

GOVERNMENT OF ASSAM
FINANCE ESTABLISHMENT (A) DEPARTMENT

OFFICE MEMORANDUM

NO.FEG. 3/98/39

Dated Dispur, the 8th February, 1999.

There are broadly two categories of State Government employees – viz (i) Gazetted and (ii) Non-Gazetted. While the Salaries of the Non Gazetted employees are drawn by declared DDO in establishment pay bills, salaries of Gazetted Officers are drawn in three different ways as below :-

- (i) By declared DDO in establishment pay bills without pay slip from Accountant General (like those Gazetted officers of Assam Secretariat Service).
- (ii) By declared DDO in establishment pay bills (like Gazetted officers of AH & Vety. Deptt.) as per pay slip issued by Accountant General, Assam.
- (iii) By the Gazetted Officer himself on the basis of pay slip issued by Accountant General, Assam.

The number of Gazetted Officers under categories (iii) above being very large (around 23000), a very large number of bills are required to be scrutinized by the Treasury Officers before they are passed for payment. Similarly Banks also require to scrutinize those bills before payment. Besides, this causes shortage of 'token' both at Treasury and Bank as supply of token is limited, apart from heavy rush of bills at the Treasuries and Banks.

To do away these shortcomings and after careful consideration, the Government of Assam is pleased to introduce a uniform pattern for drawal of pay in establishment pay bill as per details below :-

- (i) The Gazetted State Government employees will continue to draw their pay in establishment pay bill as at present.
- (ii) Gazetted employees who draw their salaries in establishment pay bill without pay slip from Accountant General, Assam will continue to draw their salary as at present.
- (iii) Gazetted employees who draw their pay in establishment pay bill on the basis of pay slip issued by Accountant General, Assam will continue to draw their salary in establishment pay bill as at present. There should, however, be only one DDO for each establishment.
- (iv) The salaries of self drawing Gazetted officers will also be drawn in establishment pay bill. For this purpose, the following procedures will have to be followed :-
 - (a) The existing DDO in each office shall be the DDO for drawal of salaries, TA/LTC,; medical claim etc. of the self drawing officers. The DDO shall prepare all such bills of the self drawing officer in similar procedure as is done in case of non gazette employees.
 - (b) The present system of issuing pay slip to the self drawing officers will continue. The self drawing officer shall hand over the pay slip issued by Accountant General ; Assam to the DDO along with a statement of all deductions like GPF, GIS, HBA etc. and in turn the DDO will maintain a ledger for indicating above details. For the pay of March 99 onwards, a copy of present pay slip with details of deduction should be handed over to the DDO.

- (c) At present a number of self drawing officers transfer their salaries to their Bank Account instead of cash drawal. This system is considered more convenient for security purpose. The self drawing officer who presently transfer their billed amount to their Bank account will continue to do so in the new procedure. The Self drawing officer who presently draw their salary in cash may opt to transfer there billed amount to Bank account. For this purpose the officer will furnish their bank account No. to the DDO. Those who do not have a Bank account in the agency Bank of the Treasury shall open a Bank account in the Treasury Bank and intimate to the DDO.
- (d) The DDO on receipt of the required information from the self drawing officers will arrange drawal and disbursement of the salary like those of non gazetted employees.
- (e) In case of the officers who opt to transfer their salary to Bank account, instead of cash drawal a single advice slip in each bill as per format at **Annexure – I** should be attached with Bill by DDO to facilitate Bank to credit the amount against respective account.
- (f) Separate bills should be prepared for those who desire to draw by cash and for those who desire to transfer the amount to Bank Account. However, All officers should be asked to open accounts in a phased manner within one year.
- (g) Since accounts under different Heads of account are booked by Accountant General in different sections, the DDO will prepare separate bill for salaries under each Major Head. Further within the major head of account the separate bills will be made for the officers service wise.
- (h) As it is a new procedure adopted by the Government the Treasury Officer will continue to maintain the Register of Pay of self drawing officers too.
- (i) (a) The DDO will issue Form 16 under Income tax duly signed for the year 1999-2000 instead of the treasury officer for self drawing officers too.
(b) At the end of each financial year, the DDO will give to each officer a statement of drawl and deduction.
- (j) All other claims like TA/LTC, medical claim, advances etc. shall also be drawn by the declared DDO in the bill form prescribed for non gazetted employees.
- (k) The pay bill of Gazetted self drawing officer having two or less such officers in the office, shall be prepared in the same pay bill of no gazette staff.
- (l) For GPF, separate schedule is to be submitted to Accountant General if index number of GPF account is different i.e. more than one GPF schedule is to be submitted in a single bill. Office procedure like furnishing of schedule for GIS, other deduction for recovery of loan etc. will be same as those prescribed for no gazette employees.

The above procedure will come into force w.e.f. 01.04.99 i.e the salary of March, 1999 will be drawn as per revised procedure.

Sd/-
Commissioner & Secy. to the Govt. of Assam,
Finance Department.