



GOVERNMENT OF ANDHRA PRADESH  
FINANCE & PLANNING (FW. PRC.I) DEPARTMENT

Memo.No. 40/A/981/PRC.I/86-1,

dt. 21-11-1986.

Sub:- PUBLIC SERVICES -Recommendations of the Pay Revision  
Commissioner - Revision of pay scales of 1986 - Procedural instructions -  
Audit of pay fixations of employees - Instructions - Issued.

- Ref: 1. G.O.Ms.No. 208, G.A.D. Dept., dt.10-5-1985.  
2. G.O.(P)No. 172, Fin. & Plg. (FW.PRC.I) Department, dt. 25-6-1986.  
3. Judgment of Supreme Court dt. 19-8-1985.  
4. G.O.Ms.No. 288, Fin. & Plg. (FW.PRC.I) Department, dt. 17-11-86.

**APUS**  
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In the orders 1st read above. Government appointed Shri. K. Subramanyam, IAS., as Pay Revision Commissioner to evolve D.A. merged pay scales. The Pay Revision Commissioner has submitted his report to Government on 13-7-1986. After careful consideration of the report. Government have accepted the recommendations in principle and issued orders in the reference 4th cited.

2. Attention is invited to Para 20 of the Government Order 4th cited wherein the Drawing Officers have been instructed to take immediate action for fixing the pay of all Non-Gazetted Officers as well as Gazetted Officers whose pay and allowances are drawn by Heads of Officers, in their establishment in their substantive as well as officiating posts. In order to enable the Drawing Officers to fix the pay of the employees in accordance with these riders, a proforma of the statement of pay fixation is communicated to all Heads of Departments and Departments of Secretariat. All the Heads of Departments shall in turn communicate the proforma of the statement of pay fixation to all the Drawing Officers under their control.

3. The Pay Revision Commission has interalia recommended collection of comprehensive data in respect of employees and computerisation of the data so that precise impact of any welfare measure can be computed.

4. Keeping these in view the following detailed instructions are issued for the purpose of preparation, audit of pay fixation arrears and for collection of basic data in respect of employees.

5. The employees who are eligible to receive pay fixation arrears under these orders, shall exercise option for pay fixation in the Proforma - I appended to the G.O. 4th cited, in quadruplicate, to the Head of Office/Drawing Officer concerned and in case of Heads of Offices, to the immediate superior officer.

6. The Head of Office/Drawing Officer shall on receipt of option forms,prepare the pay fixation statement in quadruplicate in the form appended and prefer the claims in duplicate, specifying on the face of the bill, payable/Not payable, covered with Box in "Red Ink" in the 'Establishment pay bill form for such individual and 'present to the District Treasury Officer/Sub Treasury Officer/Pay and Accounts Officer, Hyderabad and Pay and Accounts Officers of Projects concerned and with pay fixation form in triplicate and the Service Register of the individual concerned with upto date entries. The bills should be superscribed in "Red Ink" as claim for pay fixation arrears in the Revised Pay Scales of 1986 to make it distinct from other bills.

7. All copies of pay fixation statements and copies of proceedings previously made from 1-4-78 to 30-6-86 should have been enclosed to the Service Register of the individual as per the instructions issued earlier. If not, they may be enclosed and the Service Register alongwith areas bill maybe submitted for scrutiny and acceptance of the claim under Revised Pay Scales of 1986.

8. Instructions to Treasury Officers/Pay and Accounts Officer, Hyderabad/Projects on Post Audit: -

- i) The District Treasury Officer/Sub Treasury Officer/Pay and Accounts Officers, Hyderabad and the Pay and Accounts Officer projects, shall obtain a list from all the Drawing Officers, indicating the name and designation of all members of staff according to the month I pay bills in quadruplicate. It should be ensured that no member of the Staff whether on duty, on leave or under suspension under any Drawing Officer escape inclusion from the list. Proforma for furnishing this information is given in Annexure-I to this memo.
  - ii) The Local Fund Audit Officers shall similarly obtain the list of the members of staff in all the institutions which are under their Audit control.
  - iii) The Pay and Accounts Officer, Hyderabad shall similarly obtain the lists from the Drawing Officers under his Audit Control.
  - iv) The Pay and Accounts Officer of projects shall similarly obtain the lists from the Drawing Officers under their control.
  - v) After obtaining the lists in the Annexure, the respective Audit Authorities (mentioned in clauses (i) to (iv) above), shall chalkout a program for the physical verification and audit of the pay fixations under the G.O.4th cited. It is quite possible that in many cases pay Fixations under the G.O. 4th cited, would not have been made. But however, the Service Registers of all the officers and staff whose salary is drawn by a Drawing Officer should be checked thoroughly in respect of pay fixation under G.O. 4th cited.
  - vi) After such verification and audit, the respective Audit Officer should record in column (5) of Annexure-I the result of such verification and attest the entries and a report may be sent to Director of Treasuries and Accounts/Director, Local Fund Audit/Finance and Planning (Projects) as to the number of pay fixations completed and pending fixation at (the end of each month by 10th of succeeding month. The above Heads of Departments shall in turn consolidate and forward the particulars to Finance & Planning (PRC.I) Department by 20th of that month. Pay and Accounts Officer, Hyderabad, will also follow the above instructions.
  - vii) In case of any erroneous pay fixation is detected, the concerned Audit Officer shall note details of erroneous pay fixation in the proforma given in Annexure II to this Memo.
  - viii) Wherever erroneous pay fixation is detected, it should be reported by the respective Audit Officer to the Drawing Officer concerned.
  - ix) The Drawing Officer should check again, with reference to the pay fixation already approved. If pay fixation was approved by a higher Authority, the Drawing Officer to that authority should report the fact.
  - x) The officer who fixed the pay erroneously should issue a notice to the employee concerned intimating his the details of erroneous fixation and also the details of excess payment. The employees may be called upon to furnish a reply, within a reasonable period as to why his pay should not be correctly fixed and excess paid amount if any recovered.
  - xi) On receipt of a reply to the notice, concerned authority should consider it and if felt necessary, a second opinion of the concerned Audit authority should be obtained.
  - xii) After such examination final orders regarding recovery in suitable installments may be passed by the Drawing Officer. The orders should be a speaking order giving all the details. The Audit authorities shall report the number of cases where erroneous fixation was noticed and the total amount ordered to be recovered from the individuals, to the Director of Treasuries and Accounts, Director of Local Fund Audit, Finance and Planning (Projects) who will in turn consolidate and furnish the information to Finance and Planning (PRC I) Department. The Pay and Accounts Officer shall also follow the above procedure.
9. The District Treasury Officers/Sub Treasury Officers/Director of Local Fund Accounts shall pre-check the pay fixation claim from 1-7-1986 in the Revised Pay Scales of 1986 with reference to Service Registers etc., and admit the bill. They shall post audit the pay fixation and regulation of pay from time to time effected during the period from 1-4-1978 to 30-6-1986 with reference to Service Register of the individuals and append a certificate to the effect that the claim of the pay fixation of the individual from 1-4-1978 till to date have been verified and checked and found correct in audit. In respect of claims handled by Sub Treasury Officer, he shall retain

one copy of the pay fixation from duly recording thereon, the fact of payments and forward the paid vouchers to the District Treasury Officer. In case, payment is made in the District Treasuries, the pay fixation statements duly recording the payment certificate on the copies of the pay fixation statement enclosed to the bill as well as in the Service Register. The Pay and Accounts Officer, Hyderabad and the Pay and Accounts Officers (Projects) shall also record in a certificate of Audit in the Pay Fixation Proforma and the Service Register of the individual.

10. The District Treasury Officer/Sub Treasury Officer/Pay and Accounts Officer, Hyderabad and Pay and Accounts Officers (Projects)/Director of Local Fund Audit shall maintain a separate register after the claim of the Pay fixation arrears are passed for payment. In case, where the Sub Treasury Officer has admitted the bills, he should send the paid vouchers to the District Treasury Officer along with daily sheet. Further, this Sub Treasury Officer has to send the Service Register of the individual along with the duplicate bill which is mentioned specifically "Not payable"

on the top of the bill, and triplicate pay fixation form of the individual to the concerned District Treasury Officer. These particulars shall be recorded in the Sub-Treasury wise registers in the District Treasury Office by the District Treasury Officer.

11. The District Treasury Officer shall detach one copy of each fixation form and forward the same with the Service Register to the Special Cell along with duplicate bill for post audit of arrear claims of pay fixation forms, which is already existing at District Level. The monthly accounts shall be prepared and sent with vouchers including arrears of pay fixation in Revised Pay Scales of 1986 in normal course as per existing schedule of dates.

12. The Special Cell shall thoroughly check the accuracy of the claim as well as the particulars furnished in pay fixation forms with the help of Service Register and duplicate copy of the vouchers. If the claim is found to be correct a certificate to this effect shall be recorded on pay fixation forms as well in Service Register and forward these documents to the Head of Office, who has preferred the claim for record. If the Special Cell notices any commissions or inaccuracies, the same shall be brought to the notice of the Head of Office and Government, for recovery.

13. The Drawing Officer while presenting the pay fixation arrear claims in the Revised Pay Scales 1986 should furnish the information in the Annexure III to the District Treasury Office Sub Treasury Officer/Pay and Account Officer, Hyderabad/Project and Audit Officer, Local Fund Department. This part of Annexure to be enclosed to the pay fixation claims under Revised Pay Scales, 1986 need not be checked in audit. The information has to be furnished individual-wise in duplicate for each employees of the office, which shall be finally sent to Government by the Audit Authority. This will facilitate the Government to arrive at the position of the employees which will be computerized at the Government level.

14. In the case of employees working in Projects, the Director of Accounts of the concerned Project shall issue necessary instructions for following the above procedure by his subordinate officers with regard to preparation of pay fixation. Audit of the fixations and reporting system. The Director of Accounts of the Projects shall consolidate the above information and forward it to Finance & Planning (Projects) Department, who in turn shall consolidate the information received from all the Directors of Projects and forward the consolidated information to Finance & Planning (PRC I) Department.

15. In the case of employees working in Zilla Parishads, Panchayat Samithis, Gram Panchayats, Municipalities, Municipal Corporations of Hyderabad, Vijayawada, Visakhapatnam, Zilla Grandhalaya Samasthas, and Agricultural Market Committees, the Director of Local Fund Audit shall make necessary arrangements, to check the pay fixation statements and ensure whether the pay fixation approved by the Drawing Officers has been done correctly in accordance with Government orders. The Audit Officers of the Local Bodies shall on receipt of pay fixation statements- from the Drawing Officers, scrutinize the correctness of pay fixation and relevant data, with reference to Service Registers and authorize the payment of salary in the Revised Pay Scales 1986. After authorizing payment of salary, the Audit Officer of respective Local Bodies shall furnish the particulars the Director of Local Fund Audit who will in turn consolidate and submit to

Government in Finance and Planning (PRC I) Department.

16. All the Heads of Departments should intimate the Departmental Officers under their control to follow the above instructions scrupulously and cooperate with the Audit Authorities.

17. Any further clarification in this regard may be referred directly, to the Finance and Planning (FW PRC-I) Department.

K. KOSALRAM  
Secretary to Government

#### APPENDIX

##### State of fixation of pay under Andhra Pradesh Revised Scales of Pay Rules 1986

Note : 1. Separate statement should be prepared for fixation of pay in respect of substantive and officiating post.

2. In respect of employees holding Special Grade/Special Promotion Post/Special Adhoc Promotion post fixation shall be in the corresponding relevant revised scales assigned.

1. Name of the Government employee :
2. Designation of the post in which pay is to be fixed (the actual nomenclature of the post i.e. ordinary/SG/SPP/SAPP held by the employee is to be only mentioned).
3. Whether substantive or officiating
4. Existing scale of pay of the post on the date of entry into the Revised Scales of Pay, 1986.
5. a) Whether the employee has opted to the Revised Pay Scales of 1986.  
b) Date on which the option was exercised.  
c) Date from which option to come over to the Revised Pay Scales, 1986 from 1-7-1986 the date of next increment exercised.
6. a) Existing scale of pay  
b) Special pay if any  
c) Revised scale of pay  
d) Whether special pay if any merged in the Revised Scale and if so, amount of special pay merged.
7. Existing emoluments as on 1-7-86 or the date of next increment.  
a) "Basic Pay" means, pay as defined in the Fundamental Rule 9(21) (a) (i).  
b) Special Pay, if any, in addition to the pay in the existing scale of pay, in a case where the Revised Scale is in lieu of both the existing scale of pay and special pay.  
c) Personal pay under rule 9 (23) (a) of the Fundamental Rules of Rule 7(40) (a) of the Hyderabad Civil Service Regulations.

N.B. Family Planning Incentive Increment drawn in the shape of personal pay is to be shown separately.

- d) Personal pay sanctioned in pursuance of proviso under Rule 6 (b) of Revised Scales of Pay Rules, 1979.
- e) Personal Pay sanctioned in pursuance of proviso to Rule 6 (c) of A. P. Revised Scales of Pay Rules 1979.

f) i) Dearness Allowance admissible at the rate which existed on the 1st January, 1986 appropriate to the basic pay plus special pay where special pay is merged in the Revised Pay Scales, 1986 and personal pays referred to in clauses (c) (d) and (e).

ii) Dearness Allowance appropriate to the basic pay in the existing scale plus special pay in the respect of categories falling under second proviso to Rule 2(g)

Note: Any other different category of other allowance(s) drawn by the individual have to be mentioned in this column.

Total: Total emoluments (a to f)

8. 10% of pay:

(a) Basic pay

(b) Basic pay + Special Pay if Special Pay is merged.

(c) Basic pay + Special Pay if merged + Personal Pay referred to in item 7 (c) (d) & (e) as the case may be.

9. Total of 7 and 8 excluding personal pay in respect of Family Planning Operation. Fraction of 50 paise and above to be rounded off to next rupee and fraction of less than 50 paise to be ignored.

10. Whether the post specified in item 2 is included in the Schedule and if so, the Revised Scale of pay of the post shown in Column 4 of the Schedule.

11. Revised Pay as fixed under rule in the Revised Scale at the stage next above the amount so computed irrespective of whether, the amount so computed is a stage or not, in the Revised Scale.

12. Emoluments after fixation of pay as per the Revised Scale of Pay, 1986.

a) Basic Pay

b) Special Pay, if any

c) Personal Pay

d) Family Planning Incentive Personal Pay

e) Other Allowances.

House Rent Allowance

City Compensatory Allowance

Other Compensatory Allowance

Note : Any other different category of other allowances drawn by the individual should be mentioned in this column.

Total Emoluments (a) to (e)

13. Increase in emoluments:

In the Existing  
Pay Scales.  
Rs.

In the Revised  
Pay Scales 1986  
Rs.

Pay

Spl. Pay

Personal Pay

D.A.

H. R. A.

C. C. A.

O. C. A. etc.,

Total

Net Increase: Rs

(a) Does the difference falls short of interim relief (Rs. 357-Rs. 75/-) and if so to what extent.

(b) If answer to (a) is affirmative, the amount falling short of (Rs. 35/- Rs. 75/-) is to be treated as personal pay under Rule 5(c)

14. a) Whether the Revised Pay in the officiating post is less than or equal to the Revised pay in the substantive post and if so, what is the pay fixed in the substantive post.

b) If the answer to (a) above is affirmative, the final Revised pay and rule 5(g) (1).

15. Date of next increment

16. Any other relevant information

Station:

Signature of the Head of office

Date:

Drawing and Disbursing Officer

#### ANNEXURE-I

List of Staff Members working in the office of \_\_\_\_\_

S.No.	Name	Designation/ Category	Duty/ Suspension Leave	Result of Verification
1	2	3	4	5

Signature of Drawing &  
Disbursing Officer

Signature of  
S.T.O/D.T.O/P.A.O

#### ANNEXURE-II

Office of \_\_\_\_\_

Sl.NO.	Name and Designation	Defects Notified in verification of pay fixation statement	Reference No.in which the matter is reported to D.D.O.	Final Result (i.e.) Whether the excess amount is recovered or action of D.D.O.is accepted
1	2	3	4	5

Signature of The  
Audit Authority

#### Annexure - III

#### ESSENTIAL PARTICULARS OF EMPLOYEE

Name of the Place/District of Service :  
with Postal Pin Code No.

Name of the Department :

Designation of the Employee :

Name of the Employee :

Sex male/female : married/unmarried)' single

a) Name of Father :

b) Whether the employee or his/her spouse has undergone family planning operation : YES/NO

Place of birth and District with-Postal Pin Code No. :

Native Place :

Home Town declared :

Date of Birth :

Reservation, category OC/SC/ST/AT/PH/BC (Group A/B/C/D) :

Mother Tongue : Telugu/Other than Telugu

Local Cadre (Zone) :

Qualifications:

a) General Education :

b) Professional Degree/Diploma/Certificate \_\_\_\_\_ :

Departmental Tests \_\_\_\_\_ :

a) Examination prescribed in the Department : Passed/Not Passed

b) Year of passing :

a) Language Test : Passed/Not Passed

b) Year of passing :

Dale of entry into service :

Designation on entry into service :

a) Date from which the employee is holding the present post (item No3) :

b) Whether the employee comes under the following categories

1. Below 3 years                      2. 3 years and below 5 years

3. 5 years and below 10 years      4.10 years and below 15 years

5.15 years and below 22 years      6. Above 22 years

a) Is the employee holding the Special Grade Post :: YES/NO

b) If the answer is 'Yes' from which date he is holding that post :

a) Is the employee holding the Special Promotion Post : YES/NO

b) If the answer is 'yes' from which date he is holding that post :

a) Is the employee holding the Special Adhoc Promotion Post : YES/NO

b) If the answer is 'Yes' from which date he is holding that post

Grade No.	Scale
Existing scale of employee (as on 30-6-1986)	
Basic Pay in the existing scale	:
Total salary (i.e. pay plus allowances) in the existing scale	:
Revised Scale of pay 1986 opted by the employee (1-7-86 or date of next increment)	
Basic pay in the Revised Scale of Pay	:
Total Salary (i.e. pay plus Allowances in the Revised Scale of Pay 1986)	::
Difference of salary (item 29 minus item 26)	:

Date of next increment after the pay  
fixation in the Revised

Scales of Pay 1986 :

Pension Rules opted on Retirement :

Deductions:

a) G. P. F. (Subscription) Account No.

(General Provident Fund) Rs. :

b) A. P. G. L. I. Subscription Account No.

(Andhra Pradesh Government Life Insurance)Rs. :

c) P. L. I. (Subscription) Account No.

(Postal Life Insurance) Rs. :

d) G. I. (Subscription) Cadre : A/B/C/D

(Group Insurance)

Loans and Advances:

a) Marriage Advance Amount Rs. :

b) Educational Advance Amount Rs. :

c) Festival Advance Amount Rs. :

d) A. P. Cooperative Advance

(APCO) Amount Rs. :

e) House Building Advance Amount Rs. :

f) Motor Car/Motor Cycle

Advance Amount Rs. :

g) Cycle Advance Amount Rs. :