## **Ddo guide book**

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GUIDEBOOK FOR DRAWING AND PAYING OFFICE SCHOOLS (DDO) SCHOOLS IN PUNJAB JOINING TIME Joining Time means the time allowed for an official to rejoin a new post or to travel to or from a station of which he is [FR. 9(10)]. 9.1.1 Possibility of taking office: The accession period is granted to an official, so that he can take up a new post for
which he is appointed while in his old post to take up a new post: 9.1.2 Accession period on appointment/training The public servants who have significant permanent posts (pensionable) appointed to government employees and others, are allowed joining time and joining
time pay. 9.1.3 Overstepping the join time The overrun time is intentional absence from service and may be treated as bad conduct for the purposes of F.R.15. Salary or vacation is not allowed after the end of the enrollment period as permitted by the rules. 9.1.4 Combination of join time with leave Can be combined with join time in accordance with revised
leave rules. 9.2 Calculation of join time The connection time of an official in cases of transfer from one station to another, none of which are in a remote location there is a time limit to cover the actual journey calculated as follows: An official is allowed-
For the part of the journey he travels or can travel one day for each aircraft — No. days actually taken during air transport (one day). By rail — - -250 miles/400 km or longer A day is permitted for a part of any prescribed journey, does not count towards the
accession of a Sunday does not count as a day in connection with the calculations in these rules but Sundays are included in the maximum period of 30 For illustration, if a Government Servant gave up responsibility for the post in Islamabad on December 8, 2007 (Saturday) to attend his new position in Lahore (less than 400 KMs) and took full advantage He
Date Other important rules under FR 106 Maximum one day is allowed for an official to take part in a new post when the appointment to such a post does not necessarily imply a change of residence from a station to A holiday counts as a day in connection with this rule. (S.R.293) Regardless of the route actually travelled by an official, his period of
accession, unless a competent authority otherwise determines, shall be calculated on the route normally taken by a traveller (SR.296) If an official is authorised to take up a post elsewhere than at his place of origin, his period of accession shall be calculated on the day of his accession (SR 297) If a government employee is appointed to a new post in transit
from a post to another his term of office begins the following day after that he received the order of (S.R.298) Note:- Another period of 6 days of preparation should not be allowed for the calculation of the accession time of an official who has appointed to a new post while in transit from one post to another. If a civil servant is appointed to a new post while in transit from one post to another. If a civil servant is appointed to a new post while on
leave with a full salary of no more than 120 days, his period of appointment shall be calculated on the basis of his old stations or from the place where he received the order of employment, whichever will entitles him to the minor connection (S.R.300) Except in the case of accession time permitted by Rules 294-A, a competent authority may in any event
extend the connection period; that may be extended under these rules, provided that the general spirit of the rules is (S.R.301) 9.2 Salary and allowances during the period of registration is adjusted as under:- If he is transferred to a new post while on duty in his old post he is entitled
to the salary that he would have drawn if he had continued in his old post, or the salary which he would draw from taking up his new post, whichever part of the time is allowed on departure, on the return of exceptional leave, except for exceptional leave, up to a maximum of 14 days following the second period of connection time admissible from a particular
station to and from a location in remote areas; to which he would be entitled. salary as if he were on duty in his position in remote This applies even in the case of a Government Servant who is on equal transfer. Miscellaneous important decisions 9.3.2.1 The following are important decisions under the above rules: no time, acceding to time and travel
allowance should be added to an official appointed to a post while in his new post after resigning or accession time and travel allowances for military officers in civilian employment; requirements submitting requirements The following general instructions for the preparation and form of supporting documents must also be complied with: all vouchers must be
drawn up in printed forms, but if these are not available; they can also be manufactured in typewritten These must be completed in ink or typewritten. Regardless of which forms are adopted, the coupons must be signed in ink. The amount of each voucher should, for the whole rupees, be written in words as well as in numbers, and should be taken into
account in order not to allow for interpolation. All corrections and changes in the sum of a voucher must be certified by the dated initials of the person signing the receipt as many times as such corrections and changes in the sum of a voucher must be aring a
deletion are acceptable and payment deducted by financial officials at the bank shall be certified by their Full Accounting Classification as shown in the Declaration of Authorization communicated to him should be entered on the voucher of Drawing Care, which does not include Other allowances and fees in the same bills as those applicable to the salaries of
officers or the Pays of Establishment. Charges against two heads should not be included in one This does not apply to employee-related expenses. When the signature of a voucher is given by a mark or seal or thumb-print, it should be certified by some well-known Head of an Office can allow any officer serving under him to sign a bill, voucher or for him, to
communicate his name and sample signatures to the Treasury. However, this will not absolve the Head of Unit in any way of his responsibility for the correctness of the bill or for the disposal of the money received in payment. Bills requiring earlier countersignature should be returned unpaid if presented without such The authority under which deductions are
made in a bill should be Payment dates should be noted by the recipients in their acknowledgments in sub-vouchers, acquittal rolls, When the Drawing officer requires payment to be made through another person, he must specifically approve an order to pay for this declared Income for all amounts to be stamped, unless they are exempt from stamp duty
under rules issued under stamp laws e. receipts issued by or on behalf of the government, revenue on cheques, etc. Deletions and over the writings of any bill or voucher are absolutely prohibited: if a correction, or any interpolation deemed
necessary should be confirmed when determining his dated initials against each. The salaries of companies treated as a contingent tax should not be in salary Arrear Arrear not enter in the ordinary monthly bill but in a separate bill the amount required for each month, separately listing the bill from which the tax was omitted or withheld or from which it was
reimbursed by deduction, or by a special order of the competent authority granting special remuneration, or a new reimbursement such bills of exchange from suppliers whose amounts are too large to be paid from the case of advances, they may be
endorsed in return for payment to the relevant conditional register: a register of contingent expenditure should be kept. The various columns relating to the date of payment and the name of the method of payment,
the number of the sub-voucher and the amount paid. Each item should be initialised by the officer incurring the costs. In order to enable a paying staff member to monitor the development of expenditure under each detailed header, a progressive total number of all months should be drawn up immediately after the total monthly amount from the beginning officer incurring the costs. In order to enable a paying staff member to monitor the development of expenditure under each detailed header, a progressive total number of all months should be initialised by the officer incurring the costs. In order to enable a paying staff member to monitor the development of expenditure under each detailed header, a progressive total number of all months should be initialised by the officer incurring the costs. In order to enable a paying staff member to monitor the development of expenditure under each detailed header, a progressive total number of all months should be initialised by the officer incurring the costs.
the financial year to the end of the last expired month. In any case at the end of each month, a red line must be drawn across the membership of the quota register, different columns should be added and separate bills drawn up for
each type of contingent expenditure. The items in the bills, coupons/sub-vouchers should be carefully compared with the items in the quota register, and adjust their value, a bill should be prepared in the form of T.R. 34 (STR-33 in the case of
the province of Punjab). this should include a confirmation from the cartoon officer of the receipt of stamps indented. The bill will be treated in the same way as if drawing cash. The bill will be included on the list of
payments crediting the value of the stamps in the same way as if the cash were realised. (PFR.8 GFR.138, 298-317) 10.1 Due date for filing claims For computerised alterations, computerised alterations, computerised alterations, computerised 200 computerised alterations, computerised statements of change may be submitted to the accounting office before the last date set by the accounts in question The manual payslips may be
signed and presented for five days (7 days for Karachi, Rawalpindi, Islamabad and headquarters proceeds) before the last working day of the month, and these bills can be passed on for payment before the end of the month:- When a
government employee is transferred to another audit ing circle or with in the same audit ing circle to and from the ED or Forest Department or goes on foreign If the first two days of a month are public holidays and salaries and allowances cannot be paid
during those days, a competent authority may direct payment on the last working day before the holiday of non-gazetted government servants drawing salary and in other special cases the government may also relax the provisions of the above rules. If Eidul-Fitr, Eidul-Azha, the festivals of Dusserah, Diwali, Guru Nanak's Birthday, Easter Monday, Christmas
or Parghat Day guru Balmik Swamiji fall within the last ten days of the month, salaries and allowances for this month can be deducted in advance should not be paid earlier than five days before the date of the festival. (FTR.217-219, PFR. 5.1-5.2) 10.2 Deductions and
recoveries from claims The underwriting agent of the non-gazed government employees and gazetted officers is responsible for seeing that the deduction from the bills due to the subscription of the available funds, the Income Tax Act, The Benevolent Fund and Group Insurance, etc., is made in accordance with rules and regulations and income tax The
same applies to the account of the house rent. If the subscriber is transferred to the Foreign Service, remains subject to the rules of the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not (FTR.221-299, PSTTR. 4.17-4.19) 10.3 Attachments (entitlement and debt) from Salary & more subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the funds in the same way as if he were not subject to the same way as if he were not subject to the same way as if he were not subject to the same way as if he were not subject to the same way as it is same way 
the attachment order shall be responsible for the provision of that an appropriate deduction is made in the performance of such an order in the paysheet order. by the government employee concerned. Only salaries for an official and no allowances can be attached. The maximum amount of outlay in a month will be the amount available after paying salaries
to the Government Servant to the extent that first 100 rupees and half of the rest, i.e., Rs.2450 and the rest of Rs.2450 and 
etc. On an attachment order recovery can be made for a maximum period of 24 months. If there is a another recovery of the attachment starts after the expiry of 12 months from the last deduction due to a previous attachment starts after the expiry of 12 months from the last deduction due to a previous attachment starts after the expiry of 12 months from the last deduction due to a previous attachment. The procedure for deductions due to attachment starts after the expiry of 12 months from the last deduction due to a previous attachment.
the net amount after deduction of the amount recovered under the attachment order will be paid to the staff member of the government. In such cases, audit officials usually register two pay orders on a bill (one for the amount to be paid to the government.
concerned and the other for the benefit of the Court ordering the attachment and therefore two separate cheques are issued). If a judgment debtor does not sign his acquittal roll, if he is non-gazetted or fails to prefer a paycheck, if he is the gazetted officer in order to evade payment of the attached amount, the relevant head of unit or administrative employee
may withdraw the salary of the debtor in satisfactory order and send the amount to the court concerned. Any costs arising from the overdraft to the Court shall be deducted from the amount realised and only the amount transferred. (FTR.221 -299, PFR-5.9) 10.3 Deduction of income and sales tax Deduction of income tax from salary to the employee and
supplies must be made at the source of the claims / bill, i.e. the Account Office would issue check of net amount after deduction of income tax amounts as per this procedure. The income tax rates notified by the FBR for the income tax year may be
followed in letter and spirit. The rates of income tax deduction from salary and purchase/ contingent, along with the necessary information are attached-vii. 10.3.2 Sales tax 10.4.1.1 Federal Board of Revenue has introduced, vide C.# ST&FE/PSC/117/2007/ 937 dated August 2, 2007, a mechanism for deducting sales tax involved in the value of
declaration in any designated branch of the Central Bank of Pakistan. Under these rules, ministries have been authorised to act as source agents for collecting VAT on taxable purchases made by the supplier and the balance of the sales tax deducted
from the accounting offices is credited under the account header B02341-Salex Tax in the event of a claim from federal governments, the auditor or DAO shall credit the amount deducted at source within one month to the Account Manager G12777-Sales Tax
Deductions at Source under Vat Exposure Rules-2007. Cheques for the deducted amount will be prepared by AG/DAO in the name of Collector, who has jurisdiction by counterdebet debit to the head G12777 and sent to the collector by 15. 10.4.3 The liability of an A-agent for the purchase of taxable goods shall state in an advertisement or notice for that
purpose that the sales tax shall be deducted, to the extent laid down in these rules, from the payment to be made to the supplier as per illustration below:- The value of taxable supplies excluding sales tax Rs. 100 Sales tax payable @ 16% Rs. 16. 13 (i.e. Rs. 16-Rs. 3) Balances, as a-and-own Rs. 113 (Rs.100+Rs.13) All a-agents must purchase
taxable goods from a person duly registered under the Sales Tax Act , 1990, provided that, in unavoidable circumstances and for reasons where purchases are to be recorded in writing, purchases are made from unregistered persons, the a-a-agent shall deduct the turnover tax at 16 % of the value of the taxable supplies received from the unemployment
mark due in a certificate showing the turnover tax to the supplier, duly indicating the name and registration number of the supplier, the description of the goods and the amount of VAT deducted in the turnover tax. Government of Pakistan Monthly Sales Tax Return for agents A agents name & amp; address Period NTN/FTN TURNOVER TAX DEDUCTED

    Holder of CNIC No—

DURING THE MONTH (enclose additional sheets, if required) Sr.# Name of Supplier NTN No. of Invoices Total Sales Tax Collected Sales Tax less the total VAT withheld during the month of Verification I—
                                                                                                                                                                                                                                                                                                     -- who, in my capacity-
                                                                                                                                                                                                                      above is/is accurate, complete and in accordance with the provisions of the Sales Tax Act, 1990, and rules and notices issued there pursuant. Date (dd/mm/yyyy)—
                                                                                                                                                                               ------ stamp Signature----
                                                          — Bank Stamp-- Date dd/mm /yyyy-— 10.4 Duplicate copies of bills, if a bill is presented for payment, is duly passed for payment by dao/Treasury/Accountant General and is lost before the actual payment is made, the drawing and payout officer can submit a double bill with the word duplicate clearly
marked in red ink on top of it. The following certificate must also be registered on the bill:- Certified that no payment has been received against the original bill in the future. The audit officer / Treasury / bank after satisfying itself that no payment was made against the
original bill, you must pass the double bill for When a bill is prepared in duplicate or three copies, only one copy of it should be signed in its entirety and the rest of the copies simply the initial. Only the copy signed in its entirety and the rest of the copies simply the initial. Only the copy of it should be signed in its entirety and the rest of the copies simply the initial. Only the copy signed in its entirety and the rest of the copies simply the initial.
the first time, it shall be duly supported by means of a medical certificate if it is a new employment or re-employment of Finance/Audit Office, from which he last withdrew his salary. If a pensioner is rehired, this
should be stated in the bill. In all cases of transfer, the responsibility is to obtain his last pay certificate from the last payer on the government employee himself. (FR.10,TR. 230-231) 10.7 Repayment of overpayment of overpayment to the person
entitled to receive it and has obtained his receipt, if necessary duly stamped, on the office copy of salary, if the payment person does not present himself before the end of the month the amount to be deducted to him should normally be repaid by short use in the next bill, which he is paid a new one when he presents himself to receive In cases where this
limitation will operate inconveniently, the unpaid amount may, at the choice of the paying official, be restrained for a period of not more than three months, provided that appropriate measures can be taken to ensure the safe retention of the amounts withheld. Under no circumstances shall the salary be deposited as long as the towing officer is able to keep a
proper eye on unpaid amounts, in a periodic periodic In the acquittal rolls and office copies of bills, it is necessary for him to keep a detailed account showing the amounts deducted from the Treasury from time to time and their subsequent disposal. However, there is no point in such an account being kept in a subsidiary register if it is available. In the case of
other refunds for which cheques, but not paid, have been deducted for the purchase of shops, TA advances and contingencies, etc., the cheques may be cancelled from the accounts for the year have not been closed. This process will reduce expenditure and restore the budget
to the extent that can be retracted. The unused/unpaid cash may be deposited under the head from which is withdrawn before 30. 10.5 Arrear Claims A Treasury officer cannot entertain the claim for the salary and allowances of a government employee if it has not been preferred within six months of their due without the permission of the auditor general.
Similarly, an auditor may not audit a claim more than one year old unless a competent authority has authorised him to examine the claims, which are more than one year old unless there are very
       consequences, such as their impact on the pension or an appropriate explanation of the circumstances beyond the applicant's control. The period will be counted from the date from which the payment was allowed to withdraw. For illustrationif an employee is allowed to move over from 1998 during 2007 hisclaim for arrears posted during 2007 is not
obsolete. Arrears of wages, flat-rate or leave wages shall be entered separately, quoting the bill from which the tax was omitted or withheld or to which it was reimbursed by deduction, or by any special order of the competent authority granting a new
reimbursement or increase in pay. A note of the arrears bill shall inevitably be recorded in the office copy of the bills for the period to which the claimant relates, in relation to the dated initials of the arrears bill drawer, in order to avoid the risk of arrears being re-invoked. Annex VII provides for a timetable for income tax and vat deductions. Travel Allowance
[TA Manual, DDO Hand Book, Punjab Travelling Allowance Rates (PTAR)] 11.1 Definitions (TA) Travel a compensation to public servants to cover the costs incurred in travelling allowance granted to cover expenses which are necessary due to the specific
circumstances in which the duty is subject to the general rule, the allowance should be regulated in such a way that it is largely not a source of income for the recipient. (FR.9 (5), FR-44, PTAR-1.6) 11.1.2 Tour Tour means absence on duty from headquarters either within or with appropriate sanction beyond his field of action. (SR.61, PTAR-2.1) 11.1.3
Transfer means relocation of an official from a headquarters station, where he is employed for another such station either: — To assume the post of new post, or as a result of the change of his headquarters (SR-2 (18) 11.1.4 Pay means the amount deducted monthly by a government Employee as a base salary (race), skill pay, technical salary, special
salary, personal salary and other remuneration that can be classified as salary by the President. [(FR-9 (21) a (1)(ii) & amp; (iii) PTAR-1.5(O)] 11.1.5 Family family means a civil servant:- Wife or husband, depending on the board, legitimate children and stepchildren under 12 years of age,
but if the official has no legitimate or stepchild of his prior approval by the government is obtained for having adopted the government's responsibility will be limited to an adopted child adopted child resides with and is completely
dependent on (Note: Only one wife is included in the family of government employees under TA rules per by the federal government. This condition does not apply, but in the case of punjab government of a department for the purposes of these
rules. [(SR.2(10), PTAR-1.5(J)] 11.1.7 Day means a calendar day that begins and ends at midnight, but an absence from headquarters that does not exceed 24 hours is counted for all purposes as a maximum of one day at any time the absence begins or ends. [(SR-2(7), PTAR 1.5(F)] 11.1.1 Headquarters Of an official's headquarters and limits are
determined and declared by a competent authority. As a general rule, and subject to any special injunction to the contrary in exceptional cases, the head office shall be in a government secretariat/office of which he is chairman. The headquarters of any other government servant is either the station declared to be his home or, in the absence of such a
declaration, the station where the records of his office are kept. [(SR 59 & amp; 60 + point 2 & amp; 60 +
time he resigns or resides. The competent authority approving the tour shall decide whether the staff member is to go on temporary duty from his office or place of residence. The period of forced transit delays will be treated as part of the overall transit period.
                                                                                                                                                                                                                                                                                                                                            [(SR - 70 (c) \& amp; (d) PTAR-
2.37 (Note-2)]. 11.2 Rejsetillæg og antagelighed Følgende er de forskellige former for rejsegodtgørelser, som kan drages under andre omstændigheder af de offentligt ansatte: – (SR – 21) Permanent rejsegodtgørelse På de betingelser,
der er fastsat i S.R 22-24 (PTAR-2.6), kan en kompetent myndighed yde et permanent månedligt rejsetilskud til en regering Tjener, whose duties require him to travel allowance A competent authority may, subject to
certain conditions, grant a monthly transport allowance to any official who has to travel a great deal on or within a short distance from his head office under conditions which does not make him entitled to unemployment benefit.
                                                                                                                                                                                                                                                                                                                             (PTAR 1.14) 11.2.4 Mileage Allowance
Reimbursement Fee is a service calculated on the basis of distance travelled to cover the cost of a particular journey (SR 29, PTAR-2.20). The journey between two locations should be carried out on the shortest of the two or more practicable routes or of the cheapest of these routes if it is equally short. The shortest route is that a traveler can arrive at his
destination most quickly by the ordinary forms of travel. If a government official has travelled along a route that is cheaper but not the shortest, he can access mileage allowances for actually used. (SR-30) Mileage allowances may be assumed from the government employee's place of residence to the railway station or airport or, in this case, the
sea/river/port, at his headquarters and from the railway station or airport or the port of sea/river to the place where he is temporarily compulsory/resident at the outstation. An official must travel with the class of accommodation, he is entitled to the fare of the actual
accommodation class (SR-32-A). 11.2.7 Unemployment benefit is a uniform benefit for each day where there is no place in the head office and which is intended to cover the general allowances on domestic tours where stays for one night or more are
involved will only be allowed for the night(s) spent without half-daily allowance, will only be permitted when absence from headquarters exceeds four hours and the service is performed in excess of a redius of 10 miles/16 Ms. 11.1.3 Actual expenses
of the government or to deduct as T.A. the actual costs or part of the actual travel costs, unless otherwise provided in the T.A. 11.2 Travel allowance receives travel allowance for travel on tour in the form of daily allowances. Benefits may be paid for
any day when a government official reaches a point outside a 10-mile/16 Ms radius from its headquarters or returns to its headquarters from a similar location. Daily allowances on domestic tours where stays for one night or more are involved will only be allowed for the night (s) spent at out stations. Half-allowance will only be allowed when absence from
headquarters exceeds four hours of service, also performed in addition to a radius of 16 k.ms and accommodation is not involved. (b) Driving allowance Mode of transport entitled Fare a. Rail/air Actual cost of ticket(s) b. Personal car/taxi Rs.5 per K.M. c. Motor Cycle Rs.2 per 100 KR. Public transport Rs.1 per K.M. e. Bicycle/Animal Support/On
foot Rs.1/K.M. Hotel/ Guest House Room Hire an official staying at a hotel, Inspection Bungalow/Lodge or a residential club, shall be refunded in addition to the daily allowance, provided that receipts/vouchers are issued up to the following maximum days:- Locations where a special daily allowance can be set – three times as much as the normal daily
location, where ordinary daily local rate is allowed – One and a half times the amount of the ordinary daily [Finance Division O.M.No.F.2(1)/77, dated 29. in addition to the ceiling, fifty percent of the room rental fees, which exceeds the above maximum term actual single room rental includes taxes, taxes and fees related to the rental of a single room in a
[Finance Division O.M.No.F.2(1)Rev.1/72, In the event of a lack of access to a single room, the official at issue may be allowed to book a double suit in a hotel and share it.
In this case, one of them must jointly certify that no separate single dwellings were available to them, and that each of them does not claim more than half of the room rent limited to each one [Finance Division O.M.No.1.2(19)Reg.9/78 dated 20.5.1978] 11.2.2 Travel Allowance by Transfer (PTAR-3) Transfer means the transfer of an official from a
headquarters station, where he is employed at another such station either:- (a to assume the duties of a new post, or (b) as a result of the change of his head office. However, no A. can be assumed unless the transfer is made for the public's sake. A transfer at its own request shall not be treated as a transfer for the public's sake, unless the competent
authority, for specific reasons to be registered, directs otherwise. (SR-114 read with SR-2 (18) A Government Servant is entitled to the following:- (a) Transfer Grant Government Servant does not possess a family.
                                                                                                                                                                                                                                              to possess a family. One month's salary Half a month's salary (In the case of the Land of Punjab, the transfer grant is not
justified if the transfer is within the same district) (b) mileage allowance/ fare Actual rail, air or steamer price for the public servant and one or half fare for each family member can be deduct two fares of the residential class to which he is
entitled in the case of train travel and twice as many mileage allowances in the case of non-rail modes of transport.) (c) Daily allowances for every 480 kilometres of road distance. In the case of transport by air, one daily allowance is paid for the calendar
day of the actual period withdrawn in transit will be permitted on arrival at the new place of secondment: a daily allowance shall be paid at the rate applicable to the station for the day of arrival at the new place of his (d) Transport
of personal effects The maximum limit, until the personal effects can be transported at the state's expense are as follows: - Category II 3000 1500 Category III 1500 760 Category-IV 560 380 The cost of passenger transport up to the maximum
number of kilograms which under point 1) will be permitted by a rate of Rs.0.008 per km from the residence of Government Servant at the old station to its residence at the new station; regardless of the state of the personal effects implemented [SR-116 read with The Ministry of Finance (Regulation Wing) O.M. No.F.1 (1) Imp/2005 dated 01.07.2005]. * 2250
KG for employees of the Punjab government. Calculation of baggage: K.Gs(up to court) x KMs x 0.008 Transport costs provided that the cost of EVR does not exceed the cost of evr in the risk of ownership and horses on the following scale:-
Category of government employees in service class i-Class-I motor vehicle or motorcycle category II Motorcycles or an engine car category IV A bicycle which follows him within six months of the date of transfer or precedes him by a maximum of one month, may be treated as an accompanying if a family member travelling from a place other
than the staff member's old station travel allowance may be allowed to travel, provided that it does not exceed the rail price from old to the date of travel. If travel allowances are required for family members, their number,
circumstances and age should be included in the T.A bill. {(SR-116(b)(iii)} 11.1.1 Journey at retirement or termination of employment An official is allowed T.A. to the extent specified below as regards the journey from the place of his last posting to his hometown, performed under leave preparatory or on or after retirement. In fact, fare by rail or steamer of the
class to which he was entitled immediately before his retirement for himself and for each member of his For traveling by road between places not associated with rail or steamer, mileage allowance will be allowed. However, the cost of transporting personal property to the extent that, immediately before the retirement of travel expenses, the cost of
transporting a passenger car or motorcycle or scooter is calculated by road and is limited to the distance of the practical (Finance Division O.M. No. 1-2(1)Rev.1/72 of 20.12.72) Transfer grants to the extent that it can be transferred from one station to join another (Finance Division O.M. No. No. 1.2(1)Imp-1/77 of 26.7.78) Prepayment
for expenses per point (a) above is made and treated as final the hometown is determined according to the information relating to the permanent address of the public servant in his service (Finance Division O.M.No.1.2(1)Rev.1/72 of 20.12.72) An official who did not use the T.A.'s concession during pre-retirement leave; , can do this within six months of the
actual date of his retirement. A in all these cases will be provided as on tour, but no daily allowance is allowed for stops on travel. (SR-153) 11.2 Tables of rates and categories of employees Rates of unemployment benefits w.e. f. 01.07.2005 BPS Special Rate Per Day (Rs.) Ordin Rates (Rs) ary Per Day 01-04 200 125 05-11 220 155 12-16 365 280 17-18
640 500 19-20 825 625 21-22 1000 700 Transport of Personal effects (KG) Category II 300 1500 Category II 1500 760 Category II 1500 760 Category IV 560 280 Modulation of public servants for travel allowance (Punjab) Category-11 Officials of bps certificate-17 and above
Accommodation of the highest class regardless of name is called Category II officials of BPS-14-14-16 (Punjab -BPS -11 to 16) per KM AC lower (special) the next lower class category III officials in BPS-11 and 13 (Punjab -BPS -03 to 10) AC lower (ordinary) if you are traveling on a line, not
give AC lower (ordinary) the next lower class Category-1V officials in BPS-1 to 10 (Punjab -BPS -01 to 02) Lowest class regardless of name is called * 2250 In the case of Punjab Government (PTAR) Calculation of baggage charges KG (as per entit.) X KMs (distance) x 0.008 Kmback S # (a) (b) (c) (d) (e) Mode Rail/Air Personal Car/Taxi Motor Cycle Public
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Transport Bicycle, animals back Title Fare Actual Rs. 5.00 per KM Rs.1.00 per KM
of taxes of
Trigit injustice and trigit and the properties of the properties o
Air The journey by means of air travel, carried out in the machinery of public carriers that regularly sail for It does not include travel by private aeroplanes or air taxis (SR - 48-A). Travel by air is permitted by trip or transfer: In the case of an officer in the first category, in any other case where a competent authority certifers, that air travel is urgent or necessar
Those who are not permitted to travel by air if they make a flight on tour are entitled to travel allowances as if they had travelled by rail, road or (PTAR-2.33) In the case of transfer, if an official and his family travel in their own car, he may draw actual rail fares for themselves and one or half for each member of his In any event, transport charges for a car will
not be allowed. The travel allowance for an official who has been promoted or reversed or granted a retroactive increase in the rate of pay should not be revised before the promotion has been ordered, the revised official should
recognise the effect of the order retroactively. 11.1.5 TA Advance on Tour and Transfer Government Servant may be paid
advance on TA on transfer as permitted under (PTAR-6.11) The above transfer advance is sanctioned by a head of unit or any other authority authorized on this behalf. In the case of transfer to another office or government from which he is paid by the general income/ expenses of his salary and TA advance must be booked his new office. However, the
advance must be paid through former office and accounting offices for both the station's payment of these expenses through F02119-OB Advance (Civil) in the event of transfer within the same, where the transfer within the same within the same, where the transfer within the same, where the transfer within the same with
advance will be increased under one of the relevant items out of the following detail objects:- G05116-Inter District Governments* G05106-Inter Account. G05107 Adjustment account between federal and provincial governments. (* currently these two heads are not operated by
DAOs/AG) Wage advances on transfer from one station to another An official may be allowed in accordance with transfer orders, advances on wages not exceeding one month's material salary. The advance salary would be recorded in (3) installments at the new station of his posting. Fixation of salary and salary / Service Verification 11 Fixation of pay a D
PAY / SERVICE VERIFICATION (SRs, DDO Hand Book, Notification of FD, Chapter-IV of CSR-Punjab) The fixation of salary is allowed by a government employee on certain considerations, the salary of the Government Servant may not be increased thus to exceed the salary of the salary is the considerations, the salary of the Government Servant may not be increased thus to exceed the salary of the sa
sanctioned for that position. (F.R. 19) 11.1 Compensation for first appointment. whereas persons recruited through the Federal Public Service Commission (FPSC) should be granted premature increases in accordance with the present of
recommendationsC and given that suitable persons with the necessary qualifications are not available on the minimum wage for the non-premature increases should be granted in the case of adhoc appointments in anticipation of FPSC I posts where recruitment is not made through FPSC-for-early increases; , should only be granted when the appointing
authority certifers that: that suitable persons with the necessary qualifications are not available at least on the sanctioned pay scale in [Annex II) No to M.O.F.O.M.No.No.F1(5) R-12/80 of 11.3.1981 and F.1(7) R-12/81 dated 14.10.1981)] Protection of salaries On appointment, through proper channel, from one department (with regular/pensionable services)
to another or a government (Federal, Provincial or District), to other government salary of the employee will retain the same salary and period of previous service in the current increase will also count for annual allowances. In the case of appointment
from lower to higher pay scale, pay will be set like cases of regular promotion, i.e. after allowing premature increase after the next stage of appointment is in an office in the province or district government of the province of Punjab then fixation would occur in the next stage and premature increase would
not be allowed. If such appointment is made from higher to lower scale, the salary will be set at immediately lower level and the difference between earlier and new salaries will be provided as personal salary, which would be absorbed into the salary on the accement of growth or other improvement in pay. The protection of pay can also be assumed to
include contract staff applying through proper channel, in the form of S & amp; GAD OM Wing #DS (O& amp; M) 5-3/2004/Contract (MF), dated August 2, 2007 11.1 Annual supplement The increase in a timescale is deducted as a matter of course, unless it is withheld by the competent authority as a disciplinary measure due to misconduct or unsatisfactory
(F.R. 24) Annual increase is allowed in a pay scale on 1 January 2007. : All service in a post after a period of time and periods other than exceptional leave counts for intervals during that period. If a government official holds a mortgage or is sold against a post, an official who performs a post or holds a temporary post within a time limit is appointed to
perform another post which does not serve less than the salary of his original post in the higher position counts for increases in the lower one This also includes the case of an official who may not have been officiating in the lower one This also includes the case of an official who may not have been officiating in the lower post at the time of his appointment to the higher post. Foreign Service counts for increases in the timescale for the position of
government service, as the Government Waiter has a lien or a suspended After are important decisions that influence the calculation of increase in the time intervals for the 11.2 increase during the pension period during the retirement period, which
has been allowed to be included in the remuneration that can be counted as pension if the official retired during the period 1 January 2004. This supplement is permitted only when all conditions for undercreating, including minimum qualifying service of 6 (six) months in the relevant pay scale are met. 11.3 Annual increase as a personal salary by reaching a
maximum pay scale All government employees who have exhausted the relevant pay scale (reached the maximum amount of their PS) are entitled to deduct an annual increase as a personal salary, provided that they have six months' service in ps, from December 1, 2005. The amount of personal salary in this account will not be reduced, but will be treated
as part of the Pay Scale for the purpose of fixation of salary, pension, etc. The rate of such increases in addition to the maximum wage will also be revised by reviewing pay scales. (FD ON #F.1(6)/Imp/2005, dated 13 December 2005. get his salary on the higher scale re-fixed from December 1 of this year for promotion with reference to his supposed salary
on that date, in pre-promotion (Ministry of Finance O.M. No.F.3(2)Gaz-Imp-1/75, dated 14.10.1975] The above benefit of re-fixation of salary is also allowed, when a government employee has already reached the maximum of his pay scale and allowances to be allowed as personal salary in the form of Finance Division OM # F-1 (6) Imp/2005 October
(Finance Division O.M. No.F.3(1)R-2 /2006-01, dated 23.01.2007) (a) Apartments where the fixation of pay is made with a premature supplement after allowing the next stage In the following cases, the salary of an official is set at a later date + a presumed, but not beyond the maximum extent. If his salary on the old scale is less than the smallest of his new
scale, the salary will be fixed at a time that is no lower than the minimum of the new scale, and also provides an advantage of more than one increase in the new pay scale. A simpler method would be to add, increasing the higher new scale to the government Servant salary in the old scale and setting the pay on the new scale at some point above the total
then reached. However, if the benefit at the next stage and an early increase can be assumed on the same pay scale, the salary shall be determined by granting two allowances. Promotion to higher position on the same pay scale that a government earner has already reached in terms of move-over.
Award of selection at the same pay scale as the employee has already moved to- Appointment to higher post/pay scale, where previous salary is (pension able sees vice) Appointment on a working tax basis to higher pay Only the next stage in the case of the Punjab government. Period of acting tax appointment does not count to earn annual increment until
the end of the prescribed seniority. However, government employees may opt for a reduction in pay on 1 January 2005. In the Punjab government correspondence phase, if there is no straight stage then the next stage. Events where Pay is only set at N ext Stage Move-over to the next higher salary * Up-grading of the post along with his Promotion on the
same pay scale that a Government Employee already holds at selection Promotion to higher position, where the Government Servant already draws pay in the pay scale followed by Selection Grade). *equivalent stage or next stage if there is no equal stage in the
higher pay scale 11.1 Combination of appointments The combination of appointments in r.49 should be done as a temporary measure and should not normally be made for a period of more than 6 months, and additional remuneration as special allowance should not exceed an amount equal to 20% or Rs.6000 whichever is the least. In case of additional fees
for lower posts, the fee will not exceed @ 10% or Rs.3000 whichever is less. Once an officer is appointed to hold an additional fee for a similar position, it will not be necessary to obtain approval from the Central Selection Board. The Ministry/Department concerned may make such an appointment in consultation with FD, which comes during the preview of
the Selection Board. However, when an officer is appointed to hold current responsibility for a higher position for a period of more than two months, approval of the selection board is necessary. (FD O.M No. 26(13)/63-AI,dat 2 July 1964) Some important instructions are as under:- The work of the vacancy, as far as possible, is distributed among more than
one official with the same status and designation available in the ministries / division / departments. If it is not possible to assign the work between more than one employee of the government, responsibility for the vacancy in its entirety may be left to another government.
exceed three months, and it should be allowed with the special approval of the secretaries / Additional secretaries / Additional secretaries / Heads of related departments with the approval of the next higher authority. Immediately after the expiry of six months after the full additional charge
for the vacancy in question, the post shall be deemed to have been abolished, and its tasks automatically become part of the normal tasks in the other existing posts in this category in the departments / Departments 11.2 Current fee / Salary for higher mail In current fee appointment cases where a vacancy in a higher position arises and it is considered
impossible for good reasons to take measures for the day-to-day work of this position to be performed otherwise, the current charge of the tasks of that post may be considered impossible to take
measures for the day-to-day work of that post, which must be carried out by other means, the current charge of the tasks performed by that post may be temporarily, with the approval of the authority competent to make appointments to that post, to the supreme officer of the group present at the place or organisation where the vacancy may have taken place
if he is otherwise fit and eligible for promotion. In the province of Punjab instead of 20% salary on farm current charge appointment the temporary fixation of salary to the pay scale of higher position is assigned, and the salary of the employee is fixed like promotion case by allowing a pre-mature increase beyond the next stage as provided in S&GAD
letter SOR-I (S&GAD) 16-32/94. The current tax period should not exceed one year and the posting of a permanent employee should be done within one year. (a) Appointment, promotion and transfer) Rules on an official may not be regularly promoted to posts carrying BS.18 to BS.21
before the completion of prescribed seniors, seniors, etc. detailed: Sr.No Description Prescribed Length of Service in BS-17 and above 4 posts in BPS-20 17 years of service in BS-17 and above 4 posts in BPS-21 22 years of service in BS-17 and above
(promotions in BPS-22 from BPS-21 are made without any limitation of seniority, where the promotion is to be made against a vacancy for which all other conditions are fulfilled, except seniority, the appointment on the basis of the acting tax base shall be permitted instead of regular promotion up to that date; where the incumbent has completed the
necessary current service period under the following conditions: the official assumes all duties and responsibilities of the post and exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers conferred on the permanent exercises all the statutory administrative and financial powers and financial powers and financial powers are permanent exercises and financial powers are permanent exercises.
tax base on the scale applicable to the post shall not be included in the draw draw. However, this will count towards increases in the pay scale that were made immediately before the appointment on an acting charge basis, so the acting tax appointee will receive his salary, which has been recalculated on presumed basis, as of 1 January 2004. In the case of
recalialization of promotion, after the completion of the prescribed senior nation, no additional benefit in salary fixation is The case for appointment on the acting charge appointment would be processed/ made and recommended/approved in the same way by DPC/SB as in the case of regular 11.1 Pay Fixation on the imposition of penalties The future
surcharge (s) can be stopped in accordance with E&D Rules. For example, if a penalty for stopping on 1 September 2005, the employee would not be able to earn a premium which fell on 1 January 2005. In case of demotion, the pay of the employee may not be set more than the maximum of the lower pay scale and personal salary is also not
allowed in such cases of reversion due to disciplinary measures. The large penalties for reduction to a lower rank/post or timescale or lower grade in the grade cannot also be imposed permanently under FR-29. Such penalties should, therefore, you should be for a specific (General Auditor's Office Letter No.582-NGE-I/91-73 of 11.2 Pay fixation and pay
checks by the relevant accounting office (AG/DAO) upon appointment, promotion, audit of scales and earning annual increases. Service verification of employees is required on an annual basis by registering the following certificate in the service book:
Checks on the service mentioned above should be applicable to all forms of service eligible for a pension (a) Verification of 25 years of qualified service. It is therefore necessary to ensure that, when a civil servant's career is reviewed, he should in fact have completed 25 years of qualifying service. The
prescribed pro forma should be completed and sent to the audit officer concerned on a case-by-case basis, so that Part II of the pro forma should be carried out well in advance of the date on which the public servant would carry out 25 years of qualified
service, so that the formal certificate of the competent authority is available in good time if it decides to withdraw the staff member. Orders from the competent authority for the retirement of an official should not be adopted until the controller concerned has received the formal certificate as in Part II of the pro forma. (b) Method of calculation of 25 years
KVALIN G SERVICE Part-I (To be completed by the office/service in which the government employee serves) Name of the nationality of the state father After the date of commencement of the date of commencement of the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the state father After the date of commencement of the date of commencement of the state father After the date of commencement of the date of commencement
any, who has been allowed to count as eligible for any other addition to qualifying total senior ancienn an for service (a) + (b). Deduction:- Extraordinary Suspension not treated as duty or Service provided before break, if break not Service forfeited by unauthorized absence Total (i) to (vi) = Net qualifying (c-d) Head of Unit / Department DEL-II for use in
ACCOUN TAN T GEN ERAL's OFFICE Calculations that are contained in Par t-I have been checked. The length of looks vice prepared by the department. Assistant Accountant General Accounts Officer Tables of Pay Fixation are placed at ANNEX-VIII
and a sample Last Pay Certificate is given at ANNEX-IX HOUSE REN T ALLOWAN CE GPF RATES Small Cities 30% Big Cities 45% 2008 BPS 2007 2008 BPS
858 1029 06 1287 1544 06 305 07 882 1059 07 1323 1589 07 320 08 917 1100 08 1375 1649 08 340 09 956 1146 09 1433 1719 09 365 10 989 1187 10 1483 1780 10 395 11 1029 1235 11 1544 1852 11 415 12 1089 1307 12 1634 1960 12 720 13 1161 1394 13 1742 2090 13 780 14 1230 1476 14 1845 2214 14 850 15 1305 1566 15 1958 2349 15 925
16 1515 1818 16 2273 2727 16 1050 17 2463 2955 17 3695 4433 17 1380 18 3228 3873 18 4842 5810 18 1780 19 4920 5904 19 7380 8856 19 2350 20 5837 7004 20 8755 10505 20 2715 21 6470 7764 21 9704 11646 21 3025 22 6017 8304 22 10379 12456 22 3330 MEDICAL ALLOWAN CE EFFECTIVE FROM Rate 1/6/1991 60 1/11/1995 90
1/12/2001 160 1/7/2002 210 1/7/2005 425 1/7/2008 500 Con. Allowance BPS Rate 01-04 680 05-10 920 11-15 1360 16 17-20 17-20 18-
absence of circumvention of the rules on the date of calculation of salaries & amp; allowances, collection of office, commencement and termination of leave and return to service. The maximum period of leave that can be assumed during a calendar year is 20 days (25 days for provincial and district governments). Any balance of casual leave not used by
lapses at the end of the year. The casual leave cannot be combined with any other form of leave or joining time. 13.2. Leave rules These rules, 1980 (Punjab Leave Rules 1981, NWFP, Leave Rules 1981, NWFP).
but may not during the period of leave (except during L and guarantine leave). Earning and accumulating Leave: The official only earns full-pay leave, which is calculated with four days for each calendar month of the period of service given and credited the leave account as full-pay leave. Period of service of fifteen days or less in a calendar month that is
ignored and those of more than fifteen days, which is treated as a whole calendar month for officials of the Holiday Department: when he takes full leave in a calendar month in service 13.2.4.2. When he is prevented from taking the full leave during a year————————————————————————————————————
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