

## CHAPTER XVII.—PAY AND ALLOWANCES.

### A.—INTRODUCTORY.

504. The pay and allowances of Government servants of the department not charged directly to works, as well as all personal advances sanctioned by competent authority, are drawn from treasuries on bills in forms, and in accordance with the rules prescribed in Chapters I, III, IV, V and X of the M.F. and A.C., Volume I, and Appendix 8 to the M.F. and A.C., Volume II, which are applicable to the Public Works Department subject to the special rules laid down in this chapter and in the Madras Public Works Department Code.

1. The sanction of competent authority to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented at the treasury.

2. Payments to members of the department on account of rewards for passing examinations in languages should not be made without obtaining the previous authority of the Accountant-General—See Article 120 of the Madras Financial and Account Code. Such payments are classified under "Allowances and Honoraria, etc."

### B.—PREPARATION OF BILLS.

505. Bills paid at treasuries are incorporated in the general accounts of the province by the Audit office. Drawing officers are, however, responsible that (1) the name of the circle of superintendence and (2) the major head and other particulars necessary for determining the accounts classification (vide paragraph 2 of Statement D of Appendix 4 and paragraphs 2 and 3 of Appendix 7) are recorded on each bill.

1. The cost of any special establishment for acquisition of land, entertained under orders of Government by a Civil Officer acting as a Public Works Disburser, is chargeable as the cost of the works concerned and not as general establishment charges (vide paragraph 285 of the Code and Article 235, M.F. and A.C. Volume I).

506. If as permitted by article 101, exception (b) of the M.F. and A.C. Volume I, emoluments up to the date of transfer are not drawn before Government servant proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointments being clearly specified on the bill.

1. In the case of non-gazetted Government servants, the last pay certificate should give all the necessary information, so that the allocation may be correctly noted by the drawing officer in the bill of the new office. In the case of gazetted Government servants whose last pay certificates are prepared by Treasury officers, the responsibility for showing the correct allocation in bills rests with the officers themselves.

### C.—ENCASHMENT OF BILLS.

507. Non-gazetted Government Servants' Bills should be presented at the nearest district treasury for payment. They should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts of (a) cash required for disbursements and remittances to be made in cash, (b) cash orders required on each of the sub-treasuries subordinate to the district treasury, for payments to be made to establishments stationed near the sub-treasuries and (c) remittance transfer receipts on other district treasuries for amounts which may have to be disbursed outside the district but within the jurisdiction of the drawing officer. See also article 326 (1) of the M.F. and A.C., Volume I.

The Executive Engineer of a division may in place of the system of obtaining cash orders on sub-treasuries for payment to establishments stationed near the sub-treasuries [as in item (b) above] adopt the system of presenting separate bills for such establishments direct at sub-treasuries. But one or other of these two systems must be followed throughout each division and not both.

### D.—DISTRIBUTION OF PAY AND ALLOWANCES.

#### I.—General.

508. Special attention is invited to articles 137 and 141, M.F. and A.C., Volume I, prescribing the procedure for distribution of pay and allowances to establishments. Acknowledgments should, as far as possible, be taken on office copies of bills, but where this may not be convenient or advisable, as in the case of scattered establishments, consolidated receipts on acquittance roll, Madras Financial and Account Code, Form II, may be obtained, separately for each set of payments made at one place or at one time.

1. Acquittance rolls and receipted office copies of bills are not required to be submitted to the audit office, but as they are important records, they should be stamped "paid" and preserved carefully for the periods specified in Appendix XV to the Madras Public Works Department Code as amended by G.O. No. 33, W. dated 5th January 1937.

509. Cash drawn on pay and travelling allowance bills of establishments should not be mixed with the regular cash balances of the department (vide paragraph 134). To enable the disbursing officer to keep a proper watch over undisbursed amounts, an account "In Form No. 3-A prescribed in the Madras Financial and Account Code, Volume I," should be maintained in all Public Works Department offices. The account should be in charge of the cashier or other person in charge of the office cash book and should be signed by him after each day's transaction. The Manager of the office should verify the balance and record the result as often as possible.

1. This rule applies also to cash received by a subordinate officer for payment of pay and allowances of Government servants serving under him.

2. The entries made in the Amanath register maintained in sub-division offices need not be included in the Amanath register to be maintained in division office.

## II.—Miscellaneous Recoveries from Establishment.

510. Ordinarily, recoveries on account of security deposits of employees should be made in cash when their pay is disbursed and should be credited in the cash book of the disbursing officer. When the amounts recovered have to be paid into a Post Office Savings Bank as Security Deposits, they should be forthwith remitted to the Post office.

1. The rule in the paragraph applies *mutatis mutandis* to all recoveries from employees which are creditable, under the rules, to some head in the compiled accounts of the division.

## E.—SPECIAL ARRANGEMENTS TO PREVENT DELAYS IN PAYMENTS.

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

**F. COMMUNICATION OF SANCTIONS TO AUDIT.**

512. All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary appointments should at once be communicated by letter to the Audit office.

513. In the case of all transfers of divisional, sub-divisional or other executive charges, a report of transfer of charge should be prepared in the manner prescribed in Article 126, M.F. and A.C., Volume I, and sent to the Audit office through the Superintending Engineer. Whenever the transfer of charge is prolonged so that two Government servants may be entitled to draw pay and allowances simultaneously for the same appointment. (See Audit Instructions under Fundamental Rule 107). The Superintending Engineer should intimate to the Audit office if the time taken is reasonable and the relieving officer may be considered as on duty for the period. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he were on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive.