wherein it was observed that full amount spent on treatment is to be reimbursed. The Apex Court in the case of *Suman Rakheja v. State of Haryana* [2004 (13) SCC 562], ruled that even if a person took treatment without referral in unrecognized hospital, he has to be reimbursed full excess amount. In the case of *Farooq Hasan v. Union of India* [2007 (2) SCT 675] of Rajasthan High Court, it was observed full reimbursement of medical expenditure cannot be denied and if there is excess it has to be recovered from the hospital concerned. Similar is the view in the case of *Promlesh Bhatnagar v. Employees ' States Insurance Corporation and another* [2007 (1) SLJ 537] of Delhi High Court.

In the light of the above, it was held:

Held: " The OA is partly allowed. The remaining amount of Rs. 25,000 shall now be reimbursed by the Respondents to Applicant within one month from the date of receipt of a copy of this order. However, they are at liberty to realize this amount, in accordance with law from the concerned hospital"

It was also directed to disburse an amount of Rs. 57,400 already sanctioned to the Applicant.

[*K.P Singh v. Government of NCT through the Principal Secretary, Health and another, 5/2008, Swamynews 105, (P.B), date of judgement 28-9-2007*]

1. Even if an error had occurred in pay fixation of a Government employee, the same cannot be rectified and recovery ordered after elapse of long time, in the case of 18 years.

2. Recovery cannot be done if the pay fixation is not due to misstatement of the employee.

Facts: The Long winding facts of the case need not be noted in the present case. The Applicant joined Central Public Works Department (CPWD) as Section Officer (E) on 25-3-1987 which designation was changed as Junior Electrical Engineer in November, 1974. He was declared as Junior Engineer-Gr. I with effect from July, 1986 in the pay scale of Rs. 1,640-60-2,900 and his basic pay was fixed as Rs. 2,210 with effect from July, 1986. Thereafter he was promoted in scale Rs. 2,000-3,500 as Assistant Engineer in 1987 and his pay was fixed at Rs. 2,240 with effect from 25-9-1987. He was also given ACP promotion which was not found to be correct. He had retired from service.

The pay fixation of the Applicant as Junior Engineer was alleged to be incorrect. That resulted in recovery. The Applicant took up his case by filing an OA. At last it was decided by the Department to recover the amount overpaid from his DCRG after retirement and also re-fixation of his pension. Hence the present OA resisting the recovery in DCRG and re-fixation of pension.

The Tribunal took note of the following earlier judgements. In the case of *Maharashtra State Seeds Corporation v. Hariprasad Drupadrao Jadhao* [2006 (3) SCC 690], it was observed that "an error committed by the Government can be rectified in accordance with law" In the case of *Sahib Ram v. State of Haryana* [1995 Supp (1) SCC 18] and *Purushottam Lal Das and others v. State of Bihar and others* [2006 (11) SC 492 or 2007(1) SCC (L&S) 508], it was held that "the law is equally clear that when an overpayment is made by the Government not on the basis of any misstatement by the individual concerned, Government cannot effect any recovery". In the case of *State of Kerala v. N.M Thomas* [1976(2) SCC 310], it was held that "Equally it is a settled law that there cannot be any discrimination". In the case of *Faridabad C.T Scan Centre v. D.G Health Services* [1997 (7) SCC 752], it was observed that "if undue benefit by mistake has been granted to an individual, the same cannot be granted to others because the rules do not provide for the same."

The first time to be considered is, whether there was any error in fixation of his pay in the scale of Rs. 1,640-2,900 as Junior Engineer, Gr. I. But that was not disputed, cancelled or modified at any time by Respondents. In the letter reference, dated 19-1-1990 there was no mention of error in the earlier fixation chart. Internal Audit has been done in Pay and Accounts Office in every year or once in 2 or 3 years to rectify the error, if any. After 1986 when the pay of the Applicant was fixed, the Pay and Accounts office woke up only in 2003 to say that the pay of the Applicant was wrongly fixed. Such an allegation cannot be made after 18 years.

An error in pay fixation has been made due to misstatement of the Applicant, the excess amount due to wrong pay fixation is not recoverable.

The Respondents submit that the case of another person, whose pay fixation was also noted in the arguments, is not analogous one to that of the Applicant herein which is not accepted by the Tribunal. Hence there cannot be any discrimination between the Applicant and Ashokan.

In view of the above analysis, the OA was allowed setting aside the orders of recovery of excess payment and re-fixation of pension etc. The retirement benefit has to be paid on the basic pay of Rs. 11,300 to which the Applicant is entitled. The basic pay has to be fixed from the month of March, 2003 and the difference, if any between payment due and made shall be paid to the Applicant. The withheld amount of RS. 22000 from the pension of the Applicant should also be released.

The above order should be complied within a period of sixty days from the date of receipt of a copy of this order.

[G.Thrivikraman Nair v. Union of India through Secretary, Ministry of Urban Development, 6/2008, Swamynews 52, (Ernakulam), date of judgement 8-10-2007]

O.A No. 151 of 2007

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FREQUENTLY ASKED QUESTIONS

When the period of suspension is treated as duty for all purposes, any increments, due during that period are admissible:

When the suspension period has been treated as spent on duty for all intents and purposes, his pay and increments etc., are to be regulated just like any other Government servant.

Encashment of leave not admissible in respect of dismissal/removal of employees:

Under Rule 9 of CCS (Leave) Rules, 1972, the official forfeits his claim to leave on dismissal/removal from service which means the leave at credit on the date of removal/dismissal lapses. There is no question of any encashment.

Family Planning Allowance cannot be stopped on the death of spouse:

The special increment granted for undergoing sterilization operation shall remain fixed during the entire service. It can be withdrawn only on in terms of GIO No.11 incorporated under Rule 27 of *Swamy's Compilation of FR & SR, Part-I, General Rules* (Catalogue No.C-1). Stopping the Family Planning Allowance on the death of wife and recovering the amount already paid from the date of death of wife are not supported by any orders.

Admissibility of LTC to visit any place in India:

LTC claim to "anywhere in India" should be from headquarters to place of visit and back and not vice versa.

Transport Allowance not admissible for the period of absence which covers whole calendar month:

Transport Allowance is not admissible for the period of absence which covers whole calendar month vide Clarification No.1 in Appendix-5 'Transport Allowance' in "*Swamy's Compilation of FR & SR-Part-II-Travelling Allowances*". Accordingly, in the instant case, the official is not entitled to Transport Allowance for the period of absence which covers whole calendar months.

No T.A/D.A is admissible for attending training at the headquarters irrespective of the distance between the normal duty point and training centre:

In terms of GIO(2) below SR.71 of "*Swamy's Compilation of FR & SR-Part-II-Travelling Allowances*", the definition for 'local journey' shall be constructed to mean a journey within the municipal limits or city in which the duty point is located. It shall include journeys performed within the limits of suburban or other Municipalities, Notified Areas or Cantonments contiguous to the Municipalities/ corporation of the town or city in which the duty point is located. Journeys within the limits of an Urban Agglomeration within which a Government servant's headquarters are located will also be treated as 'Local journey'. In view of the above, no TA/DA is admissible for training in terms of GIO (1) below SR 164.

LTC is admissible for the journey by 'Pony' when no other mode of transport is available:

Under Rule 12(C)(5) of *CCS (LTC) Rules, 1988* in *Swamy's Compilation of "CCS (LTC) Rules"* (Cat. No. C-11). When the place of visit is not connected by any other means of transport, mileage allowance will be admissible for the journey by 'Pony' also.

If the Government servant dies during pendency of disciplinary proceedings, the period between the date of suspension and death is to be treated as duty:

As per FR 54(B) (2), where a Government servant under suspension dies before the disciplinary proceedings instituted against date of death shall be treated as duty for all purposes, and his family should be paid full pay and allowances for that period which he would have been entitled had he not been suspended.

Hence, in the instant case, the family of the deceased Government employee is entitled of family pension. The Pay which he would have been entitled on the date should be treated as 'emoluments' for the purpose of determining family pension vide Rule 33 of CCS (Pension) Rules, 1972.

Government dues as defined under Rule 71 of CCS (Pension) Rules, 1972 can only be recovered from the Death Gratuity payable to the family of the deceased Government servant:

As per Rule 80(C) of CCS (Pension) Rules, 'Government dues' as defined in Clause (3) of Rule 71 of CCS (Pension) Rules, 1972 can only be recovered from the Death Gratuity payable to the family of the deceased Government servant.

T.A Claim for the journey performed by full taxi between places connected by rail is to be restricted to the train fare admissible by entitled class:

When an official performs his journey by full taxi between places connected by rail, his T.A Claim should be restricted to the train fare admissible by entitled class. Approval of the Competent Authority is necessary where full taxi fare is required to be allowed.

Under Note-9 and decision regarding 'Restricting road mileage for travel 'by own car/full taxi between places connected by rail to rail of entitled class' under Note-10 below GIO (1) under SR 46 in "*Swamy's Compilation of FR & SR-Part-II-Travelling Allowance*"(C-4)

EOI availed in continuation of Maternity Leave without medical certificate will not count as qualifying service for pension and increment:

Rule 43 4(b) of CCS (Leave) Rules, 1972 deals with grant of Commuted Leave and LND without medical certificate in relaxation of Rule 30(1) and Rule 31(1). There is no similar relaxation of FR 26. As per FR 26 b (ii) EXOL taken otherwise than on Medical Certificate will count for increment and pension.

Hence, EXOL availed without Medical Certificate in continuation of Maternity Leave will not count as Qualifying Service for increment/pension.

LTC can be availed during any kind of Leave:

LTC is admissible during any kind of Leave except week and holidays alone, as per Rule 7 of "*Swamy's Compilation of CCS (LTC) Rules*" (C-11)

Unmarried dependent Children are entitled to LTC irrespective of their age:

Under CCS (LTC) Rules, 1988, unmarried dependent children are entitled to LTC subject to fulfilment of other conditions laid down under Rule 4(d) of CCS (LTC) Rules, 1988 in "Swamy's Compilation of (CCS) LTC Rules" (C-11) irrespective of their age.

An official retains Government accommodation at old station of posting is entitled to HRA at the new station for a period of eight months:

When a Government servant, on his transfer retains Government accommodation allotted to him at his old station either on payment of normal rent or penal rent or retains the quarter unauthorizedly on payment of market rent, etc., he is entitled to HRA at the new station for a period of 8 months from the date of his transfer. Under Para.4 (b)(ix) of HRA and CCA-General Rules and Orders in "Swamy's Compilation of FR & SR-Part IV-HRA and CCA" (C-23-A) in this regard

EOL in continuation of maternity Leave without medical certificate is not treated as qualifying service for increment/pension:

EOL without Medical certificate, whether in continuation of maternity leave or otherwise will NOT count as qualifying service for increment/pension.

Stepping up of pay is not admissible in the promoted post to a senior if his junior was drawing more pay even in the lower post:

One of the conditions for stepping up of pay is that, the junior employee should not have drawn more pay than the senior even in the lower post(s) vide GIO (27) below FR 22 in "Swamy's Compilation of FR & SR-Part I-General Rules" (C-1)

Stepping up of pay is not admissible if anomaly is due to exercising of different options at the time of promotion:

One of the conditions for stepping up of pay is that, the junior employee should not have drawn more pay than the senior even in the lower post(s) vide GIO (27) below FR 22 in "Swamy's Compilation of FR & SR-Part I-General Rules" (C-1)

Employee seeking Voluntary Retirement under FR 56(k) is eligible to the benefit of addition to qualifying service under Rule 48-B of CCS (Pension) Rules, 1972:

Under Rule 48-B of CCS (Pension) Rules, 1972 according to which an official seeking retirement under FR 56(k) is also entitled to addition to qualifying service not exceeding five years.

When a junior is drawing more pay than the senior on account of financial up gradation under ACP, such senior official is not entitled to stepping up of pay:

When a junior employee is granted financial up gradation under ACP and draw more pay than the senior, such senior is not entitled to stepping up of pay vide Para. 8 of Annexure-I to OM, dated 9-8-1999 and also clarification No.27 of OM, Dated 10-2-2000

Journey by buses operated by travel agents are not reimbursable for LTC:

Journeys by buses operated by Travel Agents are not reimbursable for LTC vide Rule 12(2) of Swamy's Comlation of CCS (LTC) Rules. (Catalogue No. C-11)

Physically/Mentally handicapped children are entitled to "Educational Assistance" up to the age of 22 years.

Under Order No.7 (ii) read with Om, dated 21.3.2006 in "Swamy's Children's Educational Assistance" (C-12) according to which physically/mentally handicapped children are entitled to the benefits up to the age of 22 years.

Calculation of cost-ceiling limit for 'House Building Advance':

As per Rule 2 in Chapter-II "RULES" of "Swamy's Compilation of House Building Advance Rules" (Catalogue C-15), pay of both husband and wife who are employed in Central/State Government etc., may be taken for cost-ceiling. However, the ceiling will be limited to 18 Lakhs.

The Cost ceiling may be relaxed upto a maximum of 25% by the Head of Department.

ACP once given cannot be withdrawn if the official declines promotion at a later date:

According to Clarification No.22 in the Annexure to OM, dated 10-2-2000, though the Fifth Pay Commission has recommended that in case of refusal of regular promotion subsequent to the grant of financial upgradation under ACP, the concerned employee should be reverted from the ACP scale, the Government have not accepted this recommendation. As per modified scheme adopted by the Government, in such cases, the period of debarment for refusal of regular promotion shall not be counted for second financial up gradation vide condition No. 10 in the Annexure to OM, dated 9-8-1999.

E-Ticketing for LTC journeys is admissible:

Reimbursement of charges incurred for booking rail tickets through internet/e-ticketing for LTC journeys is admissible vide Ministry of Finance OM, dated 25-10-06, published as SI. No. 317 in the Swamy news of December, 2006 issue.

Widowed daughter is entitled to family pension without any age restriction:

Widowed daughter is eligible for family pension without any age of restriction whether the widowhood took place before attaining the age of 25 years or after, subject to fulfilment of other conditions vide GIO (2) to (22-A) below Rule 54 of CCS (Pension) Rules, 1972 in "Swamy's Pension Compilation" (C-2)(Eighteenth Edition-2007)

Medical Reimbursement bills of deceased Government employees:

The medical reimbursement claims of the deceased Government employees are to be processed and settled in accordance with the provisions contained under Rule 95(3) in Swamy's Compilation of "Central Government Account (Receipts and Payments) Rules" (Catalogue No. C-43)

Recovery of overpayment of pay and allowances from the salary of Government servant:

As per GIO(12) below Rule 11 of CCS (CCA) Rules, the entire loss to be recovered from the delinquent and the recovery may be spread over a period. On the same analogy, the administrative authorities may decide the number of instalments in which the excess amount paid to be recovered, subject to the condition that the recovery should not exceed 1/3rd of his basic pay.

An official transferred to a lower post on own request is entitled for pay protection:

As per G.I, Dept. Of Per. & Trg., O.M.F No. 16/6/2001-Estt. Pay-I, dated 14-2-2006 (Sl. No.93 of April, 2006 Swamy news) and even number, dated 4-1-2007 entitles an employee to pay protection.

Family Pension is admissible only from one source either from Defence Department or from Civil Department:

Rule 54(13-A) of CCS (Pension) Rules, 1972 in "Swamy's Pension Compilation" (C-2) which stipulates that the family is eligible to get only one pension either from Civil Service or from Military Service, which is more advantageous.

Procedure for reconstruction of a lost service book by the office which maintains the service book:

No specific procedure is prescribed for reconstruction of service book which is lost. You may produce all your original certificates of educational qualifications, age, etc., and also available copies of letters/orders relating to your service career to your office for reconstruction of your service book. You may also file a statement indicating the date of entry into service, post, office etc., and also details of various promotions in your career. Since Pay Bill Register and related schedules are to be preserved for 35 years vide Appendix-13 of "Swamy's Compilation of General Financial Rules incorporating compendium of Rules on advances to Central Government Servants"

Rule 257 in GFR *ibid* which stipulates that the service book of a Government servant should be maintained in duplicate and one copy should be given to the concerned Government servant for his safe custody.

Half Pay Leave can also be encashed on retirement subject to conditions:

The retired official is entitled to get cash equivalent for HPL at his credit vide GID 12 below Rule 39 of Swamy's Compilation of FR & SR-Part III, CCS (leave) Rules (Cat. No. C-6) The rejection of encashment of HPL is not in order.

LTC journey performed by air by non-entitled persons is to be restricted to the fare of the entitled class by rail other than Rajasthan/Shatabdi Express:

Under GIO (7) below Rule 13 of CCS (LTC) Rules, 1988 in "Swamy's Compilation of CCS (LTC) Rules" (Cat. No. C-11) according to which reimbursement of LTC for the journey performed by air is to be restricted to the fare of the entitled class by rail other Rajdhani/Shatabdi Express.

Admissibility of medical advance under CS (MA) Rules when an official is receiving treatment as an in-patient in a recognized hospital:

As per GID (2) below Rule 6 of CS (MA) Rules, 1944, a Government servant may be allowed to receive treatment as an in-patient in a hospital to which he would have been admitted had he consulted his AMA. Such a Government servant is also entitled to medical advance on the basis of a certificate and duration of treatment issued by the concerned medical officer of the hospital vide Para (1) & (2) of Chapter-2 "Grant in advance" in "Swamy's Compilation of Medical Attendance Rules"

CS (Medical Attendance) Rules does not contain any rule or order that 'Chickenpox' is not a disease for the purpose of CS (MA) Rules.

Unmarried/unemployed daughter is ineligible for family pension on attaining the age of 25 years:

Rule 56(6)(iii) of Swamy's Pension Compilation (Cat.No.C-2) according to which, Family Pension to the unmarried sons/daughters will be admissible till he/she attains 25 years of age or up to the date of his/her marriage or starts earning a sum of Rs.2550 p.m from employment and other sources, whichever is earlier.

Irrespective of age, the medical claim of dependent son is reimbursable:

It is clarified in O.M No. 4-24/96-C&P/CBHS (P), dated 17-9-99 (incorporated in page 110 of Swamy's CS (MA) Rules) that the medical facilities will continue to be available to sons who are dependent on the Government employee/pensioner irrespective of their age.

The day of death will be treated as working day under Rule 5(2) of CCS (Pension) Rules, 1972:

The day of death will be treated as working day under Rule 5(2) of CCS (Pension) Rules in Swamy's Compilation. The day is reckoned from midnight to midnight, i.e., from 00.00 to 24.00 hrs. Hence in the instant case, 9th October is to be treated as Working day (i.e pay or Leave salary, as the case may be) and Family Pension is to be sanctioned from 10.10.2006

TA on retirement is admissible only for settling down at the home town/ selected place of residence:

TA on retirement is only for settling at the home town/selected place of residence and not for visit to the home town for any purpose. In the Instant case, the officer is NOT entitled to any TA including Transfer Grant.

If a Government servant is sharing accommodation with another Government servant which is NOT rent free, he/she is entitled for HRA:

Vide Para 5(c) (i), HRA is not admissible only in cases where a Government servant shares Government accommodation allotted RENT-FREE to another Government servant. Otherwise, HRA is admissible to the Government servant sharing the accommodation.

XXXXXXXXXXXXXXXXXX

Thought

**Coming together is beginning; Keeping together is progress;
Working together is success**

-Henry Ford

List of Cadre Members who retired during the period JUNE, 2006 to JULY, 2007

NAME S. SH/SMT.	DESIGNATION	DATE OF RETIRMENT
SAT PAL AGGARWAL	D.A.O-I	31.10.2006
AVTAR SINGH	D.A.O-I.	31.10.2006
R. K. KALYANA	Sr. D.A.O	30.11.2006
KUNDAN SINGH	D.A.O-I	30.11.2006.
BILLA RAM SEHGAL	D.A.O-I	31.12.2006
BABU LAL	D.A.O-I	31.12.2006
BANWARI LAL	D.A.O-I	31.01.2007
JASWANT SINGH	D.A.O-I	31.01.2007
DARSHAN LAL BAJAJ	D.A.O-I	28.02.2007
MAKHAN SINGH CHANN	Sr. D.A.O.	28.02.2007
RAJ KUMAR II	Sr. D.A.O	28.02.2007
KARNAIL SINGH	D.A.O-I	31.03.2007
S.C. DHIR	D.A.O-I	30.04.2007
BALDEV SINGH BHULLAR	D.A.O-I	30.04.2007
SHAUKAT RAI BATRA	D.A.O-I	31.05.2007
SUCHA SINGH	Sr. D.A.O.	30.06.2007
MOHINDER PAL SINGH	Sr. D.A.O.	31.08.2007
JAGDISH SINGH SEKHON	Sr. D.A.O	31.08.2007
JAGAN NATH	Sr. D.A.O	31.10.2007
SUKHDEV SINGH	D.A.O-I	30.11.2007
DAVINDER KAUR	D.A.O-II	30.11.2007
JOGINDER RAM	Sr. D.A.O	31.12.2007
G. C. BHAIRON	Sr. D.A.O	31.03.2008
ASHOK KUMAR ARORA	Sr. D.A.O	31.03.2008
GURCHARAN SINGH	Sr. D.A.O	30.04.2008
H. S. MALHOTRA	D.A.O-I	30.04.2008
DHARAM PAL	Sr. D.A.O	30.06.2008
DIWAN CHAND	D.A.O-i	30.06.2008
S.P. KUNDAL	Sr. D.A.O	31.07.2008.

LIST OF CADRE MEMBERS, WHO ARE PROMOTED DURING THE PERIOD JUNE, 2006 JULY, 2008

S.NO.	NAME	PROMOTED AS
1	O.P.MITTAL	Sr. D.A.O
2	JARNAIL SINGH	Sr. D.A.O
3	YAD RAM	Sr. D.A.O
4	SHUBHKARN SINGH	Sr. D.A.O
5	JASWANT SINGH	Sr. D.A.O
6	VIJAY KUMAR SHARMA	Sr. D.A.O
7	S.P.KUNDAL	Sr. D.A.O
8	SURESH KUMAR	Sr. D.A.O
9	RAM LAL RATTAN	Sr. D.A.O
10	H.S.RAKESH	Sr. D.A.O
11	PARKASH RAM	Sr. D.A.O
12	AMRIK SINGH-II.	Sr. D.A.O
13	SURJIT KAUR	D.A.O-I
14	VIDYA SAGAR	D.A.O-I
15	RAJINDER NATH	D.A.O-I
16	JAI RAM SINGH	D.A.O-I
17	RAKESH PUROHIT	D.A.O-I
18	OM PARKASH II	D.A.O-I
19	SUNIL JINDAL	D.A.O-I
20	VIJAY TIKKU	D.A.O-I
21	VIJAY KUMAR	D.A.O-I
22	BHARAT BHUSHAN	D.A.O-I
23	MANJIT KAUSHIK	D.A.O-I
24	SUNITA GUPTA	D.A.O-I
25	INDERBIR SINGH	D.A.O-I
26	GANESH RAM	D.A.O-I
27	GURJANT SINGH	D.A.O-I
28	TEJ PAL SINGH	D.A.O-I
29	ROSHAN LAL	D.A.O-I
30	SNEH LATA	D.A.O-I
31	KARAJ SINGH	D.A.O-I
32	MEENA KANTA PANTHI	D.A.O-I
33	JATINDER BANSAL	D.A.O-I
34	SURINDER SINGH	D.A.O-I
35	ASHOK KUMAR	D.A.O-I
36	KIRNA DEVI	D.A.O-I
37	ARUN KUMAR	D.A.O-I
38	CHANDERBIR SINGH	D.A.O-I

39	NARESH KUMAR-II	D.A.O-II
40	RAKESH KUMAR-II	D.A.O-II
41	TARLOCHAN SINGH	D.A.O-II
42	CHANDERPEED MANI TRIPATHI	D.A.O-II
43	SOHAN LA L	D.A.O-II
44	GURJAI PAL SINGH	D.A.O-II
45	MANINDER SINGH	D.A.O-II
46	ASHWANI KUMAR - II	D.A.O-II
47	VISHAL GUPTA	D.A.O-II
48	SANJIV KUMAR SINGH	D.A.O-II
49	SHYAM SUNDER SOLANKI	D.A.O-II
50	HARE RAM PARSHAD	D.A.O-II
51	ANSHUMALI UPADHYAY	D.A.O-II
52	SANJIV KUMAR-II	D.A.O-II
53	NARAYAN BISWAS	D.A.O-II
54	RAJIV SNEHI KUMAR	D.A.O-II
55	KUMAR MANISH	D.A.O-II
56	S.JANG KHNOEH HAOKIP	D.A.O-II
57	JAGDISH RAJ	D.A.O-II
58	ANURAG PUSHPAM	D.A.O-II
59	AMAL KUMAR	D.A.O-II
60	NAVAL KISHORE	D.A.O-II
61	SAIKAT CHATTERJI	D.A.O-II
62	KUMAR SUDHIR RANJAN	D.A.O-II
63	SAMIR KUMAR BISWAS	D.A.O-II
64	UMESH KUMAR SHARMA	D.A.O-II
65	PRITAM KUMAR	D.A.O-II

LIST OF NEW ENTRANTS IN THE CADRE

S.NO.	NAME	JOINED AS DA(P)
1	KULDEEP VERMA	DA(P)
2	AMIT MALIK	DA(P)
3	PRABHAKAR	DA(P)
4	KAMAL KISHORE BATRA	DA(P)
5	PARDEEP KANSAL	DA(P)
6	AMIT BARIYAR	DA(P)
7	MUNI LAL MEENA	DA(P)
8	RAKESH RANJAN	DA(P)
9	JAGMOHAN MEENA	DA(P)
10	ABHDESH KUMAR	DA(P)
11	SIMON MARANDI	DA(P)
12	SRI RAM AGGARWAL	DA(P)
13	PRITHVI RAJ SINGH	DA(P)
14	DILIP KUMAR	DA(P)

WITH BEST COMPLIMENTS FROM:-



'A' CLASS

CONTRACTOR

&

Hot Mix Plant Owner

(PWD)B&R and

Punjab Mandi board

Hot Mix Plant Site: -

Balluana, Abohar,

Distt. Ferozpur

PHONE : 01634- 221731

MOBILE 9915190776

WITH BEST COMPLIMENTS FROM:-

KARAMJIT SINGH

(U.S.A)

GENERAL STORE

**S/o Sh. G.C. Bharion
Sr. DAO (Retd.)**

Phone : (R) 0181-2464358

MOBILE 98722 36003

WITH BEST COMPLIMENTS FROM:-

S & S

CONSTRUCTION COMPANY

**HOT MIX PLANT OWNERS,
GOVT. CONTRACTORS
AND
ENGINEERS**

**HOT MIX PLANT SITE
VILL. TANGORI, DISTT. MOHALI**

**HEAD OFFICE;
H. NO. 1016, SECTOR-43-B, CHANDIGARH
MOBILE: 9855008222, 9855007222**

WITH BEST COMPLIMENTS FROM:-

KIRPAL SINGH PADDA

GOVT. CONTRACTORS

AND

ENGINEERS

OFFICE:

SCF 5-6, Giani Jail Singh Nagar, Ropar

PHONE 01881-461050 MOBILE:98760-00050

WITH BEST COMPLIMENTS FROM:-

M/S ANKUSH ENGINEERS

&

CONTRACTORS (PVT) LTD

GOVT. CONTRACTORS AND ENGINEERS

781, SECTOR-16,

PANCHKULA HARYANA

PHONE 0172-2577348, 3204071

E MAIL: aec_pl@yahoo.co.in

WITH BEST COMPLIMENTS FROM:-

**M/S MISHRA INFRABUILD
DEVELOPERS PVT. LTD.**

GOVT. CONTRACTORS AND ENGINEERS

CORPRATE OFFICE:

SHOW ROOM NO: 11, NEAR ROYAL PALACE,
NANGAL ROAD, ROPAR PUNJAB

REGD OFFICE:

A-31, GALI NO.2, MEHRAULI ROAD,
JAITPUR, BADARPUR, NEW DELHI
PHONE 01881-214394, MOBILE:9815545618

WITH BEST COMPLIMENTS FROM:-

**VIKRAMJIT
SINGH,**

**A-CLASS GOVT.
CONTRACTORS,**

**VILLAGE- SAINPUR,
DISTRICT GURDASPUR**

WITH BEST COMPLIMENTS FROM:-

**JAGSON
SONSTRUCTION LTD.**

VILLAGE BAHADURPUR,
G.T. GURDASSPUR ROAD, BATALA.

WITH BEST COMPLIMENTS FROM:-

THE RANDHAWA

CO-OPERATIVE LABOUR

&

CONSTRUCTION SOCIETY LIMITED.

281, STREET NO. 5-A,
NEW SHAHEED UDDAM SINGH NAGAR,
AMRITSAR-143001.

WITH BEST COMPLIMENTS FROM:-

**M/S SATYA PAUL
CONTRACTORS**

GOVT. CONTRACTOR, ENGINEERS,
HOT MIX PLANT OWNER & BRICK KILN OWNER

RESI :-
OPP. LIC BUILDING,
MALWA ROAD, FEROZE PUR CITY.

WITH BEST COMPLIMENTS FROM:-

SAT PAL

APPROVED A CLASS GOVT. CONTRACTOR
PWD (B&R) BRANCH, PUNJAB

RESI.:- H. NO. 3946, ST. PUJARIAN, FAZILKA

WITH BEST COMPLIMENTS FROM:-

GURVINDER SINGH SODHI,

SPECIALIST IN WATER SUPPLY, O.H.S.R,
SEWER PIPE LINE, TUBEWEL BORING CABLE TELECOM
& ALL KIND OF CONSTRUCTION WORKS

67, TOWER ENCLAVE, PH.: III BACK TADHA COLD STORE,
NAKODAR ROAD, JALANDHAR

WITH BEST COMPLIMENTS FROM:-

JASTI ENTERPRISES

SPECIALIST IN WATER SUPPLY, O.H.S.R,
SEWER PIPE LINE, TUBEWEL BORING &
ALL KIND OF CONSTRUCTION WORKS

66, TOWER ENCLAVE, PH.: III BACK TADHA COLD STORE,
NAKODAR ROAD, JALANDHAR
MOBILE:- 94636-14066

WITH BEST COMPLIMENTS FROM:-

M/S SURJIT SINGH & COMPANY

GOVT. CONTRACTORS
AND
HOT MIX PLANT OWNER

HOT MIX PLANT SITE:-
CHABBAL ROAD,
MANDIALA, AMRITSAR

WITH BEST COMPLIMENTS FROM:-

WELKIN INDIA INC.

**GOVT. CONTRACTOR
&
ENGINEERS**

HEAD OFFICE: -
NEAR PWD REST HOUSE, G.T. ROAD, MOGA

WITH BEST COMPLIMENTS FROM:-

RELIANCE CONSTRUCTIONS

**APPROVED GOVT. CONTRACTOR
&
HOT MIX PLANT OWNER**

SPECIALIST IN ROAD WORKS

F. F. ROAD, KM. 74,
LADHUKA, DISTT. FEROZEPUR
PHONE: 01638-253786, 221385

WITH BEST COMPLIMENTS FROM:-

JINDAL ASSOCIATES

**PROP: AJAY JINDAL
S/O LATE Sh. D.C. JINDAL,
DAO (Retd)**

AUTHORISED DISTRIBUTOR

- ❖ AGFA INDIA (P) LTD.
- ❖ GERMAN REMEDIES
- ❖ ERMA (CELL COUNTERS & LAB EQUIPMENTS)
- ❖ MEDILINE CARDIAC EQUIPMENTS

CORPORATE OFFICE:

SCO 2445-46,
SECTOR 22-C, CHANDIGARH
PHONE 01722727340 MOBILE:9814031895

WITH BEST COMPLIMENTS FROM:-

GOLDEN BUILDERS, PROP: JASBIR SINGH,

GOVT. CONTRACTORS,

**SPECIALIST IN BUILDING AND ROADS,
SANITRY, O.H.S.R. SEWERAGE & WATER SUPPLY WORKS,**

309, MEDICAL ENCLAVE , AMRITSAR

WITH BEST COMPLIMENTS FROM:-

BHUPINDER SINGH,

**SPECIALIST IN WATER SUPPLY,
O.H.S.R, SEWER PIPE LINE, TUBEWEL BORING
& ALL KIND OF CONSTRUCTION WORKS**

**W.E. 214, TEL WALI GALI,
CHOWK EMAMNASIR, JALANDHAR. (98140-05590)**

WITH BEST COMPLIMENTS FROM:-

AGGARWAL CONSTRUCTION COMPANY

GOVT. CONTRACTOR

SPECIALIST IN ROAD WORKS,

HEAD OFFICE: - OLD GRAIN MARKET KAPURTHALA

PLANT: - VILLAGE DYALPUR DISTRICT KAPURTHALA

WITH BEST COMPLIMENTS FROM:-

HARJIT SINGH,

APPROVED GOVT. CONTRACTOR & SUPPLIER,

SPECIALIST IN ROAD AND BUILDING WORKS

**# 3 RAJA GARDEN,
KAPURTHALA ROAD, JALANDHAR CITY**

WITH BEST COMPLIMENTS FROM:-

J. V. ENTERPRISES

PROP.

ER. JAGJIT SINGH VIRK,

A CLASS GOVT. CONTRACTORS

**CONSTRUCTION, SANITATION
AND**

MAINTENANCE SERVICES

ADDRESS:

**HIG 127, SECTOR 71,
SAS NAGAR, MOHALI**

MOBILE:9814036346, 9814936346

EMAIL: jvconstructions1@yahoo.com

WITH BEST COMPLIMENTS FROM:-

ANIL KUMAR

MOBILE:-94172-19184

**JUBLIEE ENTERPRISES,
GOVT. CONTRACTORS AND ENGINEERS**

HOT MIX PLANT OWNERS,

**141-NEW JAWAHAR NAGAR,
JALANDHAR CITY (PUNJAB)**

WITH BEST COMPLIMENTS FROM:-

ANIL KUMAR SHARMA

GOVT. CONTRACTOR

**V.P.O. Janauri, Distt.
Hoshiarpur (Pb.)**

WITH BEST COMPLIMENTS FROM:-

HARPREET SINGH

**GOVT.
CONTRACTOR**

**OFFICE : -
535, Phase 3-A, Mohali
MOBILE 98143 56113**

WITH BEST COMPLIMENTS FROM:-

BAIWINDER SINGH DHANOA

**GOVT.
CONTRACTOR**

**OFFICE : -
25, Kirti Vihar,
Near Govt. College, Ropar.
MOBILE 9876000049**

WITH BEST COMPLIMENTS FROM:-

NAND JI MISHRA

**GOVT.
CONTRACTOR**

**S.C.F. 11, Near Hotel Royal Palace,
Nangal Road, Ropar
Phone ; 01881- 214394 MOBILE 9988886018**

WITH BEST COMPLIMENTS FROM:-

**M/S RAJIV BHANOT
CONSTRUCTION COMPANY.**

158, BHARAT NAGAR, BATALA ROAD,
AMRITSAR.

WITH BEST COMPLIMENTS FROM:-

SHARMA

**CONSTRUCTION COMPANY
HOT MIX PLANT,**

VERKA BYE PASS, AMRITSAR

WITH BEST COMPLIMENTS FROM:-

**SATISH AGGARWAL
&
COMPANY**

ENGINEER.

CONTRACTOR.

EXPERT IN ROAD WORKS

HEAD OFFICE

G.T. ROAD MUKERAIN DISTRICT HOSHIARPUR

PLANT SITE:

RAM TIRATH ROAD, VILL, WADALA, AMRITSAR

ADDRESS:

205A, BASANT AVENUE, AMRITSAR

WITH BEST COMPLIMENTS FROM:-

SUKHMANDER SINGH

**ENGINEERS
AND
CONTRACTORS**

OFFICE :-
Namdev Marg, Street No. 1,
Bathinda.

WITH BEST COMPLIMENTS FROM:-

M/S CHECHI CONSTRUCTION CO.

**'A' CLASS GOVT.
CONTRACTORS**

HEAD OFFICE :-
Chechi Tower, Bhaddi Road,
Balachour, Distt. Nawan Shahr

WITH BEST COMPLIMENTS FROM:-

JASTINDER SINGH

**ENGINEERS
AND
CONTRACTORS**

OFFICE :-
Bhagat Market Dhangar Road,
Pathankot- 145001
MOBILE 9888503399, 9855003399

WITH BEST COMPLIMENTS FROM:-

**M/S CHHABRA
ENGG. WORKS**

**BUILDERS AND CONTRACTORS
HOT MIX PLANT OWNER**

PLANT:-
DHANI MASIT ROAD, NEAR BYE PASS, ABOHAR

RESI :-
NEAR CANAL REST HOUSE, ABOHAR.
PHONE; 01634-220882 MOBILE 9814035375

WITH BEST COMPLIMENTS FROM:-

L.T. BUILDERS & ENGINEERS

GOVT. CONTRACTORS, EQUIPPED
WITH

HEAVY EARTH MOVING EQUIPMENTS

59, CITY CENTRE,
OPP. PINGALWARA, AMRITSAR.

OBITUARY

With profound grief and sorrow, we inform the members about the sad and sudden demise of our young Colleague Sh. Bikash Kumar, Divisional Accountant and his brother on dated 20.04.2008 in a road Accident at his native place (Hazari Bagh, Jharkhand).

This tragic loss to the family have caused untold miseries on the bereaved family and nothing on the earth can console them. Our Association stands by the family in this hour of great distress and we convey our deepest sympathy on this sad happening in the family. May god rest the departed souls in peace and give strength to the family to bear this irreparable loss.

PUNJAB DIVISIONAL ACCOUNTS OFFICERS/ ACCOUNTANTS ASSOCIATION

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2007-08

Sr. No.	Receipt	Amount	Sr. No.	Payment	Amount
1	Opening Balance as on 01.04.07		1	Expenditure during the year	
	(i) Cash in Hand Rs. 78.67			(i) Traveling Rs. 4556.00	
	(ii) Cash at Bank-I Rs. 301.83			(ii) Postage & Misc. Rs. 1870.00	
	(iii) Cash at Bank-II Rs. 13622.00	14002.50		(iii) Bank Charges Rs. 134.00	6560.00
2	Receipt during the Year		2	Closing Balance as on 31.03.08	
	(i) Subscription Rs. 9960.00			(i) Cash in Hand Rs. 78.67	
	(ii) Interest Rs. 436.00	10396.00		(ii) Cash at Bank-I Rs. 301.83	
				(iii) Cash at Bank-II Rs. 9458.00	
				(iv) Imprest Rs. 8000.00	17838.50
	TOTAL	24398.50		TOTAL	24398.50

Sd-
(Auditor)

Sd-
(President)

D.A./D.A.O. का जीवन

सोचता हूँ किस परिवार का हूँ
कौन सा है office हमारा ।
मैं XEN का आदमी हूँ
या फिर महालेखाकार है Boss हमारा ॥
A.G. Office वाले कहते बाहर का है
XEN के कहने हैं महालेखाकार का है ।
आखिर वाजूद क्या है बोलो D.A.O. प्यारे
कौन है तुम्हारा जीते हो किसके सहारे ॥
असल अस्तित्व मैंने समझा और देखा
आपका बुरा हाल होता Inspection में है देखा
A.O. Inspection आपको हैं कोसते
XEN आपको झिड़कते और ठोकते ।
XEN हो अच्छा तो तुम्हारा है बोलबाला ।
क्यों A.G. Office का लेते हो सहारा
Arrear सब आपको है निकालना
वरना A.C.R. का करना पड़ेगा सामना
अच्छा है बदल जाते हो आराम से ।
नहीं तो Minister/MLA के पीछे चक्कर काटते ॥
भला हो महालेखाकार और उसके स्टाफ का
बदली के मामले में जन्म संवार दिया है आपका
बस D.A.O. होने का रोब जमाता हूँ
और मन ही मन में खुश हो जाता हूँ
"जगन" के मन में A.G. साहिब आदर है तुम्हारा
गुणगान मैं करता तुम्हारा, गुणगान मैं करता तुम्हारा ॥

जगन नाथ

व. मंडलीय लेखा अधिकारी (Retd.)