

## **GUIDELINES TO STATE GAZETTED OFFICERS ENTITLEMENTS**

*(The issue of Pay Slips, Reports, Certificates, etc.)*

### **Introductory**

Where the system or issue of pay slips to Gazetted Officers of a State Government by the Accountant General is in vogue the responsibility for the authorization and check of pay and allowances is that of the Accountant General (A&E), Office.

Hence, the duty of maintaining the connected records, registers, leave accounts etc. and issuing of pay slips, leave salary certificates, authority for leave encashments and leave at credit reports etc. in respect of the Gazetted Govt. servants of Manipur State Govt. will devolve on the office of the Principal Accountant General (A&E), Manipur.

The pay, leave salary and other allowances admissible to various claims of Gazetted Govt. servants are regulated with reference to the rules and regulations made by competent authority of the State Govt. governing the conditions of service.

### **General checks exercised while issuing pay slips.**

Generally before issuing a pay slip, it is to be ensured that there is a sanctioned post that the govt. servant has been duly appointed to the post and that he was actually in charge of the post during the period and that he has not been serving beyond the date of superannuation.

### **Checks for issue of pay slips on first appointment.**

#### **(a) On first appointment to Govt. Service.**

- i) Formal order of appointment.
- ii) Sanctioned post with No. and date.
- iii) Certificate of assumption of charge (indicating forenoon/afternoon of the day)
- iv) Original age proof certificate.
- v) Medical certificate of Physical fitness or related order of Govt.
- vi) Occupation/Non-occupation certificate of Govt quarter
- vii) Allotment/Non-allotment certificate of Govt-vehicle

#### **(b) On promotion from Non-gazetted post.**

- i) Formal order of appointment.
- ii) Sanctioned post with No. and date.
- iii) Charge certificates.
- iv) L.P.C. from the last Disbursing Officer.
- v) Service book duly completed up to the date of promotion to the Gazetted post.
- vi) Occupation/Non-occupation certificate of Govt quarter
- vii) Allotment/Non-allotment certificate of Govt-vehicle

#### **(c) On transfer from another Entitlement circle/Deputation.**

- i) Appointment/Transfer order
- ii) Charge certificates.
- iii) Sanctioned post
- iv) Transfer documents from previous Accounts Offices stations viz., countersigned L.P.C. (to be signed by the Accounts Officers concerned), Statement of Service and leave Accounts.

- v) Others containing the terms of appointment on deputation from a State or from a Service.
- vi) Occupation/Non-occupation certificate of Govt quarter
- vii) Allotment/Non-allotment certificate of Govt-vehicle

**Conditions on which a fresh pay slip is issued.**

- i) When any increment is stopped
- ii) When any bar against the grant of a particular increment is removed.
- iii) When there is change of any kind in emoluments.
- iv) When an officer is transferred.
- v) On promotion/appointment

**Conditions for the issue of provisional pay slips.**

Provisional payment of pay, allowances and leave salary can be made in accordance with the orders of the State Govt. on the subject and also at the discretion of Accountant General to avoid unnecessary hardships to officers without involving undue risk and that :

- i) No provisional pay slip is normally issued without a request from the competent authority who could sanction the payment and the request should indicate period,
- ii) No provisional pay slip is issued where sanction of the legislature is necessary and
- iii) Permanent Govt. servants may be authorized the pay and allowances on the basis of the substantive pay.

**Sanction to the Leave.**

As the leave accounts of Gazetted officers are maintained by the Accounts Officer (GOE), a certificate of admissibility of leave has to be obtained from the Accountant General office before the competent administrative authority accords sanction to the leave.

Note : This office come across many instances where, in violation of standing rules, leaves are sanctioned and availed of without obtaining previously "Leave admissibility Report" from Accountant General office.

**Compensatory allowance.**

House rent and other compensatory allowances authorized through the pay slips etc. shall be on furnishing requisite certificates.

**H.B.A. & M.C.A.**

The particulars of H.B.A., M.C.A., etc taken by the officers are to be furnished to this office for record in the Entitlement Register and in the event of a Govt. servant being transferred to another State or Department, the unrecoverable balance have to be noted in the L.P.C.

**Nominations :**

Every Gazetted Officers should furnish list of family members and nomination for D.C.R.G. for record in the salary Entitlement Register.

**Retrospective Sanctions ( Rule 42 of G.F.R.).**

Retrospective effect shall not be given by the competent authorities to sanction relating to revision of pay or grant of concession to Govt. servants, except in very special circumstances, without the previous consent of the Finance Department/Ministry.

**Clarification of doubts**

In case of any doubt to be clarified, the (Sr.) Accounts Officer and Asst. Accounts Officer of G.O.E. Section may be contacted.