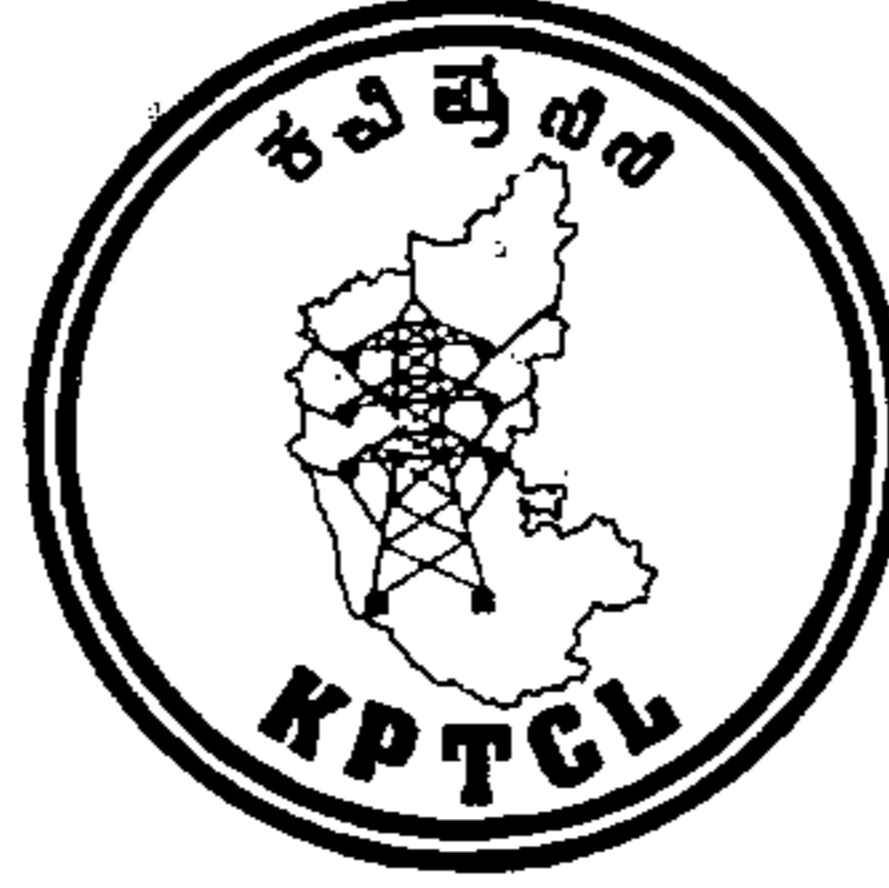


**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**



**WORKING INSTRUCTIONS
MANUAL - ESTABLISHMENT**

P R E F A C E

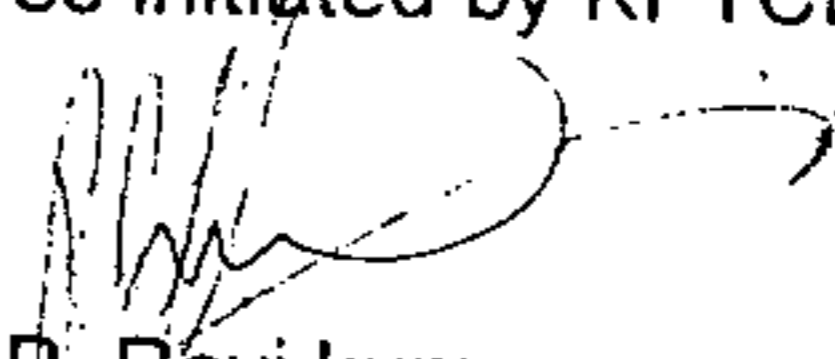
Employees' cost forms a substantial portion of corporation's expenditure and hence due diligence has to be exercised in processing employees claims before making payment. It is very important that persons working in Establishment Section possess thorough knowledge of Service Rules and procedure in settling personal claims of employees. There are many types of Employees claims to be processed by establishment section, like Salary Bills, TA bills, Leave surrender bills, Shift allowance, Ledger award etc. Various inputs and checks are required for carrying out these establishment activities. This manual deals with such types of activities and incorporation of the same in the accounts.

The structure of the manual has been evolved keeping in view difficulties expressed by employees who may not have had exposure to establishment matters in their service. This manual also comes in handy for a novice in as much as minute details of the activity are brought out in the instructions. These instructions covering all aspects of an activity facilitates employees to discharge their work with ease.

These instructions have been compiled taking due care to see that they do not contradict existing procedures. If instances of contradiction with existing procedures are noticed, it shall be borne in mind that provisions of Employees' Service Regulations, Accounts Manual Volume-2 and Orders / Circulars in force only prevail. Such instances if any shall be brought to the notice of The Chief Financial Advisor, KPTCL, for necessary action.

I congratulate the Director (Reforms) and Financial Restructuring Group for having brought out this manual as a part of internal reform measures initiated by KPTCL.

Place: Bangalore
Date: 7th December 2001.


R. Ravi kumar
Director (Finance)

ABOUT THE MANUAL

This Manual contains working instructions for carrying out work in Establishment Section of a Division. Though the focus is more on the activities carried out at Divisional Office, they equally apply to all other accounting units carrying out establishment work.

An effort has been made in the manual not only to guide employees working in Establishment Section to know the aspects related to most common activities of the Section which are routine but also guide employees who are new to the job. This book is a reference manual to carry out the work related to establishment **involving recurring claims of employees**. Such of the other activities carried out by the establishment like preparation of seniority list, Promotions, Transfer of personnel, maintenance of Service Registers, processing of Pension papers etc., are intentionally not incorporated. Also, some of the payments made in specific establishments or not commonly dealt in all the establishments are purposefully left out. It is to be borne in mind that the instructions incorporated in the manual are to facilitate easy reference to the particular activity to be carried out. For full details, relevant Regulations of BESRs and Accounts Manual Volume-II should only be referred.

Wherever rates / percentage of payment to be made in respect of allowances etc., are indicated, it is to be noted that the same are subject to change from time to time and the rate as applicable for particular type of payment at the relevant time / period is only to be considered.

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DIVISIONAL OFFICE

LIST OF ACTIVITIES UNDER AAO – 1 (ESTABLISHMENT)

Establishment Section of Division Office undertakes among others the following activities:

1. Maintenance of Establishment Register
2. Sanctioning of Different Kinds of leave
3. Preparation of Monthly Salary Bills
4. Passing of advance bills - Pay on transfer / T.A / Leave salary
5. Issue of Last Pay Certificate
6. Passing of Festival Advance Bills
7. Passing of Earned Leave Surrender Bills
8. Passing of TA bills
9. Sanctioning of Increments
10. Regulation of Pay
11. Regulation of Allowances
12. Passing of Miscellaneous Bills.
 1. Double Wages
 2. Shift allowance
 3. Ledger Award
 4. Medical Reimbursement
 5. Bonus & Ex-Gratia
 6. Over time
13. Passing of other Miscellaneous Bills.

Activity 1: Maintenance of Establishment Register

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
1	Reference	BESRs, Volume-II, Circulars issued from time to time		
2	Source / Input	Post Sanction Order (of the Corporation). OMs of Competent Authorities. Pay Slip. Attendance Register / Extract.		
3	Relevant Records and Books	Establishment Register, Register of Sanction of Annual Increment, Service Register of Employees.		
4	Instructions for the activity to be carried out	4.01	Every establishment has to maintain an Establishment Register (Scale Audit Register) in the prescribed form for recording pay and allowances of the employees as and when drawn. One folio is to be used for each post. One or more volume / s of the register may be maintained according to requirement.	Establishment Assistant
		4.02	In the first two pages of the Register, INDEX of Sanction is to be recorded with reference to sanctions, variations in sanctions, duly noting folio number of the Register for each post against which claims are drawn	Establishment Assistant
		4.03	On each folio, name of the post, order sanctioning the post, name of the office to which post is sanctioned, scale of pay, allowances attached to the post and the year for which claims are drawn, are to be properly recorded.	Establishment Assistant
		4.04	Posts sanctioned cadre-wise under both Regular and Maintenance Establishment for each Section / Sub-Division / Division / Circle and other offices are to be written serially so that all the posts in a particular office appear in the register one after the other (Names of all employees borne on Regular establishment shall be written first followed by names of all employees of Maintenance establishment) so as to facilitate preparation of one roll for both Regular and Maintenance establishment pertaining to an office.	Establishment Assistant

Activity 1: Maintenance of Establishment Register (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		4.05 <u>One folio is to be opened for one post only.</u> Pay and allowances of the employee posted / working against that post are to be entered in that folio as and when drawn. Each folio shall be used for one year commencing from April to March. When the employee working against a post is transferred / retires, the fact and issue of last pay certificate etc., shall be noted in RED INK. Name of the new incumbent should be written against the month, in which the incumbent reports, and pay and allowances of the new incumbent drawn thereafter and recorded in the same folio.	Establishment Assistant
		4.06 If a second incumbent is posted against the post when the original incumbent working against that post is under suspension or on deputation or on leave, the second incumbent's pay and allowances shall be drawn on a separate folio at the end of the Establishment Register after entries relating to employees of sanctioned post are noted and the fact of such payments conspicuously noted in remarks column of the folio of the absentee as cross reference.	Establishment Assistant
		4.07 When new posts are sanctioned to an office in the middle of a year, such posts shall be entered on the folio following the last one in which the last post sanctioned is noted duly recording details of newly sanctioned post in the Index and pay and allowances drawn. In April of subsequent year such newly sanctioned posts should be clubbed with other posts in that office when Establishment Register is renewed.	Establishment Assistant
		4.08 Name of the employee shall be written only once in April or when the employee first reports for duty against a post. In the column "authority number and date" reference to O.M. / order sanctioning e increment, special pay, leave, surrender of leave, details of Advances drawn, transfer etc., should be noted in respective columns.	Establishment Assistant
		4.09 When an increment is sanctioned, rate of increment, basic pay after increment, effective date shall be written one beneath the other.	Establishment Assistant
		4.10 Rate of special pay, conveyance allowance and date from which sanction is effective shall be written in the relevant column.	Establishment Assistant

Activity 1: Maintenance of Establishment Register (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
		4.11	When an employee reports for duty or is relieved from duty on transfer, promotion, deputation, suspension, authority number and date shall be noted in the register. Period of joining time, deputation, Suspension etc., and particulars of order, date of effect should be noted in the register.	Establishment Assistant
		4.12	In respect of sanction of temporary posts / temporary establishments, details of post/s sanctioned, period etc., shall be entered in the establishment register separately after all the permanent establishments are entered. Procedure detailed in paras 3.02 to 3.11 above shall be observed in respect of maintenance of Temporary establishment.	Establishment Assistant
5	Checks to be exercised		Verify that sanction of posts / establishment are correctly noted in the register and index of sanction is written in the first two pages while opening / renewing the establishment register. Entries recorded in the establishment register are to be verified with relevant records and attested.	AAO
6	Accounting entries		NIL	
7	Reports / M. I. S to be generated		Posts sanctioned / vacancy position etc., as and when desired by the higher authorities.	Establishment Assistant
8	Link to next activity		Preparation of establishment rolls	Assistant.

Activity 2: Sanctioning of Different Kinds of leave

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	BESRs and Circulars / Orders issued by the Corporation from time to time	
2	Source / Input	Leave Application, Medical Certificate, Leave title issued by O/O The CFA in respect of Group – A officers.	
3	Relevant Records and Books	Service Register, Leave Sanction Register & Establishment Register	
4	Instructions for the activity to be carried out	As per BESR, Employees are entitled to the following kinds of leave; a) Earned Leave b) Maternity Leave c) Half Pay Leave d) Full Pay Leave e) Study Leave f) Special Disability Leave g) Extraordinary Leave h) Leave after the date of super-annuation Note: Types of leave commonly availed only has been detailed below.	Establishment Assistant
		4.01 Earned Leave: - Each employee's leave account shall be credited in two installments every year i.e. 15 days on 1 st of January and 15 days on 1 st of July every year. If an employee has availed extra ordinary leave during the previous calendar half year, the credit of 15 days to be afforded shall be reduced by 1/10 of the period of extra ordinary leave availed subject to the maximum of 15 days. Leave at the credit of the employee at the close of previous half year shall be carried forward to the next half year subject to the leave so carried forward plus credit for half year shall not exceed a maximum of 240 days. In case of an employee appointed to corporate service in the middle of the half year, earned leave shall be credited to his account at the rate of 2 ½ days for each completed month of service. In case, an employee is due to retire or resigns from service, credit shall be afforded only at the rate of 2 ½ days per completed month in that half year upto the date of retirement / resignation.	Establishment Assistant

Activity 2: Sanctioning of Different Kinds of leave (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>Unavailed portion of Joining time shall be credited to Earned Leave account when an employee joins new post without availing full Joining time as per entitlement. However, total credit of Earned Leave is to be limited 240 days.</p> <p>Maximum Earned Leave that may be granted at a time shall be 120 days if availed in India and 180 days if availed partly or wholly outside India. When only part of the leave is availed outside India, sanction of maximum period of leave is subject to that not more than 120 days is spent in India.</p>	
		<p>4.02 Half Pay Leave: - Each employee's leave account shall be credited in two installments every year i.e. 10 days on 1st of January and 10 days on 1st of July every year. This leave may be granted either on Medical grounds or on private affairs. Half pay leave includes Half Pay leave not due. Half Pay leave not due is sanctioned in anticipation of employee earning it subject to a maximum of 360 days during entire service out of which not more than 90 days at a time and not more than 180 days in all may be granted to a permanent employee without Medical Certificate. Such leave shall be debited against Half Pay Leave the employee may earn subsequently. Employee on Half pay leave is entitled to the leave salary equal to half of what he would have drawn if he were on Earned Leave.</p>	Establishment Assistant
		<p>4.03 Full Pay Leave: - Full pay leave may be granted up to 120 days at a time provided that where it is combined with earned leave, total period of leave should not exceed 180 days at a time on private affairs or Preparatory to retirement. Twice the number days of full pay leave granted and availed shall be debited against HPL due in the leave account. An employee on full pay leave is entitled to leave salary equal to that admissible as if he were on earned leave.</p>	Establishment Assistant

Activity 2: Sanctioning of Different Kinds of leave (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>4.04 Special Disability Leave (Injury Leave): - <u>This leave may be granted to permanent or temporary employees disabled by injury accidentally occurred in or in consequence of performance of his official duties or in consequence of his official position or by illness incurred in the performance of any particular duty which has the effect of increasing his liability to illness or injury beyond the ordinary risk attached to the post. Sanction of the leave is subject to the condition that:</u></p> <ol style="list-style-type: none"> 1) The disability manifested within three months of the occurrence of the cause to which it is attributable 2) The employee informs promptly to the competent authority of the disability 3) If disability is due to disease, it is certified by the authorised medical attendant to be directly due to performance of particular duty 4) The illness is so exceptional in character or the circumstances of its occurrence justify such unusual treatment for grant of this leave. 5) The authorised medical attendant of the employee certifies that the period of leave or its extension is absolutely necessary. 6) The period of absence recommended by the authorised medical attendant is covered in part by special disability leave and in part the other leave admissible. 7) The total period of leave in respect of a single disability does in no case exceed 24 months. <p>This leave may be combined in any manner with other leave. Period of special disability leave availed counts for pension but not for leave. Special disability leave is not debit to leave account of the employee.</p> <p>An employee on special disability leave is entitled for leave salary equal to his pay during the first three months and equal to half pay during the remaining period. In lieu of special disability leave on Half Pay, Earned Leave or Full Pay Leave or both in combination for a period not exceeding 3 months, if such leave is at credit may be opted for by the employee.</p>	<p align="center">Establishment Assistant</p>

Activity 2: Sanctioning of Different Kinds of leave (Contd.)

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
		4.05	Extra-ordinary Leave / (LWA): - When no other leave is admissible or when <i>specifically requested for</i> , extra ordinary leave may be sanctioned. Maximum period being on any one occasion in case of permanent employees shall be five years. An employee on extra ordinary leave is not entitled to any leave salary.	Establishment Assistant
		4.06	On receipt of leave application: Verify that the type of leave applied for is admissible by referring to Employee's Service Book. In case of Officers belonging to Group A, leave title is furnished by the O/O The Chief Financial Adviser. If leave applied for is on medical grounds, medical certificate in the prescribed form granted by the authorised medical attendant is enclosed to the leave application. If the type of leave applied for is <i>at the credit of the employee / officer</i> , an O.M. sanctioning leave shall be put-up for approval by the competent authority. Entries shall be made in the service register duly debiting the leave account and put-up for attestation by the Accounts Officer.	Establishment Assistant
5	Checks to be exercised		Leave calculations and crediting / debiting of leave account	Assistant Accounts Officer.
6	Accounting entries		NIL	Establishment Assistant
7	Reports / M. I.S to be generated		NIL	Establishment Assistant
8	Link to next activity		Preparation of salary bills	Establishment Assistant

Activity 3: PREPARATION OF MONTHLY SALARY BILLS

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference.	BESRs and Circulars / Orders issued by the Corporation from time to time	
2	Source / Input	Attendance Register, Attendance extract from all the Sub-Divisions / Sections / Units, Leave Sanctions, Duty reports, LPC in case of transferred employees, Medical certificates and other records in case of newly appointed employees/Officers. Pay slips submitted by group A and B officers with necessary certificates. Official memorandum (OM) sanctioning Additional Increment / Next Higher Scale / Small family incentive / Annual Increment / Subsistence Allowance / Conveyance Allowance	
3	Relevant Records and Books	Establishment Register, Register of Abstract, Bill Register, Service Register, Annual Increment Sanction Register, Leave Sanction Register, Court Attachment Register, Income Tax calculation register, Deduction statements of Employees' Co-Operative Society, LIC deduction statement, OM for recovery if any.	
4	Instructions for the activity to be carried out	4.01 Check attendance / extract for the month (from 16 th of the previous month to 15 th of current month). Workout pay and allowances of an employee in the respective folio and columns for the month in establishment register, after verifying that: <ol style="list-style-type: none"> 1. Leave (if applied for) has been sanctioned, 2. Annual increment if due in the month is sanctioned, 3. Increase in the rate of allowance/ s consequent to revision coming into effect is/are reckoned 4. An additional increment if any sanctioned is also considered, Tally the gross amount with total deductions plus Net amount payable.	Establishment Assistant
4.02 Prepare roll for the month extracting details of employees / officers from the establishment register. There shall be one pay roll for both Regular and Maintenance Establishment employees of an office (Section / Sub-division / Division/ Circle etc.).		Establishment Assistant	
4.03 While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in each folio in the column provided in Establishment Register.		Establishment Assistant	
4.04 After preparing pay roll of an office, strike total of each column. Ensure that net amount plus deductions agrees with gross amount in the pay roll.		Establishment Assistant	

Activity 3: PREPARATION OF MONTHLY SALARY BILLS (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4.05.		Enter details such as Name of the office, Month for which the roll is prepared, Gross amount, deductions payable (like I.T., LIC, Employees Co-op societies etc.) / adjustable total deductions (like HBA / MCA / Festival Advance, recoveries from salaries if any etc.) and Net amount payable in the space provided in first page and last page of the pay roll.	Establishment Assistant
4.06		Enter amount creditable to salary payable account (Account Code 44.310 /Applicable A/c Codes under 75.1, 75.2, 75.3 & 75.4 – Appropriate voltage class) and deductions adjustable by credit to different Account codes shall be recorded in detail, noting J.V. No. & Date on the first page of the pay roll.	Establishment Assistant
4.07		<p>PREPARATION OF SUBSISTENCE ALLOWANCE BILL: -</p> <p>An employee placed under suspension is entitled for Subsistence allowance at an amount equal to the pay that the employee would have drawn had he been on leave on Half pay. If the period of suspension exceeds six months, the competent authority may vary the amount of subsistence allowance for any period subsequent to the period of first six months as follows: -</p> <p>The amount of subsistence allowance may be increased by a suitable amount not exceeding 50 % of the subsistence allowance admissible during the period of first six months, if in the opinion of the authority, the period of suspension is prolonged for reasons not attributable to the employee. If on the contrary, the reasons are attributable to the employee, the amount of subsistence allowance may be reduced by a suitable amount not exceeding 50 % of the subsistence allowance admissible during the period of first six months. The amount of Dearness allowance and other allowances are to be regulated with reference to <u>increase or decrease in the amount of subsistence allowance</u> as the case may be.</p> <p>Following deductions shall be made from subsistence allowance: -</p> <p>a) Income Tax, if the income is taxable</p>	Establishment Assistant

Activity 3: PREPARATION OF MONTHLY SALARY BILLS (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>b) House Rent c) Repayment of loans and advances taken from the Corporation d) LIC policy premium <u>with consent of the employee</u> e) Amount due to Co-op. societies <u>with consent of the employee</u></p> <p>Following <u>should not be</u> deducted from subsistence allowance: - a) Amount due on court attachments b) Recovery of loss to the Corporation for which the employee is responsible.</p> <p>Note: - The authority keeping the employee under suspension may exercise discretion to decide whether recovery should be held wholly in abeyance during the period of suspension. If it is decided to effect recovery, rate of recovery should not in any case exceed 1/3 of the gross amount of subsistence and other allowances admissible.</p>	Establishment Assistant
4.08		Wherever, warrants of attachment of pay and allowances of an employee for DEBT are received from courts, the amount has to be recovered from the salary of the employee and remitted to the court concerned.	Establishment Assistant
4.09		<p>PREPARATION OF SUPPLEMENTARY PAY ROLLS: -</p> <p>Supplemental pay rolls shall be worked out in respective columns of the month in the folio meant for each employee, duly noting B.R. No. & Date assigned to the supplemental pay roll. After preparing claim in the Establishment Register, details shall be extracted to the supplemental roll and closed in the same manner as monthly pay roll. Space provided under certificate on first page of the pay roll shall be used for recording certificates while passing supplemental pay rolls. Pay drawing officers shall thoroughly verify claims in the supplemental rolls recording necessary certificates and ensure that such claims are entered in establishment register.</p>	Establishment Assistant

Activity 3: PREPARATION OF MONTHLY SALARY BILLS (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4.10		<p>PREPARATION OF ROLLS OF OTHER CLAIMS: - In the Establishment Register, separate columns meant for drawing Festival Advance, Leave surrender, Shift allowance, Overtime allowance, Double wages, Leave salary advance in respect of employee for whom the folio is meant, are available. Whenever, any of these claims are to be drawn, it shall be worked out in the appropriate columns. A roll shall be prepared in the same manner for as done for monthly Pay roll.</p>	Establishment Assistant
4.11		<p>PASSING OF SALARY BILLS OF SELF DRAWING OFFICERS: - On receipt of pre-receipted salary bill in the prescribed format from each Officer of Group A & B seven days before the last working day of the month to which the claim relates, verify that required certificates are furnished and necessary deduction statements are enclosed. Ensure that the claims preferred are correct in all respects and record all the relevant details in the folio of the particular officer opened in the establishment register.</p>	Establishment Assistant
4.12		<p>DRAWAL OF FIRST SALARY IN THE ESTABLISHMENT: -</p> <p>a) In case of employees drawing salary for the first time in the particular establishment on reporting after Transfer / Promotion- Raise demand in the scale register as per LPC. In case of promoted employee, re-fix the pay on promotion, if eligible.</p> <p>b) In case of employees newly appointed- Ensure Compliance with the terms and conditions of appointment by the employee. Obtain Medical Certificate in the prescribed format Raise demand in the scale register as per pay indicated in the appointment order. Also ensure that Service Register is opened.</p> <p>c) In respect of self-drawing officers – obtain copy of charge report. Raise demand in the establishment register on the basis of LPC / pay slip issued by O/O The CFA.</p>	Establishment Assistant

Activity 3: PREPARATION OF MONTHLY SALARY BILLS (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		4.13 After recording necessary certificates, Pay rolls / Pay bills shall be sent to AAO and AO for verification along with Scale Register and Salary abstract register .	Establishment Assistant
5	Checks to be exercised	Scrutinise claims in the Establishment Register and affix dated initials in the column earmarked for it. Check pay roll / supplemental pay roll with reference to claims worked out and recorded in the Establishment Register for each employee, before passing the pay roll / supplemental roll for payment. In respect of salary bills of self-drawing officers, ensure that authorised deductions are made even if the officer has omitted to deduct such amount.	AAO
6	Accounting entries	* 75.110 to 75.115 Salaries-RE/ M R. T / Stores / Others Dr. * 75.310 to 75.315 DA – R. E / M .R .T / Stores / Others Dr. * 75.410 to 75.415 Other allowances – R.E / MRT / Stores / Others Dr. * 75.416 to 75.420 H R A & Others – R .E / M RT / Stores / Others Dr. To 44.3100 Salary Payable To 27.1 (Series) Loans / Advances – Interest bearing To 27.2*(Series) Loans / Advances Interest Free To 28.4010 Amt. Recoverable from employees To 44.1420 Provision for FBF To 46.9200 Security deposit from employees * Relevant Activity Code Number to be indicated.	Establishment Assistant
7	Reports / M. I. S to be generated	Credit A. T under I. U. A A/c 36.2 along with HBA / MCA / Computer advance Recovery Statements to be sent to the A. O (Advances) O/O the CCA, for acceptance.	Establishment / Compilation Assistant
8	Link to next activity	1.Salary bills to cash section under acknowledgement. 2.Journal Voucher to the General Compiler	Establishment Assistant
Pay Drawing officer is personally responsible for deduction of Income Tax and it's remittance as per relevant provisions of the Income Tax Act. It is therefore incumbent upon the drawing officers to review each case and deduct monthly Income tax from the salary of employees / officers. On closure of the Financial Year prescribed returns shall be filed with Income tax authorities without fail.			

Activity 4: PASSING OF ADVANCE BILLS - PAY ON TRANSFER / T.A / LEAVE SALARY

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	Board Employees Service Regulation (BESRs) Accounts Manual - Volume II, Part 'B' Circulars / Orders issued by the Corporation from time to time	
2	Sources And Inputs	Employee's Application, O.M. Sanctioning the Advance. Requisition-cum-voucher for Advance from the Employee	
3	Relevant books / Records to be maintained	Schedule, Establishment Register	
4	Instructions for the activity to be carried out	<p>4.01 ADVANCE OF PAY: - This advance may be granted to an employee under order of transfer involving change of station. The amount of Advance sanctioned shall not exceed 1 month's basic pay, which the employee was receiving immediately before transfer. The advance may be allowed to be drawn at the new station soon after arrival of the employee there, on production of LPC showing that no advance was drawn at the old station. Advance of one month's pay may be granted to an employee deputed for training to Training institutions within India and returning there-from after training. This advance is <u>not admissible if transfer is at own request</u>. The amount of advance of pay is to be recovered from salary of the employee in three monthly installments commencing from the month in which the employee draws a full month's salary on joining the new post. The fact of drawal of Advance of salary shall be noted in the LPC.</p> <p>4.02 ADVANCE OF T.A.: - Advance for journeys on tour either within the state or outside the state under competent sanction may be granted. The advance shall be restricted to full Railway / Bus / Air fair (both ways) <u>plus 90% of admissible daily allowance for halt not exceeding 30 days and Meterage</u>. Advance drawn is to be adjusted in the month following the month of completion of the tour. A second advance shall not be granted until an account has been given in respect of the first advance drawn. The fact of drawal of Advance of T.A shall be noted in the LPC in case of transfer.</p>	Establishment Assistant
			Establishment Assistant

Activity 4: PASSING OF ADVANCE BILLS - PAY ON TRANSFER / T.A / LEAVE SALARY (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		4.03 LEAVE SALARY ADVANCE: -Temporary or permanent employees proceeding on leave for not less than 30 days at a stretch may be paid one month's net leave salary as advance. The advance should be based on the leave salary (including all allowances) due for the first month of the leave after making allowances for deductions towards funds, advances, Income Tax etc. In respect of Group C & D employees, the advance will be drawn in the establishment pay bills. In case of Group A & B employees, it will be drawn on their pay bill enclosing authority sanctioning advance. The advance is recoverable from the claims of leave salary for the first month. When first 30 days of the leave are spread over two months, recovery of advance shall be made pro-rata.	Establishment Assistant
05	Checks to be exercised	Verify admissibility of the advance applied for .	AAO
06	Head of account to be debited	27.201- L&A to Staff – Advance of Pay 27.202- L&A to Staff – Travel Advance. 27.206- L&A to Staff – Other Loans & Advances Relevant Advance Account Codes as the case may be.	Establishment Assistant
07	MIS / Reports to be generated	NIL	
08	Link to next activity	Advance bills to be sent to cash section under acknowledgement.	Establishment Assistant

Activity 5 – issue of last pay certificate (LPC): -

The pay drawing officer has to issue a last pay certificate a) when an employee is transferred or deputed to another establishment b) When an employee is promoted to a post under Group B or from maintenance establishment to Regular establishment c) when an employee is reverted from a post under Group A / B to a post under Group C or from regular establishment to maintenance establishment and d) on retirement or death of the employee while in service.

The pay drawing officer should not issue LPC until the date and hour making over charge on transfer / retirement or death of an employee while in service is known. Without LPC, pay and allowances should not be drawn in respect of the employee joining the post on transfer. In the LPC details of all kinds of claims, deductions, Advances drawn like Advance of pay, TA, FA and such other recoverable amounts shall be clearly noted and certificates furnished by the pay drawing officer.

Activity 6: PASSING OF FESTIVAL ADVANCE BILL

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	Accounts Manual - Volume II, Part 'B' Circulars / Orders issued by the Corporation from time to time	
2	Sources and Inputs	Employee's Application, O.M. Sanctioning the Advance.	
3	Relevant Books / Records to be maintained	Establishment Register	
4	Instructions for the activity to be carried out	4.01. Festival advance may be sanctioned on specific requisition from an employee, requesting grant of the same. It shall be sanctioned irrespective of the pay and group to which the employee belongs. The amount of the advance shall be equal to <u>75% of the basic pay rounded off to nearest multiple of Rs.10/- subject to a maximum of Rs.2000/-</u> . The advance is admissible only for one festival during the Financial Year, with the exception of some important festival like Ugadi, Easter etc., falling twice in the same financial year in which case second advance may be sanctioned provided the previous advance is fully recovered. The advance shall not be granted to temporary employees, who are not likely to continue in service for at least 12 months beyond the month in which the advance can be drawn and paid. The advance shall be sanctioned only to those who are on duty or on leave with leave salary or on Maternity leave at the time of drawal of advance. The advance shall be drawn with previous sanction and disbursed not earlier than a fortnight and not later than the day (the first day) of the festival. Separate roll shall be prepared for festival advance. The amount of advance shall be recovered in 10 monthly installments commencing from the month following the festival. The festival advance paid and amount recovered shall be noted against respective names of employees in the establishment register.	Establishment Assistant
5	Checks to be exercised	Verify admissibility of the advance applied for	AAO
6	Head of account to be debited	27.203- L&A to Staff – Festival Advance	Establishment Assistant
7	MIS / Reports to be generated	NIL	
8	Link to next activity	Festival Advance bills to Cash Section under acknowledgement.	Establishment Assistant

Activity 7: Passing of Earned Leave Surrender (ELS) Bills

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	BESRs, Volume-II, Circulars issued by the Corporation from time to time	
2	Source / Input	OM of Competent Authority. Attendance Register / Extract.	
3	Relevant Records and Books	Establishment Register, Service Register of Employees.	
4	Instructions for the activity to be carried out	4.01 Application for surrender of leave in the prescribed form has to be submitted by the applicant, fifteen days in advance of intended date of surrender. It shall be verified that the date of surrender is specifically indicated and is prospective. Verify Earned leave title to ensure that the number of days leave surrendered is at the credit of the applicant. In respect of Group "A" officers, forward leave surrender application to the Office of the CFA and obtain leave title.	Establishment Assistant
4.02		Verify that applicant has put in <u>a minimum service of One year</u> as on the date of surrender. In respect of workmen, surrender of earned leave shall be to the extent of a minimum of 30 days and a maximum of 60 days in a year subject to the condition that there should be a minimum interval of 12 months between any two surrenders. In respect of Officers, it shall be verified that the period of surrender is not less than or not more than 30 days in a BLOCK PERIOD of two calendar years commencing from the year 1999. For example, 1-1-1999 to 31-12-2000, 1-1-2001 to 31-12-2002 etc. ELS bill has to be preferred by them for the Establishment Section to pass the same observing the procedure detailed herein. If the above conditions are fulfilled, put up an O.M. accepting surrender of leave with details of leave surrender period.	Establishment Assistant
4.03		Verify that during the period covered by leave surrender, the applicant has not availed any kind of leave other than casual leave from the attendance extract. Sanction accorded for leave surrender shall be cancelled if under some exceptional circumstances, the applicant avails leave during the period of leave surrender. In such cases, leave availed is debitable to Earned Leave Account only .	Establishment Assistant

Activity 7: Passing of Earned Leave Surrender (ELS) Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>4.04 The fact of leave surrendered shall be recorded in the Service Register / Service record before payment is made and got attested. The number of days of earned leave surrendered shall be debited to the leave account and balance of leave noted, under proper attestation. No payment towards leave surrender should be made without entering in the Service Register / Service record.</p>	<p>Establishment Assistant / AAO</p>
		<p>4.05 The leave allowances to be paid for the period of surrender of leave shall be Pay, Dearness Allowance, HRA and CCA and Special Pay and any other allowance if payable during leave as per Regulation 164 of BESRs (Ref Regulation 129(a) of BESRs also). Amount paid towards leave surrender is not liable for any deductions like Insurance premiums, Advances, House Rent Etc.</p>	<p>Establishment Assistant</p>
		<p>4.06 Amount towards leave surrender shall be due to be paid on the first working day of the following month if leave of one month from first day to the last day of the month is surrendered.</p> <p>If leave of one month surrendered is spread over two calendar months, amount towards leave surrender shall be due to be paid on the first working day of the following month subsequent to the month in which leave surrender period ends.</p> <p>If leave surrendered is for more than one month commencing from first day of the month, the first months leave surrender amount shall be due to be paid on the first working day of the following month with the balance becoming due on the first working day of the next following month.</p> <p>If the leave surrender is for more than a month commencing from the date later than the first day of the month, leave surrender amount shall be due to be paid for the first month on the first working day of the month following the expiry of one month from the date of surrender and for the rest of the leave surrender period, amount shall be due to be paid on the first working day of the next following month subsequent to the month in which leave surrender period ends.</p>	<p>Establishment Assistant</p>

Activity 7: Passing of Earned Leave Surrender (ELS) Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4.07		Employees on deputation (Foreign Service) are entitled to surrender of leave subject to the conditions laid down under Sub-Para 13 Para 504 of Accounts Manual – Volume II – Part B.	Establishment Assistant
4.08		In case of employees retiring from Corporate Service, the duty period from the date of leave surrender should be more than the period of leave surrender so as to end in a few days before the date of retirement.	Establishment Assistant
4.09		An employee retiring on superannuation may opt for the benefit of encashing the earned leave at credit subject to a maximum of 240 days. Payment being equal to leave salary, the employee would be entitled to had he actually been sanctioned the leave for the period as on the date of retirement.	Establishment Assistant
4.10		In case of an employee who dies while in service, the person entitled to family pension shall be paid cash equivalent of leave salary as above subject to a maximum of 240 days. Requirement of surrender of earned leave for a minimum period of 30 days is not applicable in case of encashment of leave on the date of superannuation or death while in service of the employee.	Establishment Assistant
4.11		The benefit of surrender of leave would be admissible to employees retiring voluntarily, on invalid pension, reemployed or given extension of service on the date of their superannuation, retiring on compensation pension. However, the benefit shall not be extended to those employees who are compulsorily retired or removed or dismissed from service as a measure of penalty and to those who resign from corporate service.	Establishment Assistant
4.12		In respect of workmen, payment of leave surrender amount shall be arranged duly preparing a roll. In case of Officers, payment shall be arranged through Cheque.	

Activity 7: Passing of Earned Leave Surrender (ELS) Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
5	Checks to be exercised	Ensure admissibility, eligibility and correctness of the amount Ensure that necessary entries are made in the Service Register and Establishment register. Verify the leave account is debited for the total period of leave surrendered.	AAO
6	Accounting entries	75.617(ANC) – Earned Leave Encashment Dr. To 44.3100 – Salary Payable (Debit Head: 44.1300 – Provision for Leave Encashment - In case of retiring / employees who die while in service)	Establishment Assistant
7	Reports / M. I. S to be generated	NIL	
8	Link to next activity	Leave surrender bills / roll to Cash Section under acknowledgement	Establishment Assistant

Activity 8: Passing of TA Bills

For the purpose of regulating Travelling Allowance, employees are classified into categories based on the pay actually drawn by them with reference to orders issued from time to time. Accordingly, employees are classified into four categories. No Travelling allowance is admissible for any day if an employee does not reach a point or return thereto from a point not exceeding 8 K.M.s from the prescribed point. For the purpose of calculating Travelling allowance, normally a journey between two stations has to be performed by the shorter or the shortest of two or more practicable routes or by the cheaper or cheapest of such routes. Every employee has to submit his Travelling allowance bill in respect of tour for the month to the head of his office within one month of the close of the month in which journey is performed. If the journey extends beyond the calendar month, Travelling allowance bill has to be submitted to the extent journey / halt is completed on the last day of that month. In respect of T.A. bill related to transfer of the employee to a new station, the bill has to be submitted within one month of the close of the month in which journey was performed. Failure to submit the T.A. bill within the prescribed time shall cause forfeiture of the claim for Travelling Allowance. Claim can be revived only under special circumstances by the competent authority before three months of close of the month of journey. Claims which are more than three months old, is to be treated as lapsed finally and cannot be revived except for extraordinary reasons. Unless, countersignature is specifically dispensed with in particular cases under general or special order of the Corporation, a bill for travelling allowance is payable, only after it is countersigned by the Controlling officer. The Controlling officer would be the superior officer or the drawer of the bill shall be the controlling officer provided he is a Group A or Group B Officer. Otherwise, the next higher officer shall be the controlling officer. No revision of Travelling allowance claims is permissible for whatever reason. A journey on transfer begins and ends at the actual residence of the employee. Any other journey begins or ends in any station at the duty point in that station.

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference to existing rules and procedure	BESRs, Volume-II, Circulars issued from time to time,	
2	Source / Input	T. A. bills of employees submitted through the respective sections / Sub-Division offices duly counter signed by the controlling officer. Journey approval from competent Authority, Delay condonation in case of delay in submission of bills.	
3	Relevant records and books	TA Schedule, Bills Register, TA Register, Advance of TA Schedule.	
4	Instructions for the transactions to be carried out	4.01. TA Bill for Journeys on Tour: - On submission of T. A. bill in the prescribed form, verify that it has been submitted within the end of the month succeeding the month in which Journey was performed. In case of any delay, obtain reason, examine the merits and in justifiable circumstances, obtain condonation of delay from competent authority.	Assistant (Case Worker)

Activity 8: Passing of TA Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>Verify that</p> <ol style="list-style-type: none"> 1. The journey performed is duly authorised by the competent authority 2. The bill is countersigned by the controlling officers 3. The dates & time of commencement of journey and return to Head quarters are clearly mentioned 4. Actual Bus Fare claimed is correct. In respect of journey performed by rail, the fare claimed is correct with reference to the entitlement. 5. Meterage claimed is correct with reference to distance if journey has been performed by road in eligible cases. 6. The allowance at the rates at which it is claimed is admissible / as per entitlement. 7. Required vouchers wherever necessary are enclosed 8. Prescribed Certificates are furnished by the employee. 9. The calculations are arithmetically correct 10. Advance of T.A. if drawn is adjusted and pass the bill for the balance amount to be paid. If the advance drawn is in excess of the claims preferred, ensure that the difference amount is paid immediately by the employee. 	
		<p>4.02 TA Bill for Journeys on Transfer: - On submission of T. A. bills in the prescribed form, verify that it has been submitted within the end of the month succeeding the month in which Journey was performed. In case of any delay, obtain reason, examine the merits and in justifiable circumstances, obtain condonation of delay from competent authority. Verify that</p> <ol style="list-style-type: none"> 1. The transfer of the employee is in the interest of Corporate Service and not at his request. 2. The bill is countersigned by the controlling officers 	<p>Assistant (Case Worker)</p>

Activity 8: Passing of TA Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>3. The dates & time of commencement of journey and arrival at the new station are clearly mentioned</p> <p>4. Actual Bus Fare claimed is correct. In respect of journey performed by rail, the fare claimed is correct with reference to the entitlement.</p> <p>5. Meterage claimed is correct with reference to distance if journey has been performed by road in eligible cases.</p> <p>6. The allowance at the rates at which it is claimed is admissible / as per entitlement.</p> <p>7. Required vouchers wherever necessary are enclosed</p> <p>8. Prescribed Certificates are furnished by the employee.</p> <p>9. The calculations are arithmetically correct</p> <p>10. Claims preferred in respect of Family members relates to the employees wife or husband, legitimate children, stepchildren and parents if residing with and wholly dependent on the employee.</p> <p>11. Advance of T.A. if drawn is adjusted and pass the bill for the balance amount to be paid. If the advance drawn is in excess of the claims preferred, ensure that the difference amount is paid immediately by the employee</p> <p>Transfer Grant shall be regulated as per Regln.362 (A) & Cost of transportation of personal effects claimed is as per eligibility (RefRegln 363 E of BESRs)</p>	
		<p>4.03 TA Bill for Home Travel: -</p> <p>On submission of T. A. bills in the prescribed form, verify that it has been submitted within the end of the month succeeding the month in which Journey was performed. In case of any delay, obtain reason, examine the merits and in justifiable circumstances, obtain condonation of delay from competent authority.</p> <p>Verify that</p> <p>1. Previous sanction of the controlling officer for availing HTC is obtained. (HTC can be availed during a spell of regular leave including casual leave also)</p>	<p>Assistant (Case Worker)</p>

Activity 8: Passing of TA Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<ol style="list-style-type: none"> 2. HTC is not availed in the same Block Period (with reference to entries made in the service register in case of Group B, C & D employees. In respect of Group A, ascertain the same from O/O the CFA) 3. The employee has put in not less than One year of continuous service. 4. Journey is performed to the place declared as HOME TOWN and recorded in the service register / History of Service of the employee. 5. Bill is countersigned by the controlling officers 6. The dates & time of commencement and closure of journey are clearly mentioned 7. Actual Bus Fare claimed is correct. In respect of journey performed by rail, the fare claimed is correct with reference to the entitlement. (Journey by Air conditioned Accommodation is not recognised) 8. Meterage claimed is correct with reference to distance if journey has been performed by road in eligible cases. 9. Required vouchers wherever necessary are enclosed.(While admitting the claims, may call for evidence of journey having actually been performed such as No.s of tickets, cash receipts etc. 10. Prescribed Certificates are furnished by the employee. 11. The calculations are arithmetically correct 12. Claims preferred in respect of Family members relates to the employees wife or husband, legitimate children, step children residing with and wholly dependent on the employee. 13. Advance of T.A. if drawn is adjusted and pass the bill for the balance amount to be paid. If the advance drawn is in excess of the claims preferred, ensure that the difference amount is paid immediately by the employee 	
		4.04 Record necessary entries of availment of HTC in the S.R / Service record under attestation.	Assistant. (Case Worker)

Activity 8: Passing of TA Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>4.05 TA Bill for Leave Travel Concession: - On submission of T. A. bills in the prescribed form, verify that it has been submitted within the end of the month succeeding the month in which Journey was performed. In case of any delay, obtain reason; examine the merits and in justifiable circumstances, obtain condonation of delay from competent authority.</p> <p>Verify that</p> <ol style="list-style-type: none"> 1. Previous sanction of the controlling officer for availing LTC is obtained. (LTC can be availed during a spell of regular leave like E.L., HPL / FPL, the duration of <u>which is not less than fifteen days</u>) 2. LTC is not availed at any time previously by the employee 3. The employee has put in not less than Ten years of continuous service. 4. Journey is performed to the <u>place declared in the application</u> for availing LTC. 5. The bill is countersigned by the controlling officers 6. The dates & time of commencement and closure of journey are clearly mentioned 7. Actual Bus Fare / Sea Fare claimed is correct. In respect of journey performed by rail, the fare claimed is correct with reference to the entitlement. (Journey by Air or by I class A/C by train or II class A/C / two tier sleeper or by Air conditioned Accommodation is not recognised) 8. Required vouchers wherever necessary are enclosed.(While admitting the claims, may call for evidence of journey having actually been performed such as No.s of tickets, cash receipts etc. 9. Prescribed Certificates are furnished by the employee. 10. The calculations are arithmetically correct 11. Claims preferred in respect of Family members relates to the employees wife or husband, legitimate children not exceeding two who are residing with and wholly dependent on the employee. 	<p style="text-align: center;">Assistant (Case Worker)</p>

Activity 8: Passing of TA Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		12. Advance of T.A. if drawn is adjusted and pass the bill for the balance amount to be paid. If the advance drawn is in excess of the claims preferred, <u>ensure that the difference amount is paid immediately by the employee</u>	
4.06		Record necessary entries of availment of LTC in the S.R / Service record under attestation.	Assistant (Case Worker)
4.07		LTC is not admissible in the following cases:- 1. Employee under suspension 2. A Person borne on work charged establishment 3. A Person borne on monthly rated establishment 4. A Person paid out of contingencies 5. A Person paid hourly, daily, weekly or monthly rates 6. A Person not in whole time employment 7. A Person employed on contract. 8. A Person appointed on Consolidated pay or salary. 9. A Person re-employed on contract basis after retirement.	Assistant (Case Worker)
4.08		TA Bill in respect of Other Journeys: - a) Claims of families of employees who die while in service: - The members of family of an employee who dies in service are entitled to claim reimbursement of actual expenses for travelling from last Head quarters of the deceased employee to the place where his family decides to draw family pension provided journey is completed <u>within six months after the death of the employee</u> . Fare and cost of transportation of personal effects shall be regulated as at Para 4.03 above. b) Claims of employees on retirement: - The retired employee is entitled to claim reimbursement of actual expenses for travelling from his last Head quarters to the place where the employee on retirement decides to draw the pension. Fare and cost of transportation of personal effects shall be regulated as at Para 4.03 above.	Assistant (Case Worker)

Activity 8: Passing of TA Bills (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>c) Journey to attend Departmental Examinations: - An employee is entitled to draw travelling allowance for journeys to and from the place where departmental examinations are held (wherein passing of departmental examination is obligatory / necessary for declaration of probationary period / obtaining promotion). Travelling Allowances as admissible on tour shall be regulated as at Para 4.01 subject of production of attendance certificate. This benefit is to be allowed only for two attempts and for subsequent attempts the employee himself has to meet the expenditure out of his pocket.</p> <p>d) Journey to give evidence: - An employee summoned to give evidence in a criminal case, in a civil case to which the Corporation is a Party or in a departmental enquiry is entitled to draw travelling allowance subject to the condition that if any travelling or subsistence allowance is paid as per rules of the court, shall claim the difference only with the travelling allowance claim being regulated as at Para 4.01</p>	
		4.09 Prepare T.A. bill Roll for each Sub-division / Section in respect of Group C&D employees. In respect of Group A & B officers; pass the bill after verifying the admissibility etc., as per Para 4.02, 4.04, 4.06, 4.09 as applicable.	Assistant (Case Worker)
5	Checks to be exercised	Verify the admissibility, eligibility, rates of allowances claimed	AAO
6	Accounting entries	<p>76.133(ACN) T. A. to employees Dr.</p> <p>To 46.410 Sundry Creditors for expenses</p> <p>To 27.202 Advances of T. A. / D. A</p> <p>To 28.401 Amount recoverable from employees</p>	Assistant (Case Worker)
7	Reports or MIS to be generated	NIL	
8	Link to next activity	Passed bills in respect of Group A&B Officers for issue of cheques and TA Bill Roll to cash section under acknowledgement.	Assistant (Case Worker)

Activity 9: Sanctioning of Increments.

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	BESRs & Circulars / Orders issued by the Corporation from time to time	
2	Source / Input	Service Register	
3	Relevant Records and Books	Establishment Register, Service Register.	
4	Instructions for the activity to be carried out	<p>4.01 Sanction of Annual Increment:- An increment accrues from the day following that on which it is earned. Annual Increment that has accrued should be drawn as a matter of course unless withheld by competent orders. An increment that accrues on a day other than the first day of the month shall be advanced to the first day of that month and subsequent increments regulated accordingly. The following shall be considered for sanction of Annual Increment.</p> <ol style="list-style-type: none"> I. In respect of new entrants, their probationary period should have been declared as successfully completed by the appointing authority. II. There shall be a gap of 12 calendar months from date of sanction of the previous increment. III. In case of availment of Extra-ordinary leave (LWA), other than on medical grounds, date of sanction of Annual increment shall be postponed by the period of extra-ordinary leave. 	Establishment Assistant
		The rate of Annual Increment due for sanction shall be verified with the time scale, the employee is borne on prior to sanction.	Establishment Assistant
		In respect of Group B, C & D employees, entry shall be made in the Service Register under attestation duly recording the stage to which basic pay stands raised in the time scale. In respect of Group A Officers, on sanctioning of Annual Increment, Pay slips are issued from O/O The CFA after making necessary entries in the service record. In respect of Group B Officers, the establishment section shall issue pay slips to the concerned officer.	Establishment Assistant
		The pay slip shall be prepared in duplicate. Original is to be given to concerned officer and duplicate sent to the concerned pay drawing officer. Fresh pay slip has to be issued when there is change in the rate of basic pay.	Establishment Assistant

Activity 9: Sanctioning of Increments (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		The fact of sanction of Annual Increment shall be noted in the Establishment Register duly entering the Revised Pay after sanction , OM No. and date / Pay slip No. and date.	Establishment Assistant / AAO
		<p>4.02 Sanction of Advance Increments: - Advance increments are sanctioned to eligible employees for acquiring higher / additional qualifications prescribed for the post other than for recruitment / promotion as per R&P Regulations. Advance increments are sanctioned subject to the conditions that</p> <ol style="list-style-type: none"> I. It is admissible only once during the entire service II. It is sanctioned without prejudice to normal increments III. In respect of employees under probation, it shall be granted from the date of satisfactory completion of probationary period or from the date of announcement of result of prescribed / higher additional qualification whichever is later. It shall be sanctioned from the date of announcement of results of the examination. IV. Advance increment shall not be granted beyond the maximum of the time scale applicable to the post held by the eligible employee at the time of grant of the same. 	Establishment Assistant
		The rate of Advance Increments due for sanction shall be verified with the time scale, the employee is borne on prior to sanction.	Establishment Assistant
		In respect of Group B, C & D employees, entry shall be made in the Service Register under attestation duly recording the stage to which basic pay stands raised in the time scale. In respect of Group A Officers, on sanctioning of Advance Increment by the competent authority, Pay slips are issued from O/O The CFA after making necessary entries in the service record. In respect of Group B Officers, the establishment section shall issue pay slips to the concerned officer to whom Advance increments are sanctioned by the competent authority.	Establishment Assistant

Activity 9: Sanctioning of Increments (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		Pay slip shall be prepared in duplicate. Original is to be given to concerned officer and duplicate sent to the concerned pay drawing officer. Fresh pay slip has to be issued when there is change in the rate of basic pay.	Establishment Assistant
		The fact of sanction of Advance Increment shall be noted in the Establishment Register duly entering the Revised Pay after sanction, OM No. and date / Pay slip No. and date.	Establishment Assistant
4.03		<p>Sanction of Additional Increments: - Additional increment is sanctioned to eligible employees for passing prescribed departmental examination / Test either for satisfactory completion of probationary period or for promotion to higher post as per R&P Regulations. <u>Only one increment in the existing time scale shall be sanctioned during the entire service without prejudice to normal increment.</u> It shall be sanctioned from the date of passing the latest department examination or Kannada Language Test prescribed or should have obtained exemption from passing the Kannada Language Test.</p>	Establishment Assistant
		The rate of Additional Increment due for sanction shall be verified with the time scale, the employee is borne on prior to sanction.	Establishment Assistant
		In respect of Group B, C & D employees, entry shall be made in the Service Register under attestation duly recording the stage to which basic pay stands raised in the time scale. In respect of Group A Officers, on sanctioning of Additional Increment by the competent authority, Pay slips are issued from O/O The CFA after making necessary entries in the service record. In respect of Group B Officers, the establishment section shall issue pay slips to the concerned officer to whom Additional increment is sanctioned by the competent authority.	Establishment Assistant
		Pay slip shall be prepared in duplicate. Original is to be given to concerned officer and duplicate sent to the concerned pay drawing officer. Fresh pay slip has to be issued when there is change in the rate of basic pay.	Establishment Assistant
		The fact of sanction of Additional Increment shall be noted in the Establishment Register duly entering the Revised Pay after sanction, OM No. & date / Pay slip No& date.	Establishment Assistant

Activity 9: Sanctioning of Increments (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>4.04 Sanction of Stagnation Increment: - Stagnation increment is sanctioned to an officer (Other than those who are covered under the definition of workmen) who draws the pay in the time scale of pay which carry annual rate of increment and has reached or reaches the maximum of the scale of pay applicable. Stagnation increment can be sanctioned annually at the rate of increment last drawn limited to five and be counted as part of pay for all purposes. The first stagnation increment may be granted from the date immediately following the completion of one year from the date of reaching the maximum of the pay scale and subsequent stagnation increment shall accrue every year thereafter. Sanction of stagnation increment is subject to the condition that</p> <ol style="list-style-type: none"> I. The officer should have satisfactory record of service and be otherwise eligible for normal increment in the time scale of pay but for reaching the maximum of the scale. II. Satisfactory record of service for sanction of stagnation increment being determined in the same manner as suitability for promotion III. The officer has not foregone his promotion voluntarily or has not after his promotion sought reversion on his own accord to the lower post held by him before his promotion. 	Establishment Assistant
		The rate of Stagnation Increments due for sanction shall be verified with the time scale; the employee is borne on prior to sanction.	Establishment Assistant
		In respect of Group B, employees, entry shall be made in the Service Register under attestation duly recording the stage to which basic pay stands raised in the time scale. In respect of Group A Officers, on sanctioning of Stagnation Increment by the competent authority, Pay slips are issued from O/O The CFA after making necessary entries in the service record. In respect of Group B Officers, the establishment section shall issue pay slips to the concerned officer to whom stagnation increment is sanctioned by the competent authority.	Establishment Assistant

Activity 9: Sanctioning of Increments (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		Pay slip shall be prepared in duplicate. Original is to be given to concerned officer and duplicate sent to the concerned pay drawing officer. Fresh pay slip has to be issued when there is change in the rate of basic pay.	Establishment Assistant
		The fact of sanction of stagnation Increment shall be noted in the Establishment Register duly entering the Revised Pay after sanction , OM No. & date / Pay slip No. & date.	Establishment Assistant
4.05		<p>Sanction of Special Increment: - Special increment is sanctioned for promoting small family norms. An employee or whose spouse undergoes sterilisation operation after having one surviving child or having two living children is eligible for a special increment in the form of Personal Pay subject to the following conditions.</p> <ol style="list-style-type: none"> I. In the case of a male employee he should not be over 50 years and his wife should be between 20 and 45 years of age. In case of female employee she must not be over 45 years and her husband must not be over 50 years. II. The sterilisation operation is conducted in Government Hospital or Hospital run by a local body and sterilisation certificate in the prescribed form produced. In case the sterilisation operation is conducted in private Nursing Home / Hospital, the certificate shall be countersigned by DMO / Authorised Medical Attendant of Government Hospital III. An undertaking shall be furnished by the employee in the prescribed form. 	Establishment Assistant
		The rate of special increment to be sanctioned, as personal pay would be equal to the amount of next increment due at the time of sanction and remains fixed during the entire service. It will not count for further increase in pay either in the same post or on promotion. If an employee has reached the maximum of the time scale the rate of special increment would equal to the amount of increment last drawn.	Establishment Assistant

Activity 9: Sanctioning of Increments (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		The benefit of the increment would be admissible from the first of the month following the date of sterilisation. In case if the employee is on regular leave, and undergone sterilisation, the benefit of special increment would accrue from the first month following the date of return to duty after the expiry of the leave.	Establishment Assistant
		The rate of special Increments due for sanction shall be verified with the time scale; the employee is borne on prior to sanction.	Establishment Assistant
		In respect of Group B, C & D employees, entry shall be made in the Service Register under attestation duly recording the stage to which basic pay stands raised in the time scale. In respect of Group A Officers, on sanctioning of Annual Increment, Pay slips are issued from O/O The CFA after making necessary entries in the service record. In respect of Group B Officers, the establishment section shall issue pay slips to the concerned officer.	Establishment Assistant
		Pay slip shall be prepared in duplicate. Original is to be given to concerned officer and duplicate sent to the concerned pay drawing officer. Fresh pay slip has to be issued when there is change in the rate of basic pay.	Establishment Assistant
		The fact of sanction of Special Increment shall be noted in the Establishment Register duly entering the Revised Pay after sanction. OM No. & date / Pay slip No. & date.	Establishment Assistant
5	Checks to be exercised	Verify the admissibility of the type of increment to be sanctioned.	AAO
6	Accounting entries	NIL	
7	Reports / M. I. S to be generated	NIL	
8	Link to next activity	Preparation of Salary Bill.	Establishment Assistant

Activity 10 – Regulation of Pay

Under general conditions, an employee shall begin to draw pay and allowances attached to his post with effect from the day he assumes duties of that post and shall cease to draw as soon as he relinquishes charge of that post. If the assumption of duties takes place in the afternoon i.e. after 12 noon, the employee will be entitled to pay and allowances from the following day. A promotion involving change of duties takes effect from the date on which an employee assumes duties of that post. An employee recruited to corporate service shall draw the minimum pay of the time scale of the post to which he is appointed. In case of In-service candidate appointed regularly as per relevant regulations to any other post, his initial basic pay is to be fixed in the scale of pay of the post to which he is appointed at such stage that it shall not be less than the basic pay he was drawing in the last post held by him.

When an employee is promoted to a next higher post, his initial pay in the time scale of the higher post is to be fixed at the stage next above the pay in the time scale of the lower post at the time of such fixation. The Annual increment in the time scale of the new post shall be sanctioned on the date he would have been entitled to sanction of the same in the lower post and future annual increment regulated from that date. (Regulation of Pay - Section B (25 to 46 of BESR shall be referred to for full details)

Activity 11 – Regulation of Allowances

Compensatory Allowances are so regulated that they are not on the whole a source of profit to the employees. Sanction of the Corporation is required for grant of any new allowance or for changing the amount or scope of existing allowances. Except where specifically provided a compensatory allowance attached to a post is payable in full only to the employee actually performing duties of that post and is not payable either in whole or in part to anyone else. In the table given below, compensatory allowances presently being paid are narrated in brief.

Sl.No.	Name of Allowance	Feature of The Allowance
1	Dearness Allowance (DA)	This is a compensatory allowance paid to neutralise effects of rise in the cost of living. It is payable at different rates as a percentage with reference to Basic pay drawn by the employees. The percentage of rate of this allowance is subject to variation from time to time (At present revision of rate of DA is effected once in six months i.e. on 1 st of January & 1 st of July every year). DA is payable during periods of Deputation, Leave with allowances (other than study-leave) and suspension.
2	House Rent Allowance (HRA)	<ol style="list-style-type: none"> 1. HRA is payable to employees in relation to the basic pay drawn by them as a percentage with reference to their place of working. For the purpose of regulating payment of HRA, cities, towns and other places are classified as A, B1, B2, C, and D & E with reference to population of the place. 2. HRA is payable with reference to the place of duty irrespective of the place of residence of the employee. 3. Employees are entitled to HRA if they are not provided with rent-free quarters. 4. It is applicable to all full-time employees who are on time-scale of pay. 5. An employee is not eligible for HRA if his / her spouse has been allowed rent free accommodation at the same station irrespective of whether he/she resides in that accommodation or resides separately in the accommodation rented 6. An employee to whom designated quarter is available but does not occupy the same will not be eligible for HRA. 7. Payment of HRA involving fraction of 0.50 paise and above is to be rounded off to the next Rupee and fraction of less than 0.50 paise ignored. 8. Payment of HRA shall be regulated during leave, suspension, joining time and training as per relevant provisions of Service Regulations.

Activity 11 – Regulation of Allowances (Contd.)

Sl.No.	Name of Allowance	Feature of The Allowance
3	City Compensatory Allowance	<ol style="list-style-type: none"> 1. CCA is payable to employees in relation to the basic pay drawn by them at <u>prescribed slab rates</u> with reference to their place of working. For the purpose of regulating payment of CCA, cities are classified as A, B1, B2 with reference to population of the place. 2. CCA is payable with reference to the place of duty irrespective of the place of residence of the employee. 3. Payment of CCA shall be regulated during leave, suspension, joining time and training as per relevant provisions of service regulations.
4	Construction Allowance	Construction Allowance is payable to employees who are actually engaged on construction works of such magnitude as may be determined by the Board. It is purely a local allowance paid at such rates as fixed by the Corporation from time to time. <u>It is not payable in addition to other allowances like rural allowance, special pay or other local allowances, but option is allowed to employees to draw either this allowance or other allowances admissible to them.</u>
5	Special Locality Allowance	Special Locality allowance is payable to the employees at the rates prescribed if cost of living in such localities where the employees are working is abnormally high owing to its remoteness or owing to large labour on construction works nearby or both. This allowance is payable at present to employees working in the following places. Jog falls, Hulical, Gogi branch, Hunsangi, Khadra, Kudasalli, Gerusoppa, Somanahalli, Mastikatte, Varahi project, Shakthi nagar, Gataprabha, Dandeli, Supa, Malleswara (Kuderamukh project), Shimsha & Shiva, Munirabad, Upper Krishna Project, B.R. Project, T.K. Halli and Tippagondanahalli.
6	Hill Allowance	Employees working at the following places are eligible for payment of Hill Allowance at the rates prescribed from time to time. Nandi, Kemmannagundi, Mercera, Bhagamandala, Madeswara hills, B.R. hills and other hill stations.
7	Hot stick Allowance	Hot line Personnel (both Workmen and Non Work-men) who work on Hot lines are eligible to be paid this allowance at the rates prescribed per day of work on the hot line irrespective of number of hours of work.

Activity 11 – Regulation of Allowances (Contd.)

Sl.No.	Name of Allowance	Feature of The Allowance
8	Specialised work Allowance	Specialised Work Allowance is payable at prescribed rate to officers / employees mentioned below: - Assistant Engineers, Assistant Executive Engineers (Elec) working in MPD, station maintenance (excluding shift engineers) MT Division, RT Division. Employees working in computer centre, Cauvery Bhavan, Bangalore upto and inclusive of the cadre of Assistant Executive Engineers and who actually operates the computer as Data Entry Operators or Programmers and work on development of software packages are also eligible for this allowance. Workmen working in stations, MT/RT/MPD (excluding office and shift staff) and AEEEs, AEEs & JEEs and other maintenance men (excluding office / store / shift staff) working in TC divisions if they are not paid overtime at that place of work, they are also eligible for payment of this allowance.
9	Rural Allowance	Rural allowance at prescribed rates is payable to officer / workmen working in rural camps where the population is less than 3000
10	Holiday Work Compensation	Holiday Work Compensation is payable at prescribed rates per day to the AEEE/AEE who are not eligible for payment of double wages and who attend to shift duties in receiving stations and sub-stations on notified holidays provided they do not opt for compensatory holiday.
11	Cash-Duty Allowance	Cash Duty Allowance at prescribed rates is payable to workmen who are in charge of cash duty. It is payable to an employee who works as substitute in place of regular cashier proceeding on leave (including Casual Leave not exceeding seven days)
12	Washing Allowance	Washing Allowance is payable to workmen for whom wearing of uniforms is compulsory at the rates prescribed from time to time.
13	Conveyance Allowance	Conveyance Allowance is payable at the prescribed rates to the employees working in posts to which the same is attached.

Activity 12 - Passing of Miscellaneous Bills

1. DOUBLE WAGES BILL

Sl. No.	Particulars	Description of the Activity		Person Responsible for the activity
1	Reference	Circulars / Orders issued by the Corporation from time to time		
2	Sources and Inputs	O.M. of the competent authority, Attendance Extract.		
3	Relevant Books / Records to be maintained	Establishment Register, Double wages register		
4	Instructions for the activity to be carried out	4.01	Twice the ordinary rate of Pay and Allowances are payable to employees who are called upon to work on any of the notified Holidays (Exclusive of Sundays, Other weekly Holidays) Note: AAO's & General / Counter Cashiers of revenue sections working on weekly /notified holidays are entitled for payment of Double Wages.	Establishment Assistant
		4.02	Verify attendance extract (which is countersigned by the competent authority) with reference to the Official Memorandum calling upon employee/s to work on the particular notified holiday to ascertain that the employee/s was / were called upon to work on the notified holiday.	Establishment Assistant
		4.03	Verify whether the employee has opted to avail a substitute holiday (Compensatory holiday). In such cases Double wages shall not be paid.	Establishment Assistant
		4.04	Calculate twice the ordinary rate of pay and allowances to be paid in respect of each employee who has worked on the notified holiday as per the O.M issued	Establishment Assistant
		4.05	Prepare roll for the month extracting details of employees / officers from the O.M. There shall be one roll for both Regular and Maintenance establishment employees of an office (Section / Sub-division).	Establishment Assistant
		4.06	While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in the concerned folio in the column provided in Establishment Register.	Establishment Assistant
		4.07	Enter details such as Name of the office, Month for which the roll is prepared and the amount payable in the space provided in first page and last page of the roll.	Establishment Assistant
		4.08	Enter the amount creditable to salary payable account (Account Code 44.310 / Applicable A/c Codes under 75.2 – Appropriate voltage class) noting J.V. No. & Date on the first page of the roll.	Establishment Assistant

1. DOUBLE WAGES BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		4.09 After recording necessary certificates, rolls shall be sent to AAO and AO for verification along with Scale Register and Double wages register	Establishment Assistant
5	Checks to be exercised	Verify admissibility with reference to rules. Verify pay and allowances considered for calculation. Verify correctness of the Journal Entries passed. Scrutinise claims in the Double Wages register and affix dated initials in the column meant for it. Check the roll with reference to claims worked out and recorded in the establishment register for each employee, before passing the roll for payment.	AAO
6	Accounting entries	75.4 (.ACN) – Other Allowances To 44.3100 Salary Payable Dr.	Establishment Assistant
7	MIS / Reports to be generated	NIL	
8	Link to next activity	Roll to be sent to Cash Section under acknowledgement	Establishment Assistant

2. SHIFT ALLOWANCE BILL

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	BESR, Accounts Manual Volume II - Part B Circulars / Orders issued by the Company from time to time	
2	Sources and Inputs	O.M. of the competent authority, Attendance Extract & Shift Attendance Extract for the month with necessary certificate (indicating the shift in which employees have worked).	
3	Relevant Books / Records to be maintained	Establishment Register & Shift Allowance Register.	

2. SHIFT ALLOWANCE BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity	
4	Instructions for the activity to be carried out	4.01	Shift allowance is payable to Workmen / Officers deployed to evening / night shifts (including watch and ward, Stations and Telex operators)	Establishment Assistant
		4.02	Verify the Attendance Extract with reference to Shift Attendance Extract to check the employees' attendance on the date on which shift allowance is to be paid.	Establishment Assistant
		4.03	From the shift attendance extract compute the number of shifts limiting the same to 14 shifts and put up O.M. sanctioning Shift Allowance. Necessary entries shall be made in Shift Allowance Register.	Establishment Assistant
		4.04	Shift allowance shall be regulated as follows: - a) Those who have put in not less than 14 shifts in a calendar month – Basic Pay X 5/100 b) Those who have put in less than 14 shifts in a calendar month – Basic Pay X5/100 X No. of shifts put in / 14 subject to a minimum of Rs.10.00 per shift (at present) Note: Night shift means a shift, which covers or extends over any period of the night between 6 PM and 6 AM.	Establishment Assistant
		4.05	Prepare roll for the month extracting details of employees / officers from the Shift Allowance Register. There shall be one roll for both Regular and Maintenance establishment employees of an office (Section / Sub-division/ Stations).	Establishment Assistant
		4.06	While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in concerned folio in the column provided in Establishment Register.	Establishment Assistant
		4.07	Enter details such as Name of the office, Month for which the roll is prepared and the amount payable in the space provided in first page and last page of the roll.	Establishment Assistant
		4.08	Enter amount creditable to salary payable account (Account Code 44.310 /Applicable A/c Codes under 75.4 – Appropriate voltage class) noting J.V. No. & Date on the first page of the roll.	Establishment Assistant
		4.09	After recording necessary certificates, rolls shall be sent to AAO and AO for verification along with Scale Register and Shift Allowance register	Establishment Assistant

2. SHIFT ALLOWANCE BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
5	Checks to be exercised	Verify admissibility with reference to rules. Verify pay taken for calculation. Verify correctness of the Journal Entries passed. Scrutinise Shift allowance claims and affix dated initials in the column meant for it. Check the roll with reference to claims worked out and recorded in the establishment register for each employee, before passing the roll for payment.	AAO
6	Accounting entries	75.4 (.ACN) – Other Allowances To 44.310 Salary Payable	Dr. Establishment Assistant
7	MIS / Reports to be generated	NIL	
8	Link to next activity	Roll to be sent to Cash Section under acknowledgement.	Establishment Assistant

3. LEDGER AWARD BILL

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	Circulars / Orders issued by the Corporation from time to time	
2	Sources and Inputs	Attendance Extract, Ledger Number-wise proposal from the Revenue Sub-Division / Section, duly certified, DCB Statement of Sub-Division / Section, O.M. of the competent authority	
3	Relevant Books / Records to be maintained	Establishment Register & Ledger Award Register.	
4	Instructions for the activity to be carried out	4.01 Ledger Award is payable to Ledger Clerks maintaining consumer's ledger accounts and Senior Assistants in-charge of a group of ledgers for Supervising consumers' ledger accounts over and above the number of installations fixed as per Work Load Norms.	Establishment Assistant

3. LEDGER AWARD BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
4.02		On receipt of the proposal for sanction of ledger award, ledger clerk-wise, verify: - 1. That the concerned ledger clerk has not availed more than three days of leave in the month. 2. That the ledger clerk, Senior Assistant in charge of supervising the ledgers and Head of the Revenue Section have certified that the ledger clerk has maintained ledger accounts of more than 750 live installations and that the ledger clerk has not availed leave for more than three days. 3. That the number of live installations statement ledger-wise / tariff-wise of the sub-division / section is enclosed and tallies with the figures furnished ledger clerk-wise in the proposal. 4. That the conversion factor applied for the particular tariff is correct and number of installations arrived at after conversion is arithmetically correct.	Establishment Assistant
4.03		Verify that sum total of number of installations of all ledger clerks as per proposal for sanction of ledger award tallies with the number of installations as per DCB statement submitted by the Sub-division / Section for the month already available in the Division office	Establishment Assistant
4.04		Arrive at the total number of installations after conversion in excess of 750 installations and calculate ledger award payable for the month at the rate of 50 paise per installation.	Establishment Assistant
4.05		In case the ledger clerk has availed leave for more than 3 days in a month, payment of ledger award shall be proportionately reduced and paid to the ledger clerk who was in additional charge during the period of leave of the incumbent.	Establishment Assistant
4.06		Senior Assistant in-charge of supervision of a group of ledgers, shall be paid ledger award at the rate of 8 paise per installation in excess of 5200 installations after conversion in case the number of installations supervised exceeds 5800 installations per month. If a Senior Assistant supervising group of ledgers avails leave, the employee in-charge of the post of the incumbent is entitled for charge allowance only and not Ledger Award.	Establishment Assistant

3. LEDGER AWARD BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		4.05 Prepare roll for the month extracting details of employees from the Ledger award Register. There shall be one roll for employees of an office (Section / Sub-division).	Establishment Assistant
		4.06 While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in each folio in the column provided in Establishment Register.	Establishment Assistant
		4.07 Enter details such as Name of the office, Month for which the roll is prepared and the amount payable in the space provided in first page and last page of the roll.	Establishment Assistant
		4.08 Enter amount creditable to salary payable account (Account Code 44.310 /Applicable A/c Codes under 75.4 – Appropriate voltage class) noting J.V. No. & Date on the first page of the roll.	Establishment Assistant
		4.09 After recording necessary certificates, rolls shall be sent to AAO and AO for verification along with Scale Register and Shift Allowance register	Establishment Assistant
5	Checks to be exercised	Verify admissibility with reference to rules. Verify rates applied for calculation. Verify correctness of the Journal Entries passed. Scrutinise Shift allowance claims and affix dated initials in the column meant for it Check the roll with reference to claims worked out and recorded in the establishment register for each employee, before passing the roll for payment.	AAO
6	Accounting entries	75.4 (.ACN) – Other Allowances Dr. To 44.310 Salary Payable	Establishment Assistant
7	MIS / Reports to be generated	NIL	
8	Link to next activity	Roll to be sent to Cash Section under acknowledgement	Establishment Assistant

4. MEDICAL REIMBERSEMENT BILL

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	Medical Attendance Rules / Orders, Circulars issued by the Corporation from time to time	
2	Sources and Inputs	Requisition for reimbursement in the prescribed form accompanied by prescription and Cash bill.	
3	Relevant Books / Records to be maintained	Establishment Register & Medical re-imburement Register.	
4	Instructions for the activity to be carried out	4.01 On receipt of application for re-imburement of medical expenses in full form, verify the medicines in cash bill with reference to prescription. Round-off inadmissible medicines purchased if any, with reference to list of inadmissible medicines mentioned in Medical Attendance Rules. Ensure that the Essentiality Certificate in prescribed form is signed by the Authorised Medical Attendant. Verify that the claims are genuine and are covered by Rules and Orders issued from time to time. Obtain signature / Counter signature of the controlling officer for arranging reimbursement.	Establishment Assistant
4.02 Prepare roll for the month extracting details of employees from the Medical Reimbursement Register. There shall be one roll for employees of an office (Section / Sub-division).		Establishment Assistant	
4.03 While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in each folio in the column provided in Establishment Register.		Establishment Assistant	
4.04 Enter details such as Name of the office, Month for which the roll is prepared and the amount payable in the space provided in first page and last page of the roll.		Establishment Assistant	
4.04 Enter amount creditable to salary payable account (Account Code 44.310 /Applicable A/c Codes under 75.611 – Appropriate voltage class) noting J.V. No. & Date on the first page of the roll.		Establishment Assistant	
4.09 After recording necessary certificates, rolls shall be sent to AAO and AO for verification along with Scale Register and Shift Allowance register-		Establishment Assistant	

4. MEDICAL REIMBERSEMENT BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
5	Checks to be exercised	Verify admissibility with reference to Rules. Verify correctness of the Journal Entries passed. Scrutinise the reimbursement claims and affix dated initials in the column meant for it. Check the roll with reference to claims worked out and recorded in the establishment register for each employee, before passing the roll for payment.	AAO
6	Accounting entries	75.611 (.ACN) – Medical expenses reimbursement To 44.310 Salary Payable Dr.	Establishment Assistant
7	MIS / Reports to be generated	NIL	
8	Link to next activity	Roll to be sent to Cash Section under acknowledgement	Establishment Assistant

5. BONUS & EX-GRATIA BILL

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	Bonus Act / Orders issued by the Corporation from time to time	
2	Sources and Inputs	Bonus card, Previous year's Establishment Register	
3	Relevant Books / Records to be maintained	Establishment Register & Bonus / Exgratia payment Register.	
4	Instructions for the activity to be carried out	4.01 On issuance of order for payment of Bonus for the financial year at the rates indicated therein, action shall be taken to prepare the Bonus cards taking into consideration, that: - I) The monthly pay of the employee is less than the limit fixed as per payment of Bonus Act, 1965. II) The employee has worked during the financial year for not less than 30 working days.	Establishment Assistant

5. BONUS & EX-GRATIA BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
		<p>III) The employee has not been suspended / terminated on the grounds of having committed fraud, theft of assets of the corporation or misused the same or indulged in violent acts, participated in riots etc.</p> <p>Payment of Bonus shall be regulated keeping in view the minimum and the maximum stipulated under payment of Bonus Act, 1965 from time to time.</p>	Establishment Assistant
4.02		In respect of employees transferred from the establishment, their Bonus card shall be sent to the establishment, wherein their pay and allowances are being claimed. Like-wise receipt of Bonus cards in respect of employees transferred to the establishment shall be pursued and obtained in case the same are not received in time	Establishment Assistant
4.03		On issuance of order for payment of Exgratia for the financial year at the rates indicated therein, instructions mentioned at para 4.01 & 4.02 for payment of Bonus shall be followed	Establishment Assistant
4.04		Prepare Bonus / Exgratia roll extracting details of employees from the Bonus/Exgratia Register. There shall be one roll for employees of an office (Section / Sub-division). In case of administrative offices like Division / Circle / Zonal office etc. acknowledgement for payment of Bonus / Exgratia shall be obtained in Bonus / Exgratia Register.	Establishment Assistant
4.05		While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in each folio in the column provided in Establishment Register.	Establishment Assistant
4.06		Enter details such as Name of the office, Month for which the roll is prepared and the amount payable in the space provided in first page and last page of the roll.	Establishment Assistant
4.07		Enter amount creditable to Bonus / Exgratia payable account (Account Code 44.320 / 44.330 /Applicable A/c Codes under 75.5 – Appropriate voltage class) noting J.V. No. & Date on the first page of the roll.	Establishment Assistant
4.08		After recording necessary certificates, rolls shall be sent to AAO and AO for verification along with Scale Register and Bonus /-Exgratia register	Establishment Assistant

5. BONUS & EX-GRATIA BILL (Contd.)

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity										
5	Checks to be exercised	Verify admissibility with reference to rules. Verify pay and DA considered for calculation. Verify correctness of the Journal Entries passed. Scrutinise Bonus / Exgratia claims and affix dated initials in the column meant for it. Check the roll with reference to claims worked out and recorded in the establishment register for each employee, before passing the roll for payment.	AAO										
6	Accounting entries	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">75.510(ACN) – Bonus-regular</td> <td style="width: 40%; text-align: right;">Dr.</td> </tr> <tr> <td>75.520 (ACN) – Bonus – Casual</td> <td style="text-align: right;">Dr.</td> </tr> <tr> <td>75.530(ACN) – Exgratia</td> <td style="text-align: right;">Dr.</td> </tr> <tr> <td style="padding-left: 20px;">To 44.320</td> <td style="padding-left: 20px;">Bonus Payable</td> </tr> <tr> <td style="padding-left: 20px;">To 44.330</td> <td style="padding-left: 20px;">Exgratia Payable</td> </tr> </table>	75.510(ACN) – Bonus-regular	Dr.	75.520 (ACN) – Bonus – Casual	Dr.	75.530(ACN) – Exgratia	Dr.	To 44.320	Bonus Payable	To 44.330	Exgratia Payable	Establishment Assistant
75.510(ACN) – Bonus-regular	Dr.												
75.520 (ACN) – Bonus – Casual	Dr.												
75.530(ACN) – Exgratia	Dr.												
To 44.320	Bonus Payable												
To 44.330	Exgratia Payable												
7	MIS / Reports to be generated	NIL											
8	Link to next activity	Roll / Register to be sent to Cash Section under acknowledgement	Establishment Assistant										

6. OVERTIME BILL

Sl. No.	Particulars	Description of the Activity	Person Responsible for the activity
1	Reference	BESR, Accounts Manual Volume-II / Orders, Circulars issued by the Corporation from time to time	
2	Sources and Inputs	OM of the competent Authority, Attendance Extract.	
3	Relevant Books / Records to be maintained	Establishment Register & Overtime payment Register.	
4	Instructions for the activity to be carried out	4.01 An employee (workmen) required to work for more than nine hours on any working day or more than 48 hours in any week is entitled for payment of overtime in respect of every half hour of such overtime worked. Executive employees including supervisory staff up-to and inclusive of Assistant Engineers are also entitled for payment of overtime (Ref.Regulation 54 of BESRs for details)	Establishment Assistant
4.02 In the proposal for payment of overtime verify that; I) The employee to whom overtime payment is proposed was present on the particular day, (with reference to attendance extract): II) The number of hours worked is clearly mentioned III) Necessary certificates (Ref Regulation 54 (b) I to iv) are furnished by the concerned officer. Calculate overtime pay payable computing number of hours of overtime worked. The rate of overtime pay for every half hour will be the monthly rate of pay of the employee divided by 416 (half hours of normal work in a month of 26 working days)		Establishment Assistant	
4.03 Prepare roll for the month extracting details of employees from the Overtime Register. There shall be one roll for employees of an office		Establishment Assistant	
4.04 While preparing the roll, assign B.R. No. & Date. Enter B.R. No. & date assigned, in each folio in the column provided in Establishment Register.		Establishment Assistant	

Activity 13 - Passing of other Miscellaneous Bills

There are certain other Miscellaneous Bills wherein detailed working of amount to be paid is not required. Amount to be paid is fixed by the corporation from time to time. Such types of bills are mentioned in the table below.

Sl. No.	Name of Bill	Feature of The Bill
1	Payment to Contract employees	Bill shall be passed for the amount fixed by the Corporation from time to time. In case the contract employee is absent from duty, the amount to be paid shall be reduced by 1/25 th of the consolidated pay, per day of absence. Debit Account Code- 76.129 – Remuneration paid to Contract Agencies / Services obtained.
2	Payment to Mazdoor gang	Pay shall be regulated as per the provisions of Probationary Mazdoor's Regulation 1997. The consolidated pay of Mazdoor employees during first three years is to be regulated with reference to the year in which the employee is working. No other allowances are payable.
3	Stitching charges bill	Payable at prescribed rate from time to time to employees in whose cases wearing of uniform is compulsory. Debit Account Code 75.740 – Uniform & Livery Expenses
4	Purchase of footwear	Payable at rates prescribed from time to time, to employees in whose cases wearing of uniform is compulsory, for purchase of chappals and shoes Debit Account Code 75.740 – Uniform & Livery Expenses
5	Exgratia bill on death of an employee while in service	Immediately on receipt of information of death of an employee while in service, an OM shall be put-up for arranging payment of the amount prescribed from time to time, to the dependents of the deceased to meet funeral expenses. Debit Account Code 75.770 – Other Welfare Expenses.

Activity 13 - Passing of other Miscellaneous Bills (Contd.)

Sl. No.	Name of Bill	Feature of The Bill
6.	Family Benefit Fund Bill	<p>On retirement of an employee, an OM shall be issued for payment of FBF, taking into consideration, the amount contributed by the employee and calculating interest applicable from time to time on SB Account rates of commercial-Banks. The interest component shall be debited to Account code 75.860 (ACN) and the employees contribution to 44.1410 & 44.1420.</p> <p>In case of death of an employee while in service, an OM shall be issued for payment of Rs.50,000 (at present) to the legal heirs of the deceased. Deceased employee's contribution shall be debited to Account Code 44.1410 & 44.1420 as the case may be. Difference between Rs.50,000 and employee's contribution shall be debited to Account code 75.860 (ACN).</p>
7	Retirement / Terminal Benefit Bill	<p>A workmen retiring from service is to presented with a memento costing not more than the amount prescribed from time to time. In case the memento to be presented is not available in the stores, an OM shall be issued for purchase of memento.</p> <p>Debit Account Code 75.770 – Other Welfare Expenses.</p>
8	Accident Grant	<p>Payable to a workman who meets with an accident while on duty and is injured severely necessitating medical treatment in any of the hospitals as per advise of Authorised Medical Attendant of the Corporation and the entire expenditure is to be met by the Corporation. Accident grant to such hospitalised workman is to be paid at prescribed rates in relation to the number of days of hospitalisation.</p> <p>Debit Account Code 79.530 – Compensation for injuries, death & damages-Staff.</p>
		<p>In respect of the above miscellaneous bills, wherever necessary, prepare roll for arranging payment.</p> <p>While preparing the roll / bill, assign B.R. No. & Date. Enter B.R. No. & date assigned, in respective folio in the column provided in Establishment Register.</p> <p>Enter details such as Name of the office, period for which the roll is prepared and the amount payable in the space provided in first page and last page of the roll. In respect of payment to individuals, a bill shall be prepared separately denoting the type of payment being made</p>

Activity 13 - Passing of other Miscellaneous Bills (Contd.)

Sl. No.	Name of Bill	Feature of The Bill
		After recording necessary certificates, rolls shall be sent to AAO and AO for verification along with Scale Register and relevant register
9	Checks to be exercised	Verify admissibility with reference to rules. Verify correctness of the amount being paid with reference to orders in force and also Journal Entries passed.
		Scrutinise the type of claims and affix dated initials in the column meant for it. Check the roll / bill with reference to claims worked out and recorded in the establishment register for each employee, before passing the roll / bill for payment.
10	Accounting entries	Appropriate Account Codes as detailed against each case above To 44.310 Salary Payable Dr.
11	MIS / Reports to be generated	NIL
12	Link to next activity	Roll to Cash Section under acknowledgement