

HARYANA STATE POLLUTION CONTROL BOARD



AGENDA

For the

177th meeting of the Board

to be held on 17-05-2017 at 11:00 AM

PANCHKULA



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 6, PANCHKULA.
Ph. No. 0172-2577870-873

No. HSPCB/Estt./2017/EG-36/ 1130-42

Dated: 15-05-2017

To

1. The Chairman,
Haryana State Pollution Control Board, Panchkula.
2. The Director,
Environment Department, Haryana,
SCO No. 1-3, Sector 17-D, Chandigarh.
3. The Director,
Urban Local Bodies, Haryana,
Bays No. 11-14, Sector-4, Panchkula.
4. The Principal Chief Conservator of
Forests, Haryana, Panchkula.
5. The Transport Commissioner, Haryana,
30-Bays Building, Chandigarh.
6. The Engineer-in-Chief, Haryana,
Public Health Engineering Department, Panchkula.
7. The Managing Director,
Haryana State Industrial and Infrastructure
Development Corporation, Panchkula.
8. The Managing Director,
Haryana Power Generation Corporation,
Panchkula.
9. Sh. Arvind Kapoor, MD,
Rico Auto Industries,
38KM Stone Delhi-Jaipur Highway,
Gurgaon.
10. Shri Sunil Rao,
S/o Rao Jaswant Singh,
Ex MLA,
H. No. 444, Sector-3, Urban Estate,
Rewari.
11. Sh. Tarun Yadav,
VPO Palawas, Bohra Bhawan
Jherigarh, Tehsil Kosli, District Rewari.

Contd...Page 2.

12. Smt. Amneet P. Kumar, IAS,
Nominee Director,
Finance Department, Haryana,
Chandigarh.
13. The Member Secretary,
Haryana State Pollution Control Board,
Panchkula.

Subject: 177th meeting of the Haryana State Pollution Control Board to be held on 17.05.2017 at 11.00 A.M.

Kindly refer to this office letter No. HSPCB/Estt./2017/EG-36/1037-48 dated 09.05.2017 regarding the subject cited above.

Please find enclosed herewith the Agenda Notes for the 177th meeting of the Board to be held on 17.05.2017 at 11.00 A.M. under the Chairmanship of Dr. K.K. Khandelwal, IAS, Chairman of the Board in the Conference Room of the Haryana State Pollution Control Board, C-11, Sector-6, Panchkula.

It is also intimated that the Haryana State Pollution Control Board is a statutory Board and its members have been nominated either by name or designation. It is, therefore, requested that their substitute may not be sent.

DA/As above.

Endst. No. HSPCB/Estt./2017/EG-36/ 1143

S. Jayaram
MEMBER SECRETARY 15/5

Dated: 15-05-2017

A copy of the above is forwarded to the Additional Chief Secretary to Government of Haryana, Environment Department, Chandigarh for information with reference to this office letter Endst. No. HSPCB/Estt./2017/EG-36/1049 dated 09.05.2017.

S. Jayaram
MEMBER SECRETARY 15/5



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 6, PANCHKULA.
Ph. No. 0172-2577870-873

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Agenda Items for the 177th meeting of the Board to be held on **17.05.2017** at **11.00 A.M.** under the Chairmanship of Dr. K.K. Khandelwal, IAS, Chairman of the Board in the Conference Room of the Haryana State Pollution Control Board, C-11, Sector-6, Panchkula are as under:-

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Agenda Item No. 177.1

Confirmation of the Minutes of the 176th meeting of the Haryana State Pollution Control Board.

The minutes of the 176th meeting were circulated to all the Members of the Board vide this office Memo No. HSPCB/Estt./2016/EG-36/10249-64 dated 23.12.2016 (copy of the same enclosed).

No observations from any Member have been received. The Board may confirm the Minutes of the 176th Meeting.



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 6, PANCHKULA.
Ph. No. 0172-2577870-873

No. HSPCB/Estt./2016/EG-36/ 10249-64

Dated: 23/12/2016

1. Chairman,
Haryana State Pollution Control Board, Panchkula.
2. Director,
Environment Department, Haryana,
SCO No. 1-3, Sector 17-D, Chandigarh.
3. Director,
Urban Local Bodies, Haryana,
Bays No. 11-14, Sector-4, Panchkula.
4. Principal Chief Conservator of
Forests, Haryana, Panchkula.
5. Transport Commissioner, Haryana,
30-Bays Building, Chandigarh.
6. Engineer-in-Chief, Haryana,
Public Health Engineering Department, Panchkula.
7. Managing Director,
Haryana State Industrial and Infrastructure
Development Corporation, Panchkula.
8. Managing Director,
Haryana Power Generation Corporation,
Panchkula.
9. Ms. Veena Rani, Chairperson, Zila Parisad, Jind,
House No. 2642, Urban Estate, Jind.
10. Sh. Ashok Arora,
Mayor, Municipal Corporation,
Faridabad.
11. Shri Jitender Kumar Bhardwaj S/o Sh. Subhash Chand,
MC, Sohana, M-39, Old DLF, Near Sec. 14, Gurgaon.
12. Shri Sunder Lal Prajapat,
Vice Chairman, MC Dharuhera,
Sunder Tent House,
Dharuhera, Rewari.

13. Sh. Arvind Kapoor, MD,
Rico Auto Industries,
38KM Stone Delhi-Jaipur Highway,
Gurgaon.
14. Shri Sunil Rao,
S/o Rao Jaswant Singh,
Ex. MLA,
H. No. 444, Sector-3, Urban Estate,
Rewari.
15. Sh. Tarun Yadav,
VPO Palawas, Bohra Bhawan
Jherigarh, Tehsil Kosli, District Rewari.
16. Member Secretary,
Haryana State Pollution Control Board,
Panchkula.

Subject: Minutes of the 176th meeting of the Haryana State Pollution Control Board held on 19.12.2016.

Kindly refer to this office letter No: HSPCB/Estt./2016/EG-36/10110-25 dated 13.12.2016 on the subject cited above.

Please find enclosed the Minutes of the 176th meeting of the Board held on 19.12.2016 for information and necessary action.

DA/As above.

S. Jayaram
22/12
MEMBER SECRETARY

Endst. No. HSPCB/Estt./2016/EG-36/ 10265

Dated: 23/12/2016

A copy of the above is forwarded to the Principal Secretary to Government Haryana, Environment Department, Chandigarh for information with reference to this office letter Endst. No. HSPCB/Estt./2016/EG-36/10126 dated 13.12.2016.

S. Jayaram
22/12
MEMBER SECRETARY

Endst. No. HSPCB/Estt./2016/EG-36/ 10266

Dated: 23/12/2016

A copy of the above is forwarded to Additional Chief Secretary to Government Haryana, Finance Department, Chandigarh with reference to this office letter Endst. No. HSPCB/Estt./2016/10127 dated 13.12.2016.

S. Jayaram
22/12
MEMBER SECRETARY

Minutes of 176th meeting of the Haryana State Pollution Control Board, Panchkula, held at 1130 Hrs on 19th December 2016 under the Chairmanship of Sh. Shrikant Walgad, IAS, Chairman, Haryana State Pollution Control Board, Panchkula.

The 176th meeting of the Haryana State Pollution Control Board (HSPCB) was convened at 1130 Hrs on 19.12.2016 at the Conference Room of HSPCB under the Chairmanship of Shri. Shrikant Walgad, IAS, Chairman, HSPCB. The list of participants is at Annexure-1. Leave of absence was granted to the Members who could not attend the meeting. The Member Secretary of HSPCB, welcomed all the participants and presented the agenda items before the Board. A detailed discussion was held on all the agenda items and the minutes of the meeting are presented as below.

Agenda Item No. 176.1

Confirmation of the minutes of 175th meeting of the Haryana State Pollution Control Board.

Minutes of 175th meeting were confirmed.

Agenda Item No. 176.2

Action taken on the minutes of the 175th meeting of the Haryana State Pollution Control Board held on 04.05.2015.

Board members were apprised of the action taken on the decisions taken in the 175th meeting and the same were noted.

Agenda Item No. 176.3

Retention of services of Sh. Sat Pal Singh Rathi, Senior Environmental Engineer-I (HQ) beyond the age of 55 years

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.4

Appointment of Board Analyst in Haryana State Pollution Control Board.

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.5

To eliminate anomalies in the Haryana State Pollution Control Board (Group A, B, C and D) Service Regulations.

The item was deferred.

Agenda Item No. 176.6

Grant of Bonus / Ex-gratia / Short-term Incentives / token gifts to the Employees of the Public Sector Undertakings.

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.7

Constitution of Board's Purchase Committee.

The proposal contained in Agenda Note was approved. The Board also observed that the maximum limit of this Committee be restricted to Rs. 10 lakhs

Agenda item No. 176.8

Shifting of Regional Office, Jind to District Bhiwani.

The proposal contained in Agenda Note was approved.

Agenda item No. 176.9

Amendment in the provisions of the notification No. S.O. 12/C.A. 291/1986/Ss.5 and 7/2016 dated 11.05.2016 issued by Govt. of Haryana, Environment Department for stone crusher regarding the ownership of the land of the stone crushers.

The proposal contained in Agenda Note was approved.

Agenda item No. 176.10

Amendment in the Haryana Air (Prevention & Control of Pollution) Rules, 1983 framed under Section 54 of the Air (Prevention & Control of Pollution) Act, 1981.

The proposal contained in Agenda Note was approved.

Agenda item No. 176.11

Financial Assistance of Rs. 21 Cr for STPs in Haryana.

A detailed discussion was held on the agenda item and it was decided that PHED should forward its proposal to HSPCB for consideration of financial assistance for the projects. EIC, PHED requested that the Scheme prepared by HSPCB should be amended and the limits fixed for population and the amount be withdrawn to accommodate all the projects. The Board advised PHED to forward its recommendations for further consideration by the Board.

Agenda item No. 176.12

Creation of GIS Cell in Haryana State Pollution Control Board.

The proposal contained in the Agenda Note was approved by the Board.

Agenda item No. 176.13

To adopt / approve the Audited Balance Sheet & Income and Expenditure Account of the Board for the financial year 2012-13.

The proposal contained in Agenda Note was approved. The Board advised that physical verification of the assets to be carried out by the officials concerned, as observed by the Chartered Accountant.

Agenda item No. 176.14 (S)

Approval for Installation of Ten New Continues Ambient Air Quality Monitoring Station (CAAQMS) at Ambala, Bhiwani, Fatehabad, Hisar, Jind, Kurukshetra, Mahendergarh, Mewat, Palwal and Sirsa.

The proposal contained in Agenda Note was approved. The members, after a detailed discussion suggested that the process be expedited and installation of additional CAAQMS, as per the requirement of CPCB Guidelines be taken up subsequently.

Agenda item No. 176.15 (S)

Remote Sensing Study for area estimation of burning of Rice and Wheat Stubble in 10 major growing districts of Haryana for the year 2016-17.

The proposal contained in Agenda Note was approved.

Agenda item No. 176.16 (S)

Budget Estimate of Haryana State Pollution Control Board for the Financial Year 2017-2018.

The proposal contained in Agenda Note was approved.

Agenda item No. 176.17 (S)

Procedure for obtaining the authorization for recycling of Hazardous Waste specified in Schedule-IV of the Hazardous & Other Waste (M&TM) Rules, 2016.

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.18 (S)

Procedure for obtaining the authorization for actual users of hazardous & other waste including for utilization of hazardous & other waste for which Standard Operating Procedure (SoPs) /Guidelines were issued by CPCB except for recycler of hazardous waste listed in Schedule-IV of the Hazardous & Other Waste (M&TM) Rules, 2016.

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.19 (S)

Procedure for obtaining the authorization by the trader units desirous of import of other waste (* *) as listed in Part-D of Schedule-III of Hazardous & Other Waste (M&TM) Rules, 2016, on behalf of actual users.

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.20 (S)

Amendment in the fee structure of Health Care Facilities / Establishment of Government.

The proposal contained in Agenda Note was approved.

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Agenda Item No. 176.21 (S)

Promotion of Sh. Bhupinder Singh Chahal, Assistant Environmental Engineer to the post of Environmental Engineer.

The proposal contained in Agenda Note was approved.

Agenda Item No. 176.22 (S)

Relaxation in experience, for promotion of Senior Scientific Assistant to the post of Scientist 'B'.

The Members agreed to grant relaxation to Sh. Aparnesh Kumar, SSA for promotion to the post of Scientist 'B' and deferred the proposal of relaxation to Sh. Vikas Grewal SSA. While approving the relaxation proposal for Sh. Aparnesh Kumar, the Board observed that since the period for relaxation is less than one year and since through this promotion, the Board can meet out its shortage of Analysts in the coming period, the same is considered positively in the larger interest.

Agenda Item No. 176.23 (S)

Nomination of officers of the Board of Haryana Enterprise Promotion Centre (HEPC) to grant clearances / sanctions in addition to their own duties.

The proposal contained in Agenda Note was approved. It was approved that Dr. P.K.M.K. Das, Scientist 'C' (HQ) be deputed as Nodal Officer to HEPC in addition to his own duties in place of Sh. Satinder Pal, EE, Regional Office, Panchkula and Sh. Vikas Chand, AEE and further delegated the powers to Chairman, HSPCB for deputing officers to HEPC in future.

Additional Item

Consideration of the proposal of Agriculture Department for providing financial assistance for procurement of eco-friendly harvesting equipments to curb the menace of crop residue burning.

The above subject was not placed as agenda item before the Board but was taken up additional item. Chairman explained the members about the recent developments and initiatives taken by the Board to prevent and reduce air pollution in NCR Districts in Haryana, in the light of the recent crisis of smog incidences, persisting over a period of ten days in Delhi and NCR Districts. The members were also explained on the various review meetings held by Chief Minister of Haryana, Chief Secretary of Haryana, Union Minister of MoEF & CC, Government of India, CPCB, Chairman, EPCA, Secretary, MoEF & CC, Government of India, Parliamentary Committee and other bodies on the subject. They were also sensitized on the various directions and orders issued by NGT, Supreme Court and High Courts of Delhi and Punjab and Haryana. Keeping in view the orders of the NGT passed in the application no. 118 of 2013 titled as Vikrant Kumar Tongad Vs. EPCA & Ors, the Agriculture Department of Government of Haryana, vide their memo no. 2810 dated 26.11.2016 submitted a project proposal for the financial assistance of Rs. 1077.5 lakhs for procuring the implements like Happy Seeder, Straw baler, Stubble shaver / Shredder / Chopper, Hay Rake/Gyro Rake, Reversible Plough, Mulcher, Straw Management System and Rental Charges of Tractors for above machinery for managing the problem.

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of rice straw burning. The matter was discussed in detail with the Members and Senior Officers of the Board and it was decided that the proposal be considered by the Board after following the due procedure. However the Members did not agree to financing the rentals towards the equipments, as proposed by the Agriculture Department. They also advised that the Agriculture Department will be meeting out the operational and maintenance cost from its own sources and will periodically provide feedback and details of area covered through the project, number of farmers benefitted through the project and the environmental benefits achieved due to the project, along with the statistical details.

The meeting ended with thanks to all the participants.

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LIST OF PARTICIPANTS

1. Sh. Shrikant Walgad, IAS,
Chairman,
Haryana State Pollution Control Board, Panchkula.
2. Sh. Vijayendra Kumar, IAS,
Director,
Environment Department, Haryana,
SCO No. 1-3, Sector 17-D, Chandigarh.
3. Sh. A.K. Khetarpal,
Engineer-in-Chief, Haryana,
Public Health Engineering Department, Panchkula.
4. Sh. Vineet Garg, IAS,
Managing Director,
Haryana Power Generation Corporation Ltd., Panchkula.
5. Sh. Ashok Arora, Mayor,
Municipal Corporation, Faridabad.
6. Sh. Jitender Bhardwaj,
M-39, Old DLF, Near Sector-14, Gurgaon.
7. Sh. Ashok Rathee,
Executive Engineer,
on behalf of Director,
Urban Local Bodies, Haryana
Bays No. 11-14, Sector-4, Panchkula.
8. Sh. P.K. Garg,
Addl. GM (A),
on behalf of Managing Director,
Haryana State Industrial & Infrastructure
Development Corporation Ltd , Panchkula.
9. Sh. S. Narayanan, IFS,
Member Secretary,
Haryana State Pollution Control Board,
Panchkula.

Agenda Item No. 177.2

Action taken on the Minutes of the 176th meeting of the Haryana State Pollution Control Board held on 19.12.2016.

The action taken report on the minutes of 176th meeting of the Board held on 19.12.2016 is as under:-

Agenda Item No. 176.1

Confirmation of Minutes of 175th meeting of the Haryana State Pollution Control Board.

Minutes of 175th meeting were confirmed.

Agenda Item No. 176.2

Action taken on the Minutes of 175th meeting of the Haryana State Pollution Control Board held on 04.05.2016.

Board members were apprised of the action taken regarding the decisions of the 175th meeting and the same were noted.

Agenda Item No. 176.3

Retention in service beyond the age of 55 years of Sh. Sat Pal Singh Rathi, Senior Environmental Engineer-I (HQ).

The item was for information regarding the action already taken.

Agenda Item No. 176.4

Appointment of Board Analyst in Haryana State Pollution Control Board.

The Govt. has approved the proposal and Eight Scientists of Board appointed as Board Analyst.

Agenda Item No. 176.5

To eliminate anomalies in the Haryana State Pollution Control Board (Group A, B, C and D) Service Regulations.

The matter is under consideration.

Agenda Item No. 176.6

Grant of Bonus / Ex-gratia / Short-term Incentives / token gifts to the Employees of Public Sector Undertakings.

No action is required.

Agenda Item No. 176.7

Constitution of Board's Purchase Committee.

No action is required.

Agenda Item No. 176.8

Shifting of Regional Office, Jind to District Bhiwani.

No action is required.

Agenda Item No. 176.9

Amendment in the provisions of the notification No. S.O. 12/C.A. 291/Ss.5 and 7/2016 dated 11.05.2016 issued by Govt. of Haryana, Environment Department for stone crusher regarding the ownership of the land of the stone crushers.

The matter put in the TAC and decision of TAC sent to Principal Secretary to Government Haryana, Environment Department vide this office letter No. 2284 dated 16.02.2017 for taking further action.

Agenda Item No. 176.10

Amendment in the Haryana Air (Prevention & Control of Pollution) Rules, 1983 framed under section 54 of the Air (Prevention & Control of Pollution) Act, 1981.

Sent to Government vide H.O. letter No. 2923 dated 15.02.2017.

Agenda Item No. 176.11

Finance Assistance of Rs. 21 crores for STPs in Haryana.

The TAC has decided not to provide any financial assistance to Public Health Engineering Department.

Agenda Item No. 176.12

Creation of GIS Cell in Haryana State Pollution Control Board.

GIS Cell mad operational in HSPCB Head Office.

Agenda Item No. 176.13

To adopt / approve the Audited Balance Sheet & Income and Expenditure Account of the Board for the financial year 2012-13.

Copy of Audited Balance has been sent to Government vide letter No. HSPCB/Acctt/2015-16/2520-2522 dated 28.12.2016.

Agenda Item No. 176.14 (S)

Approval for installation of Ten New Continuous Ambient Air Quality Monitoring Station (CAAQMS) at Ambala, Bhiwani, Fatehabad, Hisar, Jind, Kurukshetra, Mahendergarh, Mewat, Palwal and Sirsa.

The process for installation of 19 New CAAQMS is in process. After due approval of competent authority, the e-tendering process for procurement of above stations has been published through online & an advertisement notice for the same have also been published in the newspaper.

Agenda Item No. 176.15 (S)

Remote Sensing Study for area estimation of burning of Rice and Wheat Stubble in 10 major growing districts of Haryana for the year 2016-17.

No further action is required.

Agenda Item No. 176.16 (S)

Budget Estimate of Haryana State Pollution Control Board for the Financial Year 2017-2018.

Copy of Budget Estimate of HSPCB for the Financial Year 2017-18 has been sent to Government vide order No. HSPCB/Acctts/2016/2554-55 dated 30.12.2016.

Agenda Item No. 176.17 (S)

Procedure for obtaining the authorization for recycling of Hazardous Waste specified in Schedule-IV of the Hazardous & Other Waste (M&TM) Rules, 2016.

No action required.

Agenda Item No. 176.18 (S)

Procedure for obtaining the authorization for actual users of hazardous & other waste including for utilization of hazardous & other waste for which Standard Operating Procedure (SoPs)/Guidelines were issued by CPCB except for recycler of hazardous waste listed in

No action required.

Schedule-IV of the Hazardous & Other Waste (M&TM) Rules, 2016.

Agenda Item No. 176.19 (S)

Procedure for obtaining the authorization by the trader units desirous of import of other waste (* *) as listed in Part-D of Schedule-III of Hazardous & Other Waste (M&TM) Rules, 2016, on behalf of actual users.

No action required.

Agenda Item No. 176.20 (S)

Amendment in the fee structure of Health Care Facilities / Establishment of by Government.

Sent to Government for approval as H.O. letter No. HSPCB/2017/3186 dated 08.03.2017.

Agenda Item No. 176.21 (S)

Promotion of Sh. Bhupinder Singh Chahal, Assistant Environmental Engineer to the post of Environmental Engineer.

No action is required.

Agenda Item No. 176.22 (S)

Relaxation in experience, for promotion of Senior Scientific Assistant to the post of Scientist 'B'

Case sent to Government vide letter no. 5036 dated 07.03.2017.

Agenda Item No. 176.23 (S)

Nomination of officers of the Board of Haryana Enterprise Promotion Centre (HEPC) to grant clearances / sanctions in addition to their own duties.

One Environmental Engineer and one Assistant Environmental Engineer nominated with Haryana Enterprise Promotion Centre (HEPC).

Agenda Item No. 177.3

Implementation of Haryana Civil Services (Revised Pay) Rules, 2016 and Haryana Civil Services (Assured Career Progression) Rules- 2016. Fixation of Pay & Payment of Arrears-Adoption thereof.

The Additional Chief Secretary to Govt. Haryana, Finance Department vide letter No. 1/20/2016-5PR(FD) dated 28.10.2016 has sent a copy of each of the documents related to implementation of:-

- (i) Haryana Civil Services (Revised Pay) Rules, 2016.
- (ii) Haryana Civil Services (Assured Career Progression) Rules, 2016.
- (iii) Fixation of pay and Payment of Arrears.

The Government has endorsed a copy of above notification to all Boards and Corporation for information and necessary action and directed all the departments that the action required to be taken in the light of the above said rules and notification should be initiated immediately to ensure that the payment of salary to all such Government servants who have elected to be governed by the above said rules or who have brought over to be governed by the said rules is made to them in the respective entitled revised level of Pay with effect from 01.01.2016 and arrear should be drawn during the current F.Y. 2016-17.

Accordingly, in compliance of these instructions, the Haryana State Pollution Control Board has also tabulated the revised Pay scales post wise as per Annexure-'A' for adoption.

The total Financial implication to grant the revised pay structure to the employees of Haryana State Pollution Control Board is Rs. 9.85 lacs per month approximate.

In view of above, BOD is requested to consider and accord approval for the implementation of above revised Pay scales Cadre Specific ACP Scales as per notifications issued by the Finance Department as per Annexure 'B' & 'C' above so that pay fixation instructions may be implemented accordingly, please.

No. 1/20/2016-5PR (FD) Chandigarh

Dated 28th October, 2016

From

The Addl. Chief Secretary to Govt., Haryana,
Finance Department

To

All the Addl. Chief Secretaries/Principal Secretaries to Govt. Haryana.
All the Heads of Departments in Haryana.
The Registrar, Punjab & Haryana High Court.
All the Divisional Commissioners in Haryana.
All the Deputy Commissioners in Haryana.
All the Sub Divisional Officers (Civil) in Haryana.

Subject :

Revised pay package formulation and implementation thereof-Documents regarding.

Sir/Madam,

The undersigned is directed to forward a copy each of the documents indicated below for your information and suitable necessary action at your end:

- (i) Extract from the Haryana Government Gazette (Extraordinary) dated 28th October, 2016 Haryana Civil Services (Revised Pay) Rules, 2016.
- (ii) Extract from the Haryana Government Gazette (Extraordinary) dated 28th October, 2016 Haryana Civil Services (Assured Career Progression) Rules, 2016.
- (iii) Form of option, Statement of fixation of pay under Haryana Civil Services (Revised Pay) Rules, 2016 and Haryana Civil Services (Assured Career Progression) Rules, 2016 and form of undertakings.


2. The undersigned is further directed to impress upon you that the action required to be taken in the light of above said Rules and Notifications etc. should be initiated immediately to ensure that the payment of salary to all such Government employees who have elected to be governed by the above said Rules or who have brought over to be governed by the above said Rules is made to them in the respective entitled revised level of pay with effect from the month of November, 2016 to be paid in December, 2016.

3. The undersigned is further directed to impress upon you that utmost care should be taken while fixing the pay in the revised pay level entitled to the respective Government employees in accordance with the provisions of Rules. For this purpose, the Rules should be carefully gone through and understood so that the probability of any mistake taking place is minimized.

4. You are further requested to seek clarification from the Department of Finance in the Pay Revision Branch wherever any difficulty is faced in understanding/interpreting the provisions as contained in the Rules or the Instructions. Such consultation can be made informally or through a formal request. However, you are further requested that such consultation should be done at a personal level by sending preferably some of the employees in your Department or office, as the case may be, to seek guidance in the Pay Revision Branch so as to ensure that no undue delay takes place in implementing the decision of the Government in the time frame in which the Rules are to be made operational.

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5. The undersigned is further directed to impress upon you that the arrears should be drawn during the current financial year, 2016-17.

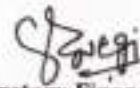
 28/10/2016

Under Secretary Finance (PR)
for the Addl. Chief Secretary to Govt. Haryana,
Finance Department

Endst. No. 1/20/2016-5PR (FD)

Dated 28th October 2016

A copy is forwarded to the Chief Secretary to Government Haryana for information.

 28/10/2016

Under Secretary Finance (PR)
for the Addl. Chief Secretary to Govt. Haryana,
Finance Department

To

The Chief Secretary to Government Haryana
(in GS-II & Cabinet Branches).

U.O. No. 1/20/2016-5PR (FD)

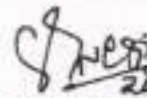
Dated 28th October, 2016

Endst. No. 1/20/2016-5PR (FD)

Dated 28th October, 2016

A copy of the above is forwarded to the following for information and necessary action:-

1. Principal Accountant General (A&E and Audit), Haryana, Chandigarh.
2. The Legal Remembrance, Haryana.
3. All Treasury Officers/Assistant Treasury Officers in Haryana.
4. All the Chairmen/Chief Administrators/Chief Executives/Managing Directors etc. of all of the Boards/Corporations of Haryana Government.

 28/10/2016

Under Secretary Finance (PR)
for Addl. Chief Secretary to Govt. Haryana,
Finance Department

ANNEXURE 'A'

Sr. No.	Name of Post	Existing functional pay Band	Existing functional Grade Pay	Merged with corresponding posts	Corresponding Functional Pay Matrix Level w.e.f. 01.01.16	Corresponding General Assured Progression Pay (ACP) Level w.e.f. 01.01.16		
						Ist ACP 8 years	IInd ACP 16 Years	IIInd ACP 24 Years
1	2	3	4	5	6	7	8	9
1	Chairman	AS per terms & conditions fixed by the Government.						
2	Member Secretary	AS per terms & conditions fixed by the Government.						
3	Distt. Attorney	Deputation post to be filled from Prosecution Department						
4	Environmental Engineer	15600-39100	6000	FPL 11		16	17	18
5	Scientist 'C'	15600-39100	6000	FPL 11		16	17	18
6	Senior Accounts Officer	Deputation post to be filled up from Finance Department, Incumbent will get his own scale						
7	Asstt. Env. Engg.	9300-34800	5400	FPL 9		13	14	15
8	Tehsildar	Deputation post to be filled up from Revenue Department, Incumbent will get his own pay scale						
9	Scientist 'B'	9300-34800	5400	FPL 9		13	14	15
10	Private Secretary	9300-34800	4200	FPL 7		10	11	12
11	Registrar	9300-34800	4200	FPL 7		10	11	12
12	Suprintendant-	9300-34800	4200	FPL 7		10	11	12
13	Asstt. Distt. Attorney	Deputation post to be filled up from Prosecution Department, Incumbent will get his own pay scale.						
14	Senction Officer, SAS	9300-34800	4600	FPL 7		11	12	13
15	Sr. Scientific Asstt.	9300-34800	4000	FPL 6		9	10	11
16	Personal Assistant	9300-34800	4000+150 Special Pay	FPL 6		9	10	11

17	Junior Env. Engg.	9300-34800	4000	FPL 6		9	10	11
18	Statistical Asstt.	9300-34800	3600	FPL 6		9	10	11
19	Jr. Sc. Asstt.	9300-34800	3600	FPL 6		9	10	11
20	Assistant	9300-34800	3600	FPL 6		9	10	11
21	Accountant	9300-34800	3600	FPL 6		9	10	11
22	Senior Scale Stenographer	9300-34800	3600	FPL 6		9	10	11
23	Computer Operator	9300-34800	3600	FPL 6		9	10	11
24	Accounts Clerk	5200-20200	2400	FPL 4		5	6	7
25	Jr. Scale Stenographer	5200-20200	2400	FPL 4		5	6	7
26	Driver	5200-20200	2400+200 Special Pay	FPL 4		5	6	7
27	Stenotypist	5200-20200	1900+100 Special Pay	FPL 2		3	4	5
28	Clerk	5200-20200	1900	FPL 2		3	4	5
29	Lab Attendant	5200-20200	1900	FPL 2		1	2	3
30	Senior Peon	4440-7440	1650	DL		1	2	3
31	Daftri	4440-7440	1650	DL		1	2	3
32	Peon	4440-7440	1300	DL		1	2	3
33	Field Attendant	4440-7440	1300	DL		1	2	3
34	Mali-cum-Chowkidar	4440-7440	1300	DL		1	2	3
35	Sweeper	4440-7440	1300	DL		1	2	3

3/5/17

HARYANA GOVERNMENT

FINANCE DEPARTMENT

Notification

The 28th October, 2016

No. 1/20/2016(RP)-SPR(FD)— In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Haryana hereby makes the following rules, namely:-

1. Short title and commencement.—

- (1) These rules may be called the Haryana Civil Services (Revised Pay) Rules, 2016.
- (2) These rules shall be deemed to have come into force on the 1st day of January, 2016, unless otherwise provided by the Government for any class or category of persons;

2. Categories of Government employees to whom these rules apply.—

- (1) Save as otherwise provided under these rules, it shall apply to the persons appointed to civil services and posts in connection with the affairs of the Government of Haryana, who are under the administrative control of the Government of Haryana and whose pay is debitable to the Consolidated Fund of the State of Haryana.

Note.— These rules shall also be applicable to re-employed pensioners including military pensioners, who are drawing pay in the existing pay structure subject to revision of pension from 1st January, 2016.

(2) These rules shall not apply to—

- (a) Members of All India Services working in connection with the affairs of Government of Haryana;
- (b) Officers of judicial services working in connection with the affairs of Government of Haryana;
- (c) Persons not in whole time employment;
- (d) Persons paid otherwise than on monthly basis, including those paid on a piece-rate basis or on daily wages basis or on contract basis or appointed under outsourcing policies;
- (e) Government employee who is drawing his pay in a pay scale under Haryana Civil Services (Assured Career progression) rules with effect from the date on which he started drawing his pay in the pay scale under Haryana Civil Services (Assured Career progression) rules and till the time he draws his pay in that pay scale;
- (f) Any other class or category of persons whom the Government may, by order, specifically exclude from the operation of all or any of the provisions contained in these rules.

3. Definitions.—

In these rules, unless the context otherwise requires—

- (a) "basic pay in the revised pay structure" means the pay drawn in the prescribed Level in the Pay Matrix but does not include any other type of pay like special pay, etc;
- (b) "CSR" means the Civil Services Rules applicable to Haryana Government employees as amended from time to time;
- (c) "direct recruit" with reference to a post or a Government employee means the post on which such Government employee was recruited as a regular and direct recruit fresh entrant in the Government service;
- (d) "existing basic pay" means pay in the existing functional pay band on the date of option plus functional Grade Pay of the post as on 31st December, 2015 held by the person, it does not include any other type of pay like "special pay", "personal pay" etc;
Exception: Where a higher pay structure (other than ACP pay structures) has been sanctioned by the competent authority to a Government employee as a measure personal to him, his basic pay in that pay structure shall be treated the existing basic pay.
- (e) "existing emoluments" means the sum of (i) existing basic pay and (ii) existing dearness allowance at index average as on 1st day of January 2016. It does not include interim relief or any other relief or emoluments;

- (f) **"existing Pay Band and Grade Pay/Scale" or "existing pay structure"** in relation to a Government employee means the present system of Pay Band and Grade Pay or Higher Administrative Grade applicable to the post held by a Government employee as on the date immediately before the coming into force of these rules whether in a substantive or officiating capacity;

Explanation:

- The expressions "existing Pay Band and Grade Pay/Scale" or "existing pay structure", in respect of a Government employee who on the 1st day of January, 2016 was on deputation out of India or on leave or on foreign service, or who would have on that date officiated in one or more lower posts but for his officiating in a higher post, shall mean such basic pay, Pay Band and Grade Pay or scale in relation to the post which he would have held but for his being on deputation out of India or on leave or on foreign service or officiating in higher post, as the case may be;
- (g) **"functional pay structure or functional level"** in relation to a Government employee means the functional level in pay matrix prescribed for the post held by him. It does not mean any other level in which the Government employee is drawing his pay as a measure personal to him with any other justification like length of service, or higher additional qualification or upgradation of pay scale due to any other reason;
- (h) **"Government employee"** means the Government employees to whom these rules apply under rule 2;
- (i) **"Government"** means the Government of the State of Haryana in the Finance Department save as otherwise provided by or under these rules;
- (j) **"leave"** means any sanctioned leave as defined in Civil Services Rules, except "casual leave". Any type of absence without the sanction of competent authority shall not be considered as leave;
- (k) **"applicable level"** in the Pay Matrix shall mean the Level corresponding to the Pay Band and Grade Pay/ scale as on 1st January, 2016 specified in Schedule-I;
- (l) **"memorandum explanatory"** means the memorandum explanatory appended to these rules, briefly explaining the nature, philosophy, justification, objectives, applicability etc. of these rules;
- (m) **"officiating appointment"** means appointment of a Government employee on a permanent or temporary post as a temporary measure. The appointment of a Government employee working on regular basis is also to be considered as officiating during the period of probation;
- (n) **"pay in the level"** means pay drawn in the appropriate Cell of the Level as specified in the Schedule-I;
- (o) **"pay matrix"** means Matrix specified in the Schedule-I, with Levels of pay arranged in vertical cells as assigned to corresponding existing pay band and grade pay/scale.
- (p) **"pay scale as a measure personal to a Government employee"** means any pay structure granted by the competent authority to a Government employee as a measure personal to him. It does not include ACP pay structure or any other pay structure granted for possessing additional qualification etc;
- (q) **"pay"** means the amount drawn monthly by a Government employee, other than special pay or pay granted in lieu of his personal qualification or his length of service, in the functional pay structure, which has been sanctioned for a post held by him in substantively or in an officiating capacity or in case where no separate functional pay scale is sanctioned for the post held by the Government employee constituting a cadre, in the pay scale to which he is entitled by reason of his position in a cadre;
- (r) **"persons"** means persons who are Government employees for the purposes of these rules;
- (s) **"revised emoluments"** means revised pay in the level of a Government employee in the revised pay structure;
- (t) **"revised pay structure"** in relation to a post means revised level in pay matrix corresponding to the existing Pay Band and Grade Pay or existing pay structure of the post unless a different revised Level is notified separately for that post;
- (u) **"schedule"** means schedule appended to these rules;

- (v) "substantive pay" means pay drawn by a Government employee on the post to which he has been appointed substantively or by reason of his/her substantive position in a cadre;

Note.— A Government employee who has been appointed temporarily to a post while still drawing his salary in his earlier pay scale or in any other pay scale except the pay scale prescribed for the post on which he has been appointed, will not be deemed to have been appointed against such post either in the officiating capacity or in the substantive capacity for the purposes of these rules.

4. Level of posts.—

- (a) The functional Level of post shall be determined in accordance with the various Levels as assigned to the corresponding existing functional Pay Band and Grade Pay or scale as specified in Pay Matrix in the Schedule-I.
- (b) Where the functional pay scale of a post was ₹ 6500-10500 as on 31st December, 2005 and thereafter revised to PB-2 with Grade Pay ₹ 4200 w.e.f. 1st January, 2006, the revised level of that post applicable w.e.f. 1st January, 2016 shall be 7 (seven) corresponding to Grade Pay ₹ 4600. However, where the functional pay scale of a post was less than ₹ 6500-10500 and upgraded to Grade Pay ₹ 4200 on or after 1st January, 2006 shall not be covered under this provision of upgradation, e.g. Pay Scale of JBT Teacher was ₹ 4500-7000 and that of Staff Nurse was ₹ 5000-7850 as on 31st December, 2005, which were revised to PB-2, Grade Pay ₹ 4200 w.e.f. 1st January, 2006. The revised level of JBT Teacher and Staff Nurse shall be 6 (six) in the new Pay Matrix applicable w.e.f. 1st January, 2016.
- (c) The functional level of the post of Lab Technician (General) of the Department of Health Services, Haryana shall be Level-6 (six) of Pay Matrix (existing Grade Pay ₹ 2800 to be upgraded to Grade Pay ₹ 4200 (corresponding Level-6 (six))).
- (d) Where existing functional grade pay of Group A post is ₹ 5400 in PB-2 or PB-3, the corresponding revised Pay Level shall be 10 (ten) of the Pay Matrix for all the employees appointed on such posts by way of direct recruitment or otherwise subject to the condition that these posts are of Group A as specified in the Service Rules.

5. Drawal of pay in the revised pay structure.—

Save as otherwise provided in these rules, a Government employee shall draw pay in the Level in the revised pay structure applicable to the post to which he is appointed:

Provided that a Government employee may elect to continue to draw pay in the existing pay structure until the date on which he earns his next increment or until he vacates his post or ceases to draw pay in the existing pay structure.

Provided further that in cases where a Government employee has been promoted or appointed from one post to another of higher grade pay or scale, between 1st day of January, 2016 and the date of notification of these rules may elect to switch over to the revised pay structure from the date of such promotion, 1st July, 2016 or subsequent appointment, as the case may be.

Explanation 1.— The option to retain the existing pay structure under the provision of this rule shall be admissible only in respect of one existing Pay Band and Grade Pay / Scale.

Explanation 2.— Where Grade Pay of a post has been merged with higher grade pay or upgraded, the employee promoted to such post, between the period from 01.01.2016 and the date of notification, may opt for revised pay structure from a date of promotion or 1st July, 2016 but in that case the existing basic pay admissible in the pay structure as on 31.12.2015 of the promotional post shall be taken into account.

Explanation 3.— The aforesaid option shall not be admissible to any person appointed to a post for the first time in Government service by direct recruitment or otherwise on or after the 1st day of January, 2016, and he shall be allowed pay only in the revised pay structure.

6. Exercise of option.—

- (1) The option under the provisos to rule 5 shall be exercised in writing in the form appended to these rules so as to reach the authority mentioned in sub-rule (2) within three months from—
- (a) the date of notification of these rules; or
- (b) the date where revision in the existing pay structure and/or refixation of pay with retrospective effect is made by any order subsequent to the date of notification of these rules;

Provided that in the case of a Government employee who is, on the date of such notification or, as the case may be, date of such order, out of India either on leave or deputation or foreign service, the said option shall be exercised in writing so as to reach the said authority within three months of the date of his taking charge of his post in India;

Provided further that where a Government employee is under suspension on the 1st day of January, 2016, the option may be exercised within three months of the date of his return to his duty if that date is later than the date prescribed in this sub-rule.

- (2) The option shall be intimated by the Government employee to the Head of his office alongwith an undertaking, in the form appended to these rules.
- (3) If the intimation regarding option is not received within the time mentioned in sub-rule (1), the Government employee shall be deemed to have elected to be governed by the revised pay structure w.e.f. the 1st day of January, 2016.
- (4) The option once exercised shall be final.

Note 1.— Persons whose services were terminated on or after the 1st January, 2016, and who could not exercise the option within the prescribed time limit, on account of death, discharge on the expiry of the sanctioned post, resignation, dismissal or removal on account of disciplinary proceeding, shall be entitled to exercise option under sub-rule (1).

Note 2.— Persons who have died on or after the 1st day of January, 2016, and could not exercise the option within the prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2016, or such later date as is most beneficial to their dependents, if the revised pay structure is more favorable and in such cases, necessary action for payment of arrears should be taken by the Head of Office.

Note 3.— Persons who were on earned leave or any other leave on 1st day of January, 2016 which entitled them to leave salary shall be entitled to exercise option under sub-rule (1).

7. Fixation of pay in the revised pay structure.—

- (1) The pay of a Government employee who elects or is deemed to have elected under rule 6 to be governed by the revised pay structure on and from the 1st day of January, 2016, shall, unless in any case the Government by special order otherwise directs, be fixed separately in respect of his substantive pay in the permanent post on which he holds a lien or would have held a lien if it had not been suspended, and in respect of his pay in officiating post held by him, in the following manner namely:-

(A) In the case of all employees—

- (i) the pay in the applicable Level in the Pay Matrix shall be the pay obtained by multiplying the existing basic pay by a factor of 2.57, rounded off to the nearest rupee and the figure so arrived at will be located in that Level in the Pay Matrix and if such an identical figure corresponds to any Cell in the applicable Level of the Pay Matrix, the same shall be the pay, and if no such Cell is available in the applicable Level, the pay shall be fixed at the immediate next higher Cell in that applicable Level of the Pay Matrix.

Illustration 1:

1.	Existing Pay Band :	PB-1
2.	Existing Grade Pay :	₹ 2,400
3.	Existing Pay in Pay Band :	₹ 10,160
4.	Existing basic pay :	₹ 12,560 (10,160+2,400)
5.	Pay after multiplication by a fitment factor of 2.57 : 12560 x 2.57 =	₹ 32,279.20 (rounded off to 32279)
6.	Level corresponding to GP 2400 :	Level 4
7.	Revised Pay in Pay Matrix (either equal to or next higher to ₹ 32279 in Level 4) :	₹ 32,300

Grade Pay	1800	1900	2000	2400	2800
Levels	1	2	3	4	5
1	18000	19900	21700	25500	29200
2	18500	20500	22400	26300	30100
3	19100	21100	23100	27100	31000
4	19700	21700	23800	27900	31900
5	20300	22400	24500	28700	32900
6	20900	23100	25200	29600	33900
7	21500	23800	26000	30500	34900
8	22100	24500	26800	31400	35900
9	22800	25200	27600	32300	37000
10	23500	26000	28400	33300	38100
11	24200	26800	29300	34300	39200

- (ii) Where Grade Pay has been merged with higher Grade Pay or upgraded, the basic pay as on 1st January, 2016 in the pre-revised pay structure (as before merging) shall be taken into account at the time of initial fixation of pay from unrevised to revised pay structure adopting above said formula, as clarified in the illustration 2 below:-

Illustration 2:

Mr. T was drawing Grade Pay ₹ 3600 as on 1st January, 2016 while working on a post of Assistant. The functional Grade Pay of this post has been merged to ₹ 4200 and the corresponding Level is 6 in the Pay Matrix. His pay in the revised level shall be fixed as under:-

1.	Existing Pay Band :	PB-2
2.	Existing Grade Pay : (merged with GP ₹ 4200)	₹ 3,600
3.	Grade Pay after merger	₹ 4,200
4.	Existing Pay in Pay Band :	₹ 15,000
5.	Existing basic pay :	₹ 18,600 (15,000 + 3,600)
6.	Pay after multiplication by a fitment factor of 2.57 :	₹ 18,600 x 2.57 = 47,802
7.	Level corresponding to GP ₹ 4,200 :	Level 6
8.	Revised Pay in Pay Matrix (either equal to or next higher to ₹ 47,802 in Level 6) :	₹ 49,000

Grade Pay	GP 2800	GP 4200	GP 4600
Level	Level 5	Level 6	Level 7
1	29200	35400	44900
2	30100	36500	46200
3	31000	37600	47600
4	31900	38700	49000

5	32900	39900	50500
6	33900	41100	52000
7	34900	42300	53600
8	35900	43600	55200
9	37000	44900	56900
10	38100	46200	58600
11	39200	47600	60400
12	40400	49000	62200
13	41600	50500	64100
14	42800	52000	66000

- (iii) Where a Government employee has been promoted between the period from 1st January, 2016 and the date of notification, to a post the Grade Pay of which has been merged with higher grade pay or upgraded, opt for revised pay structure from a date later than 1st January, 2016 but in their case the pay structure as on 31st December, 2015 of the post held by him on the date of option shall be taken into account, as clarified in the illustration 3 below :-

Illustration 3:

Mr. P was working as Labour Inspector in the grade pay of ₹ 3600/-. He was promoted to the post of Labour Officer in GP-4200/- w.e.f. 01.08.2016, the GP of the post of Labour Officer is upgraded from GP-4200/- to GP-4600/- w.e.f. 1st January, 2016, Mr. P opted revised pay rules from the date of promotion. The pay of Mr. P will be fixed in the following manner:-

1.	Existing Pay Band :	PB-2
2.	Existing pay as on 01.07.2016 as Labour Inspector:	₹ 23,300 (19,700 + 3,600)
3.	Date of promotion :	01.08.2016
4.	Existing grade pay of promotional post:	₹ 4,200
5.	Upgraded grade pay of promotional post:	₹ 4,600
6.	Pay as Labour Officer on 01.08.2016 in the pay structure as on 31.12.2015 i.e. PB-2, Grade Pay 4200	20400+4200 = 24600
7.	Pay fixed as Labour Officer after multiplication by the fitment factor i.e. (24,600 x 2.57= ₹ 63,222 in Level-7):	₹ 64,100

Grade Pay	GP 4200	GP 4600	GP 4800
Level	Level 6	Level 7	Level-8
1	35400	44900	47600
2	36500	46200	49000
3	37600	47600	50500
4	38700	49000	52000
5	39900	50500	53600
6	41100	52000	55200

7	42300	53600	56900
8	43600	55200	58600
9	44900	56900	60400
10	46200	58600	62200
11	47600	60400	64100
12	49000	62200	66000
13	50500	64100	68000
14	52000	66000	70000

- (iv) If the minimum pay or the first Cell in the applicable Level is more than the amount arrived at as per sub-clause (i), (ii) or (iii) above, the pay shall be fixed at minimum pay or the first Cell of that applicable Level.
- (B) In the case of Medical Officers in respect of whom Non-Practicing Allowance (NPA) is admissible, the pay in the revised pay structure shall be fixed in the following manner:-
- (i) the existing basic pay shall be multiplied by a factor of 2.57 and the figure so arrived at shall be added to by an amount equivalent to Dearness Allowance on the pre-revised Non-Practicing Allowance admissible as on 1st day of January, 2016. The figure so arrived at will be located in that Level in the Pay Matrix and if such an identical figure corresponds to any Cell in the applicable level of the Pay Matrix, the same shall be the pay, and if no such Cell is available in the applicable Level, the pay shall be fixed at the immediate next higher Cell in that applicable Level of the Pay Matrix;
- (ii) the pay so fixed under sub-clause (i) shall be added by the pre-revised Non Practicing Allowance admissible on the **existing basic pay** until further decision on the revised rates of Non-Practicing Allowance.

Illustration: 4:

1.	Existing Pay Band :	PB-3
2.	Existing Grade Pay :	₹ 5,400
3.	Existing pay in Pay Band :	₹ 15,600
4.	Existing basic pay :	₹ 21,000
5.	25% NPA on Basic Pay :	₹ 5,250
6.	DA on NPA @ 125% :	₹ 6,563
7.	Pay after multiplication by a fitment factor of 2.57 : $21,000 \times 2.57 = 53,970$	₹ 53,970
8.	DA on NPA :	₹ 6,563 (125% of 5,250)
9.	Sum of serial number 7 and 8 =	₹ 60,533
10.	Level corresponding to Grade Pay ₹ 5400 (PB-3)	Level 10
11.	Revised Pay in Pay Matrix (either equal to or next higher to ₹60,540 in Level 10) :	₹ 61,300
12.	Pre-revised Non Practicing Allowance :	₹ 5,250
13.	Revised Pay + pre-revised Non Practicing Allowance :	₹ 66,550

Grade Pay	5400	6600	7600
Levels	10	11	12
1	56100	67700	78800
2	57800	69700	81200
3	59500	71800	83600
4	61300	74000	86100
5	63100	76200	88700
6	65000	78500	91400

Note 1.— A Government employee who is on leave including Study Leave on the 1st day of January, 2016, and is entitled to leave salary shall be entitled to pay in the revised pay structure from 1st day of January, 2016 or the date of option for the revised pay structure.

Note 2.— In case of Government employee under suspension, he shall continue to draw subsistence allowance based on existing pay structure and his pay in the revised pay structure will be subject to final order on the pending disciplinary proceedings or otherwise a final order, as the case may be.

Note 3.— Where the 'existing emoluments' exceed the revised emoluments in the case of any Government employee, the difference shall be allowed as personal pay to be absorbed in future increases in pay.

Note 4.— Where a Government employee is in receipt of personal pay immediately before the date of notification of these rules, which together with his existing emoluments exceed the revised emoluments, then the difference representing such excess shall be allowed to such Government employee as personal pay to be absorbed in future increase in pay.

Note 5.— (a) Where in the fixation of pay under sub-rule (1), the pay of a Government employee, who, in the existing pay structure was drawing immediately before the 1st day of January, 2016, more pay than another Government employee junior to him in the same cadre, gets fixed in the revised pay structure in a cell lower than that of such junior, his pay shall be stepped up to the same cell in the revised pay structure as that of the junior.

(b) In case where a senior Government employee promoted to a higher post before the 1st day of January, 2016, draws less pay in the revised pay structure than his junior who is promoted to the higher post on or after the 1st day of January, 2016, the pay of the senior Government employee should be stepped up to an amount equal to the pay in the pay structure as fixed for his junior in that higher post. The stepping up should be done with effect from the date of promotion of the junior Government employee.

The stepping up under (a) and (b) above shall be done subject to the fulfilment of the following conditions, namely:-

- (i) both the junior and the senior Government employees should belong to the same cadre and the posts in which they have been promoted should be identical in the same cadre;
- (ii) the existing pay structure and the revised pay structure of the lower and higher posts in which they are entitled to draw pay should be same;
- (iii) the senior Government employee at the time of his promotion should have been drawing equal or more pay than that of the junior;
- (iv) the anomaly is directly as a result of the application of the provisions of Civil Services Rules or any other rule or order regulating pay fixation on such promotion in the revised pay structure:

Provided that if the junior officer was drawing more pay in the existing pay structure than the senior by virtue of any advance increment(s) or otherwise granted to him on a personal measure, the provisions of this sub-rule shall not be invoked to step up the pay of the senior officer.

(c) After re-fixation of the pay of the senior employee in accordance with clause (a) and (b), he shall be entitled to the next increment on completion of his required qualifying service with effect from the date of re-fixation of pay.

8. Fixation of pay of employees appointed first time in Government service by direct recruitment or otherwise on or after 1st day of January, 2016.—

The pay of employees appointed first time in service by direct recruitment or otherwise on or after 1st day of January, 2016 shall be fixed at the minimum pay or the first Cell in the Level, applicable to the post to which such employees are appointed:

Provided that where the existing pay of such employee appointed on or after 1st day of January, 2016 and before the date of notification of these rules, has already been fixed in the existing pay structure and if his existing emoluments happen to exceed the minimum pay or the first Cell in the Level, as applicable to the post to which he is appointed on or after 1st day of January, 2016, such difference shall be paid as personal pay to be absorbed in future increments in pay.

9. Increments in Pay Matrix.—

The increment in the pay matrix shall be as specified in the vertical Cells of the applicable Level in the Pay Matrix.

Illustration 5 :

An employee in the Basic Pay of ₹ 32,300 in Level 4 will move vertically down the same Level in the cells and on grant of increment, his basic pay will be ₹ 33,300.

Grade Pay	1800	1900	2000	2400	2800
Levels	1	2	3	4	5
1	18000	19900	21700	25500	29200
2	18500	20500	22400	26300	30100
3	19100	21100	23100	27100	31000
4	19700	21700	23800	27900	31900
5	20300	22400	24500	28700	32900
6	20900	23100	25200	29600	33900
7	21500	23800	26000	30500	34900
8	22100	24500	26800	31400	35900
9	22800	25200	27600	32300	37000
10	23500	26000	28400	33300	38100
11	24200	26800	29300	34300	39200

10. Date of next increment in the revised pay structure.—

- (1) There shall be two dates for grant of increment namely, 1st January and 1st July of every year, instead of existing date of 1st July.

Provided that an employee shall be entitled to only one annual increment either on 1st January or 1st July depending on the date of his appointment, promotion or grant of financial upgradation.

Provided further that a Government employee who does not complete six months qualifying service before the date of normal increment due on 1st July or 1st January, as the case may be, his date of next increment shall be changed to 1st January or 1st July and shall be granted subject to admissibility.

- (2) The increment in respect of an employee appointed or promoted or granted financial upgradation during the period between the 2nd day of January and 1st day of July (both inclusive) shall be granted on 1st day of January and the increment in respect of an employee appointed or promoted or granted financial upgradation during the period between the 2nd day of July and 1st day of January (both inclusive) shall be granted on 1st day of July.

- (a) In case of an employee appointed or promoted in the normal hierarchy during the period between the 2nd day of July, 2016 and the 1st day of January, 2017, the first increment

shall accrue on the 1st day of July, 2017 and thereafter it shall accrue after one year on annual basis.

- (b) In case of an employee appointed or promoted in the normal hierarchy during the period between 2nd day of January, 2016 and 1st day of July, 2016, who did not draw any increment on 1st day of July, 2016, the next increment shall accrue on 1st day of January, 2017 and thereafter it shall accrue after one year on annual basis:

Provided that in the case of employees whose pay in the revised pay structure has been fixed as on 1st day of January, 2016, the next increment in the Level in which the pay was so fixed as on 1st day of January, 2016 shall accrue on 1st day of July, 2016:

Provided further that the next increment after drawal of increment on 1st day of July, 2016 shall accrue on 1st day of July, 2017.

11. Fixation of pay from a date subsequent to the 1st day of January, 2016.—

Where a Government employee continues to draw his pay in the existing pay structure is brought over to the revised pay structure from a date later than the 1st day of January, 2016, his pay from the later date in the revised pay structure shall be fixed in accordance with clause (A) of sub-rule (1) of rule 7.

12. Fixation of pay on reappointment after the 1st day of January, 2016 to a post held prior to that date.—

A Government employee who has officiated in a post prior to the 1st day of January, 2016, but was not holding that post on that date and who on subsequent appointment to that post draws pay in the revised pay structure shall be allowed the benefit of the provisions in Civil Services Rules to the extent it would have been admissible had he been holding that post on the 1st day of January, 2016, and had elected the revised pay structure on and from that date.

13. Fixation of pay on promotion on or after 1st day of January, 2016.— The fixation of pay in case of promotion from one post to another in the higher or identical Level of revised pay structure shall be made in the following manner, namely:-

- (i) One increment shall be given in the Level from which the employee is promoted and he shall be placed at a Cell equal to the figure so arrived at in the Level of the post to which promoted and if no such Cell is available in the Level to which promoted, he shall be placed at the next higher Cell in that Level.
- (ii) On enhancement in presumptive pay of feeder post due to increment or otherwise while working on promotional post, the pay of promotional post shall be re-fixed as if the incumbent has been promoted on the date of such enhancement, if it is advantageous to him, as provided in rule 4.14 (2) of Punjab Civil Services Rules Volume-I Part-I, applicable prior to 19th July 2016 and Rule 21 of Haryana Civil Services (Pay) Rules 2016, applicable from 19th July, 2016.

Illustration 6: Fixation of pay of Mr. 'A' on his promotion from Level 7 to Level 8

1.	Level of pay of feeder post :	Level 7
2.	Basic Pay in the Level of feeder post as on 01.01.2016 :	₹ 52,000
3.	Date of next increment.	01.07.2016
4.	Date of promotion from Level 7 to Level 8	01.02.2016
5.	Level of pay of promotional post	Level 8
6.	Pay after adding one increment in Level 7 of feeder post	₹ 53,600
7.	Pay as on the date of promotion in the Level of promotional post i.e. Level 8 :	₹ 53,600 (either equal to or next higher to ₹ 53,600 in Level 8)
8.	Date of next increment in the Level 8 of promotional post.	01.01.2017
9.	Presumptive Pay of the feeder post as on 01.07.2016 after adding one normal increment due on that day.	₹ 53,600

10.	Re-fixation of pay of promotional post due to enhancement in presumptive pay of feeder post as per provision in Rule 4.14(2) of Pb. CSR Volume-I, Part-I.	₹ 55,200
11.	Date of next increment	01.07.2017 and so on

Grade Pay	4200	4600	4800
Levels	6	7	8
1	35400	44900	47600
2	36500	46200	49000
3	37600	47600	50500
4	38700	49000	52000
5	39900	50500	53600
6	41100	52000	55200
7	42300	53600	56900

Illustration 7: Fixation of pay on promotion of an employee Mr. B from Level 4 to Level 5

1.	Level of pay of feeder post :	Level 4
2.	Basic Pay as on 01.01.2016 in the Level of feeder post:	₹ 27,900
3.	Date of next increment	01.07.2016
4.	Pay on annual increment as on 01.07.2016	₹ 28,700
5.	Date of next increment	01.07.2017
5.	Date of Promotion	01.12.2016
6.	Level of pay of promotional post	Level 5
7.	Pay after adding one increment in Level 4 of feeder post	₹ 29,600
8.	Pay as on the date of promotion in the Level of promotional post i.e. Level 5 :	₹ 30,100
9.	Date of next increment	01.07.2017 and so on.

Grade Pay	2400	2800	4200
Levels	4	5	6
1	25500	29200	35400
2	26300	30100	36500
3	27100	31000	37600
4	27900	31900	38700
5	28700	32900	39900
6	29600	33900	41100
7	30500	34900	42300

Illustration 8: Fixation of pay on promotion in identical/ same level after merger:-

Before 01.01.2016, the Grade Pay of School Principal was ₹ 6000 and Grade pay of promotional post namely District Education Officer was ₹ 6400.

Now, Grade Pay of ₹ 6000 and ₹ 6400 of all the posts have been merged with Grade Pay ₹ 6600 and the feeder and promotional posts have come in identical Level-11. Pay of a Principal on promotion as District Education Officer will be fixed as under:-

1.	Level of pay of feeder as well as promotional post :	Level 11
2.	Basic Pay as on 01.07.2016 in the Level of Principal	₹ 88,400
3.	Date of next increment	01.07.2017
4.	Date of promotion as DEO	31.08.2016
5.	Level of pay of promotional post	Level 11
6.	Pay after giving one increment in Level 11 of feeder post	₹ 91,100
7.	Date of next increment	01.07.2017 and so on.

Grade Pay	5400	6600	7600
Level	10	11	12
1	56100	67700	78800
2	57800	69700	81200
3	59500	71800	83600
4	61300	74000	86100
5	63100	76200	88700
6	65000	78500	91400
7	67000	80900	94100
8	69000	83300	96900
9	71100	85800	99800
10	73200	88400	102800
11	75400	91100	105900
12	77700	93800	109100

(iii) In the case of Government employees receiving Non-Practicing Allowance, their basic pay plus Non-Practicing Allowance shall not exceed the average of basic pay of the revised scale applicable to the HAG Level (₹ 2,24,100) and the Level of the Chief Secretary (₹ 2,25,000) which comes to ₹ 2,24,550.

14. Mode of payment of arrears of pay. —

The arrears shall be paid in cash, preferably during the current financial year 2016-17.

Explanation:-

For the purposes of this rule:

(a) "arrears of pay" in relation to a Government employee means the difference between:

the aggregate of the pay and dearness allowance to which he is entitled on account of the revision of his pay under these rules, for the period effective from the 1st day of January, 2016 and the aggregate of the pay and dearness allowance to which he would have been entitled (whether such

pay and dearness allowance had been received or not) for that period had his pay and allowances not been so revised;

- (b) The Interim Relief ₹ 2,000/- (Two thousand rupees only) per month paid to Group C and D employees is discontinued from 1st January, 2016 and the same paid from 01.01.2016 onwards shall be recovered from them.
- (c) The Risk Allowance of Rs. 5,000/- (Five Thousand rupees only) per month granted to the personnel of Haryana Police and Prisons Department Haryana vide instructions dated 19th December, 2013 shall be continued till such time as may be separately ordered by the Government.
- 15. Overriding effect of rules.—**
The provisions of Civil Services Rules or any other rules made in this regard shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules to the extent they are inconsistent with these rules.
- 16. Power of relax.—**
Where the Government is satisfied that the operation of all or any of the provisions of these rules causes undue hardship in any particular case, it may, by order, dispense with or relax the requirements of that rule to such extent and subject to such conditions as it may consider necessary for dealing with the case in a just and equitable manner.
- Note.—** The relaxation so granted under this rule shall be deemed to have been given depending upon the merit of such class and categories of Government employees and therefore, will not amount to any discrimination with other class and categories of Government employees.
- 17. Power to make addition or deletion etc.—**
Where the Government is satisfied that there is a necessity to make additions or delete any class or categories of posts or change the designations and structure of pay either permanently or temporarily in the schedules of these rules, the Government will be competent to add or delete or change such conditions. The provisions of these rules will apply on such additions or deletions or changes as the Government may direct by specific orders or in the absence of that all the provisions of these rules shall apply as if the changes were made.
- 18. Interpretation.—**
If any question arises relating to the interpretation of any of the provisions of these rules, it shall be referred to the Finance Department through the Administrative Department concerned.
- 19. Residuary provisions.—**
In the event of any general or special circumstance which is not covered under these rules or about which certain inconsistency comes to the notice, the matter shall be referred to the Government and Government will prescribe the conditions to be followed under such circumstances. Such conditions as prescribed by the Government under this rule shall be deemed to be part of these rules. Further, if the Government is satisfied that there is a requirement to prescribe certain additional conditions under these rules, the Government shall prescribe such conditions and such additional conditions as prescribed by the Government under this rule shall be deemed to be the part of these rules.

**Schedule I
Pay Matrix**

(In ₹)

Pay Band	-IS, 4440-7440	PB-1, 5200-20200					PB-2, 9300-34800					PB-3, 15600-39100				PB-4, 37400-67000					HAG	
		1800	1900	2000 (GP-1950 merged with GP-2000)	2400	2800 (GP-2500 merged with GP-2800)	4200 (GP-3600* & 4000 merged with GP-4200)	4600	4800	5400 (GP-5200 merged with GP-5400)	5400	6600 (GP-6000 & 6400 merged with GP-6600)	7600	8000	8700	8800	8900	9500	9800	10000		67000-79000
Grade Pay	1650 (GP-1300 & 1400 merged with GP-1650)																					
Entry Pay (pay in PB +GP)	6580	7000	7730	8460	9910	11360	13500	17140	18150	20280	21000	25350	29500	33110	46100	46200	46300	46900	47200	47400	67000	
Index	2.57	2.57	2.57	2.57	2.57	2.57	2.62	2.62	2.62	2.62	2.67	2.67	2.67	2.67	2.57	2.57	2.67	2.67	2.67	2.72	2.72	
level	DL **	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	16900	18000	19900	21700	25500	29200	35400	44900	47600	53100	56100	67700	78800	88400	118500	118700	123600	125200	126000	128900	182200	
2	17400	18500	20500	22400	26300	30100	36500	46200	49000	54700	57800	69700	81200	91100	122100	122300	127300	129000	129800	132800	187700	
3	17900	19100	21100	23100	27100	31000	37600	47600	50500	56300	59500	71800	83600	93800	125800	126000	131100	132900	133700	136800	193300	
4	18400	19700	21700	23800	27900	31900	38700	49000	52000	58000	61300	74000	86100	96600	129600	129800	135000	136900	137700	140900	199100	
5	19000	20300	22400	24500	28700	32900	39900	50500	53600	59700	63100	76200	88700	99500	133500	133700	139100	141000	141800	145100	205100	
6	19600	20900	23100	25200	29600	33900	41100	52000	55200	61500	65000	78500	91400	102500	137500	137700	143300	145200	146100	149500	211300	
7	20200	21500	23800	26000	30500	34900	42300	53600	56900	63300	67000	80900	94100	105600	141600	141800	147600	149600	150500	154000	217600	
8	20800	22100	24500	26800	31400	35900	43600	55200	58600	65200	69000	83300	96900	108800	145800	146100	152000	154100	155000	158600	224100	
9	21400	22800	25200	27600	32300	37000	44900	56900	60400	67200	71100	85800	99800	112100	150200	150500	156600	158700	159700	163400		
10	22000	23500	26000	28400	33300	38100	46200	58600	62200	69200	73200	88400	102800	115500	154700	155000	161300	163500	164500	168300		

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Pay Band	-1S, 4440-7440	PB-1, 5200-20200					PB-2, 9300-34800					PB-3, 15600-39100				PB-4, 37400-67000					HAG
Grade Pay	1650 (GP-1300 & 1400 merged with GP-1650)	1800	1900	2000 (GP-1950 merged with GP-2000)	2400	2800 (GP-2500 merged with GP-2800)	4200 (GP-3600* & 4000 merged with GP-4200)	4600	4800	5400 (GP-5200 merged with GP-5400)	5400	6000 (GP-6000 & 6400 merged with GP-6600)	7600	8000	8700	8800	8900	9500	9800	10000	67000-79000
Entry Pay (pay in PB +GP)	6580	7000	7730	8460	9910	11360	13500	17140	18150	20280	21000	25350	29500	33110	36100	46200	46300	46900	47200	47400	67000
Index level	DL **	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
11	22700	24200	26800	29300	34300	39200	47600	60400	64100	71300	75400	91100	105900	119000	159300	159700	166100	168400	169400	173300	
12	23400	24900	27600	30200	35300	40400	49000	62200	66000	73400	77700	93800	109100	122600	164100	164500	171100	173500	174500	178500	
13	24100	25600	28400	31100	36400	41600	50500	64100	68000	75600	80000	96600	112400	126300	169800	169400	176200	178700	179700	183900	
14	24800	26400	29300	32000	37500	42800	52000	66000	70000	77900	82400	99500	115800	130100	174100	174500	181500	184100	185100	189400	
15	25500	27200	30200	33000	38600	44100	53600	68000	72100	80200	84900	102500	119300	134000	179300	179700	186900	189600	190700	195100	
16	26300	28000	31100	34000	39800	45400	55200	70000	74300	82600	87400	105600	122900	138000	184700	185100	192500	195300	196400	201000	
17	27100	28800	32000	35000	41000	46800	56900	72100	76500	85100	90000	108800	126600	142100	190200	190700	198300	201200	202300	207000	
18	27900	29700	33000	36100	42200	48200	58600	74300	78800	87700	92700	112100	130400	146400	195900	196400	204200	207200	208400	213200	
* 19	28700	30600	34000	37200	43500	49600	60400	76500	81200	90300	95500	115500	134300	150800	201800	202300	210300	213400	214700	219600	
20	29600	31500	35000	38300	44800	51100	62200	78800	83600	93000	98400	119000	138300	155300	207900	208400					
21	30500	32400	36100	39400	46100	52600	64100	81200	86100	95800	101400	122600	142400	160000							
22	31400	33400	37200	40600	47500	54200	66000	83600	88700	98700	104400	126300	146700	164800							
23	32300	34400	38300	41800	48900	55800	68000	86100	91400	101700	107500	130100	151100	169700							

Pay Band	-15, 4440-7440	PB-1, 5200-20200					PB-2, 9300-34800					PB-3, 15600-39100				PB-4, 37400-67000						HAG
Grade Pay	1650 (GP-1300 & 1400 merged with GP-1650)	1800	1900	2000 (GP-1950 merged with GP-2000)	2400	2800 (GP-2500 merged with GP-2800)	4200 (GP-3600* & 4000 merged with GP-4200)	4600	4800	5400 (GP-5200 merged with GP-5400)	5400	6600 (GP-6000 & 6400 merged with GP-6600)	7600	8000	8700	8800	8900	9500	9800	10000	67000-79000	
Entry Pay (pay in PB +GP)	6580	7000	7730	8460	9910	11360	13500	17140	18150	20280	21000	25350	29500	33110	46100	46200	46300	46900	47200	47400	67000	
Index level	2.57 DL **	2.57 1	2.57 2	2.57 3	2.57 4	2.57 5	2.62 6	2.62 7	2.62 8	2.62 9	2.67 10	2.67 11	2.67 12	2.67 13	2.57 14	2.57 15	2.67 16	2.67 17	2.67 18	2.72 19	2.72 20	
24	33300	35400	39400	43100	50400	57500	70000	88700	94100	104800	110700	134000	155600	174800								
25	34300	36500	40600	44400	51900	59200	72100	91400	96900	107900	114000	138000	160300	180000								
26	35300	37600	41800	45700	53500	61000	74300	94100	99800	111100	117400	142100	165100	185400								
27	36400	38700	43100	47100	55100	62800	76500	96900	102800	114400	120900	146400	170100	191000								
28	37500	39900	44400	48500	56800	64700	78800	99800	105900	117800	124500	150800	175200	196700								
29	38600	41100	45700	50000	58500	66600	81200	102800	109100	121300	128200	155300	180500	202600								
30	39800	42300	47100	51500	60300	68600	83600	105900	112400	124900	132000	160000	185900									
31	41000	43600	48500	53000	62100	70700	86100	109100	115800	128600	136000	164800	191500									
32	42200	44900	50000	54600	64000	72800	88700	112400	119300	132500	140100	169700	197200									
33	43500	46200	51500	56200	65900	75000	91400	115800	122900	136500	144300	174800										
34	44800	47600	53000	57900	67900	77300	94100	119300	126600	140600	148600	180000										
35	46100	49000	54600	59600	69900	79600	96900	122900	130400	144800	153100	185400										
36	47500	50500	56200	61400	72000	82000	99800	126600	134300	149100	157700	191000										

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Pay Band	-1S, 4440-7440	PB-1, 5200-20200					PB-2, 9300-34800				PB-3, 15600-39100				PB-4, 37400-67000					HAG	
Grade Pay	1650 (GP-1300 & 1400 merged with GP-1650)	1800	1900	2000 (GP-1950 merged with GP-2000)	2400	2800 (GP-2500 merged with GP-2800)	4200 (GP-3600* & 4000 merged with GP-4200)	4600	4800	5400 (GP-5200 merged with GP-5400)	5400	6600 (GP-6000 & 6400 merged with GP-6600)	7600	8000	8700	8800	8900	9500	9800	10000	67000-79000
Entry Pay (pay in PB +GP)	6580	7000	7750	8460	9910	11360	13500	17140	18150	20280	21000	25350	29500	33110	46100	46200	46300	46900	47200	47400	67000
Index level	2.57 DL **	2.57 1	2.57 2	2.57 3	2.57 4	2.57 5	2.62 6	2.62 7	2.62 8	2.62 9	2.67 10	2.67 11	2.67 12	2.67 13	2.57 14	2.57 15	2.67 16	2.67 17	2.67 18	2.72 19	2.72 20
37	48900	52000	57900	63200	74200	84500	102800	130400	138300	153600	162400										
38	50400	53600	59600	65100	76400	87000	105900	134300	142400	158200	167300										
39	51900	55200	61400	67100	78700	89600	109100	138300	146700	162900	172300										
40	53500	56900	63200	69100	81100	92300	112400	142400	151100	167800	177500										

Note: * Grade Pay 3200 and 3300 have already merged/ upgraded with Grade Pay 3600 vide Government order dated 28.08.2014.

** DL denotes Level for Group-D.

SCHEDULE - II

Form of Option

[See rule 6]

- * (i) I, _____ hereby elect the revised pay structure with effect from 1st January, 2016.
- * (ii) I, _____ hereby elect to continue on the existing pay structure of pay of my substantive/ officiating post mentioned below until:

* The date of my next increment;

I vacate or cease to draw pay in the existing pay structure;

the date of my promotion to _____

Present pay structure _____

Date: _____

Signature _____

Station: _____

Name _____

Designation _____

Office in which employed _____

* To be scored out, if not applicable.

**MEMORANDUM EXPLANATORY TO THE HARYANA CIVIL SERVICES (REVISED PAY) RULES,
2016**

- Rule 1—** This rule is self-explanatory.
- Rule 2—** This rule lays down the categories of employees to whom the rules apply. Except for the categories excluded under sub-rule (2), the rules are applicable to all persons under the rule making power of Government of Haryana serving in connection with the affairs of Government of Haryana and whose pay is debitible to the consolidated fund of the State of Haryana. These rules do not apply to any other categories of employees.
- Rule 3—** This rule is self-explanatory.
- Further, wherever the terms defined under this rule are mentioned in these rules or in any other rules/ instructions/ orders/ notifications etc. issued in connection with these rules, definitions as prescribed under this rule is to be taken as the meaning for and in these rules or, as the case may be, in any other rules/ instructions/ orders/ notifications etc.
- Rule 4—** This rule is self-explanatory.
- Rule 5—** The intention is that all Government employees should be brought over to the revised pay structure except those who elect existing pay structure. The Government employees who exercise the option to continue in the existing pay structure will continue to draw the dearness allowance and interim relief at the rates in force on 1st January, 2016.
- Rule 6—** This rule prescribes the manner in which option has to be exercised and also the authority who shall be apprised of such option. The option has to be exercised in the form appended to the rules. It should be noted that it is not sufficient for a Government employee to exercise the option within the specified time limit but also to ensure that it reaches the prescribed authority within the time limit. In the case of persons who are outside India at the time of notification of these rules, the period within which the option has to be exercised is three months from the date they take over charge of the post in India. In the case of Government employees the revised pay structure of whose posts are announced subsequent to the date of issue of these rules, the period of three months will run from the date of such announcement. Persons who have retired between 1st January 2016 and the date of notification of these rules are also eligible to exercise option.
- Rule 7—** This rule deals with the actual fixation of pay in the revised functional pay scales on 31st December, 2015. For the purposes of these rules the procedure under this rule and no other procedure under a different rule shall be followed. The illustrations indicating the manner in which pay of Government employee should be fixed under this rule have been given below the respective rule.
- Rule 8—** This rule prescribes the method of fixation of pay of employees appointed on direct recruitment on or after 1st day of January, 2016.
- Rule 9 & 10—** These rules prescribe the manner in which the next increment in the new pay structure shall be regulated. The illustrations indicating the manner in which increment of a Government employee should be regulated have been given below the respective rule.
- Rules 11 to 14—** These rules are self-explanatory.
- Rules 15—** This rule relates to the overriding effect to the rule which provides that the provisions of these rules will regulate and the provisions of any other rule will not regulate the conditions as prescribed in these rules and to the extent of any inconsistency between the provisions of these rules and provisions of any other rules, the provisions of these rules shall prevail and apply.
- Rules 16—** There could be a possibility that these rules may cause some hardship in any particular case or to a class or category of posts. Under such circumstances the provisions of rule is clear that it has to be invoked only if the Government is satisfied about the existence of some hardship which is required to be relaxed. The relaxation of such hardship shall be based on the merit of individual cases or the cases or the cases of class and categories of employees where such hardship is found to be justified for relaxation. Removal of such hardship would therefore, not amount to any discrimination where such hardship has either not been found to exist or has not been found to be justified for relaxation.

Rules 17— If the circumstances so requires the Government can add or delete or change any of the parameters as mentioned in the Schedule-I and may further direct the mode in which the provisions of these rules shall be applicable on such changes either generally or specifically. However, in event of absence of any general or specific direction for the applicability of the provisions laid down under these rules, it shall be presumed that the entire rule shall be applicable on such changes

Rules 18 & 19— These rules are self-explanatory.

P. RAGHAVENDRA RAO,
Additional Chief Secretary to Government, Haryana
Finance Department

**HARYANA GOVERNMENT
FINANCE DEPARTMENT**

Notification

The 28th October, 2016

No. 1/20/2016(ACP)-5PR(FD)— In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Haryana hereby makes the following rules, namely :—

1. Short title, commencement and objective.—

- (1) These rules may be called the Haryana Civil Services (Assured Career Progression) Rules, 2016.
- (2) These rules shall be deemed to have come into force on the 1st day of January, 2016, unless otherwise provided by the Government for any class or category of persons.
- (3) The objective of these rules is to provide two categories of assured career progression schemes for the employees of Haryana Government. The first category of scheme is cadre-specific Assured Career Progression Scheme for some cadres/ posts/ services. The second category of scheme is primarily to remove stagnation in service, in the form of a general assured career progression scheme. The second category scheme seeks to ensure that all Government employees, whose cadres are not covered by cadre-specific assured career progression scheme, get at least three financial upgradations, including financial upgradation, availed by such Government employees as a consequence of functional promotion during his entire career. It also seeks to ensure that no Government employee stagnates without any financial upgradation for more than eight years unless he has already availed three financial upgradations in his career.

2. Categories of Government employees to whom these rules apply.—

Save as otherwise provided under these rules, it shall apply to the persons appointed to civil services and posts in connection with the affairs of the Government of Haryana, who are under the administrative control of the Government of Haryana and whose pay is debitable to the Consolidated Fund of the State of Haryana.

Note.— These rules shall also be applicable to re-employed pensioners, including military pensioners, who are drawing pay in the existing pay structure subject to revision of pension from 1st January, 2016.

These rules shall not apply to—

- (i) Members of All India Services working in connection with the affairs of Government of Haryana;
- (ii) Officers of judicial services working in connection with the affairs of Government of Haryana;
- (iii) Persons not in whole time employment ;
- (iv) Persons paid otherwise than on monthly basis, including those paid on a piece-rate basis or on daily wages basis or on contract basis or appointed under outsourcing policies;

3. Definitions.—

In these rules, unless the context otherwise requires;

- (a) "ACP Level" in relation to any Government employee means corresponding Assured Career Progression level in which the Government employee is eligible or entitled to be placed as a consequence of application of these rules in place of his present pay structure;
- (b) "applicable level" in the ACP Pay Matrix shall mean the ACP Level corresponding to the pay band and grade pay/ scale as on 1st January, 2016 specified in Schedule-I;
- (c) "cadre specific Assured Career Progression Scheme" means a scheme falling within the scope of these rules and as mentioned in the Part I of Schedule I of these rules;
- (d) "CSR" means the Civil Services Rules as applicable to Haryana Government employees as amended from time to time;

- (e) "direct recruit" means the post on which a Government employee was recruited as a regular and direct recruit fresh entrant in the Government service and is in continuous employment of Government since such recruitment;
- (f) "existing basic pay" means pay as on 1st January, 2016 or on the date of option in the present pay structure as on 31st December, 2015, it does not include any other type of pay like "special pay", "personal pay" etc.
- (g) "existing ACP pay structure" in relation to any post or any Government employee means the pre-revised ACP pay structure as on the date immediately before the coming into force of these rules.
- (h) "first / second/ third assured career progression level under general ACP scheme" means the first/second/third financial upgradation in terms of higher level for all Government employees covered under the General ACP scheme, as mentioned in column 3, 4 and 5 respectively of Part II of Schedule I with reference to the functional grade pay as on 1st January, 2016 mentioned in column 3 of Part II of Schedule I, and shall be referred to as 1st ACPL, 2nd ACPL and 3rd ACPL respectively;
- (i) "Government" means the Government of the State of Haryana in the Finance Department, save as otherwise provided by or under these rules;
- (j) "Government employee" means the Government employees to whom these rules apply under rule 2;
- (k) "leave" means any sanctioned leave as defined in Civil Services Rules, except "casual leave". Any type of absence without the sanction of competent authority shall not be considered as leave;
- (l) "memorandum explanatory" means the memorandum explanatory appended to these rules, as Annexure-I briefly explaining the nature, philosophy, justification, objectives, applicability etc. of these rules;
- (m) "present pay structure" in relation to a Government employee or post means the ACP Pay Band and Grade Pay admissible under the rules applicable immediately before the coming into force of these rules;
- (n) "persons" mean persons who are Government employees for the purposes of these rules;
- (o) "revised emoluments" means pay in the ACP level of a Government employee in the revised pay structure;
- (p) "Schedule" means Schedule appended to these rules.

4. Cadre Specific Assured Career Progression Scheme.—

The ACP Level mentioned in column 4 of Part I of Schedule I to certain cadres/ posts/ services mentioned in column 2 of Part I of Schedule I shall be admissible to the Government employees who become members of such specific cadres/services by way of direct recruitment or promotion subject to eligibility.

5. General Assured Career Progression scheme.—

Financial upgradation in the form of the first, the second and the third ACP Level as mentioned in column 3, 4 and 5 of Part II of Schedule I shall be admissible to all Government employees covered under this scheme with reference to the functional grade pay as on 1st January, 2016. However, in case of an employee holding a post after promotion, the entitled ACP level shall be the level of pay corresponding to the existing functional grade pay as on 1st day of January, 2016 of the promotional post.

6. Eligibility for grant of cadre specific ACP Level.—

For the grant of cadre specific ACP Level the eligibility conditions shall be the same as mentioned in Part I of Schedule I of these rules, apart from the general conditions of eligibility given in rule 3, hereunder.

Note 1.— Where grant of ACP Level is restricted to the percentage of cadre strength, it shall be worked out in

the following manner:

- (i) If ACP is available to 20% (twenty percent) of the total cadre strength, the minimum strength of the cadre must be three. It shall be admissible to only one eligible Government employee where the cadre strength is of three to seven posts.
- (ii) If ACP is available to 15% (fifteen percent) of the total cadre strength, the minimum strength of the cadre must be four. It shall be admissible to only one eligible Government employee where the cadre strength is of four to ten posts.

Note 2.— Cadre strength mean total sanctioned post in a cadre.

Note 3.— See also Note 1 and 2 below rule 8.

7. Eligibility for grant of ACP Level under the General ACP scheme.—

- (1) Every Government employee covered under the general ACP scheme shall, for the purposes of drawal of pay, be eligible for the first ACP Level (given in column 3 of Part II of Schedule I in respect of the functional pay structure as on 1st day of January, 2016 of his post) if he has completed 8 (eight) years of regular satisfactory service and has not got any financial upgradation in these 8 (eight) years with reference to the functional pay structure of the post to which he was recruited as a direct recruit.
- (2) Every Government employee covered under the general ACP scheme shall, for the purposes of drawal of pay, be eligible for the second ACP Level (given in column 4 of Part II of Schedule I in respect of the functional pay structure as on 1st day of January, 2016 of his post) if he has completed 16 (sixteen) years of regular satisfactory service provided he has availed only one financial upgradation with reference to the functional pay structure of the post to which he was recruited as a direct recruit.
- (3) Every Government employee covered under the general ACP scheme shall, for the purposes of drawal of pay, be eligible for the third ACP Level (given in column 5 of Part II of Schedule I in respect of the functional pay structure as on 1st day of January, 2016 of his post) if he has completed 24 (twenty four) years of regular satisfactory service and has not got more than two financial upgradations so far with reference to the functional pay structure of the post to which he was recruited as a direct recruit.
- (4) In case of a Government employee who gets promoted, he shall be considered for the next ACP Level after he completes 8 (eight) years of regular satisfactory service in the promotional post without any financial upgradation after promotion and shall be entitled to the next ACP Level with reference to the level of the promotional post he holds.

Provided that a Government employee shall not be entitled to avail ACP upgradation if, he has already availed of three financial upgradation of any kind in his career.

Explanation 1. — “Regular Satisfactory Service” for the purpose of these rules shall mean—

the service on regular basis mentioned below shall be deemed to be satisfactory if no departmental or judicial proceedings are pending against the Government employee during this period and there are no adverse remarks about integrity in the Annual Confidential Reports of this period :-

- (1) Service from the date of joining to a post on regular basis in a Department of Haryana Government either by direct recruitment or otherwise.
- (2) The period spent on deputation/foreign service shall be counted towards ‘Regular service’ for the purpose of these rules.

- (3) All kinds of leave (excluding EOL without medical certificate) duly sanctioned by the competent authority.
- (4) On appointment from one Department to another under the Haryana Government by direct recruitment or otherwise, the past regular satisfactory service where the Pay Structure/ Pay Level as well as line of service of both the posts are identical/ same shall be counted. However, under these rules the Government employee shall not be considered until he completes the probation period of the new post satisfactorily. The financial upgradations already availed shall also be kept in view.
- For the purpose of the explanation:
"Line of service" means same nature of job profile e.g. appointment from Engineering to Engineering cadre of the post of same pay structure cover under this rule. However, appointment, say from Conductor to Clerk is not covered.
- (5) Benefit of deemed date of appointment/ promotion counted towards seniority.
- (6) The period of service rendered by a Government employee who while working on a regular basis is given adhoc promotion within the prescribed quota and subsequently regularized on the same post, then his period of service of adhoc promotion shall be treated as regular satisfactory service.
- (7) Past regular service rendered by surplus employees of any Department / Boards/ Corporations of Haryana Government declared surplus and subsequently appointed on transfer basis or adjusted in other departments with the benefit of pay protection shall also be counted for the grant of ACP Level; provided the financial upgradations already availed shall also be taken into account.

Regular satisfactory service however, does not include—

- (1) Service rendered on adhoc/contract/ work-charged basis/ daily wages followed by regularization, shall not be counted.
- (2) Past service(s) of an employee on his subsequent appointment by direct recruitment or otherwise to a post of lower or higher pay scale/pay structure. The financial upgradations already availed shall not be taken into account.
- (3) Past service rendered in any other State Government/ Central Government before appointment in any Department of Haryana Government.
- (4) Military service (other than emergency military service counted towards seniority) rendered by an ex-serviceman before his re-employment in civil service.

Note 1.— Resignation from service, to join subsequent appointment shall be a technical formality, if application for the same has been submitted through proper channel.

Note 2.— The regular service defined above shall be deemed to be satisfactory if no departmental or judicial proceedings are pending against the Government employee. There are no adverse remarks about integrity in the Annual Confidential Reports during the period

of regular service.

Explanation 2.—

"Financial Upgradations" for the purpose of these rules shall mean—
any kind of following benefit(s) granted to a Government employee:-

- (1) Grant of 1st, 2nd or 3rd ACP upgradation under HCS (ACP) Rules, 1998 or 2008.
- (2) Promotion from one post to another in the same or higher pay scale with the benefit of next stage or one increment or more in the pay scale of promotional post.
- (3) Promotion while drawing pay in ACP Pay structure at a stage less than minimum of the pay scale or pay band of promotional post where pay is fixed at minimum of pay scale or pay structure of the promotional post with the benefit of equal to or more than one increment
- (4) Promotion before 1st January, 1996 with the benefit of next stage or more while drawing pay in Higher Standard Pay Scale.
- (5) Grant of Higher Standard Pay Scale provided pay was fixed directly from Higher Standard Pay Scale to ACP Pay Scale admissible under HCS (ACP) Rules, 1998.
- (6) Modification of Pay Level from a date after 1st January, 2016.
- (7) Benefit of Stepping up of ACP Scale or ACP Level for whatsoever reason, before or after 1st January, 2016.
- (8) Grant of Selection Grade provided the Government employee was promoted to a post of higher pay scale while drawing pay in Selection Grade of the feeder post.
- (9) Grant of benefit under special entitlement of Haryana Civil Services (Assured Career Progression) Rules, 1998/ 2008, as the case may be.
- (10) Grant of 2nd ACP directly on completion of 16 (sixteen) years or more regular satisfactory service shall be treated as two financial upgradations instead of one.

Benefits not to be treated a financial upgradation:-

- (i) Benefit of additional increment(s) at 11th/22nd stage or on 8/18 years service in Group 'C' or 'D' post.
- (ii) Grant of selection grade/Higher Standard Scale shall not be financial upgradation if pay has been fixed in functional pay scale at the time of general revision of pay scales.
- (iii) Promotion(s) availed while working on ex-cadre post(s) for a limited period provided the pay of ex-cadre post(s) has not been taken into account at the time of reversion to a cadre post. For example, initial appointment as Clerk, then Clerk to Steno-typist and to Junior Scale

Steno by way of department examinations, thereafter promotion to a post of Assistant with reference to seniority as Clerk, provided neither the pay of Steno-typist nor that of Junior Scale Steno has been taken into account at the time of fixation of pay of Assistant.

8. **Other general conditions of eligibilities of ACP Level.**— The following general conditions shall also be fulfilled by a Government employee for availing benefit of ACP Level :-
- (a) after completing the respective prescribed period for eligibility for the grant of any of 1st, 2nd or 3rd ACP Level the Government employee shall be fit to be promoted to the immediate next higher post only in the functional hierarchy in his cadre, but despite of fitness he could not be functionally promoted due to lack of vacancy or otherwise in the promotional post in the hierarchy to which he is eligible to be promoted;
 - (b) if such promotion involved passing of any departmental or other test, acquisition of higher educational qualification, etc., such condition shall also be fulfilled by the Government employee.
- Exception.**— The condition of educational qualification and departmental test, if any, shall not be applicable to Group D employees while determining the eligibility for ACP Level where there is no promotional post in the hierarchy other than the post for which educational qualification of Matriculation or above is essential.
- Note 1.**— When a Government employee is not fit for promotion due to departmental/judicial proceedings pending against him or otherwise on the date of eligibility for grant of ACP Level, he shall not be granted the benefit of ACP Level until he is declared fit for promotion, it has also consequential effect on subsequent ACP upgradation.
- Note 2.**— Where a Government employee is denied for grant of benefit of ACP Level due to departmental

proceedings pending against him, and subsequently another charge sheet is also issued in connection with another case but in the meanwhile if the previous charge sheet is dropped he shall be granted the benefit of ACP Level provided the same is otherwise admissible before the date of issue of subsequent charge sheet.

Note 3.— ACP Level will be granted from the 1st day of the following month in which a Government employee becomes eligible for the same.

Note 4.— Where there is no promotional post in the hierarchy, in such case the ACP Level shall be granted on completion of prescribed regular satisfactory service only.

9. **Responsibility to be discharged etc.—** On placement in the ACP Level, the Government employee shall continue to hold operational duties of his previous post held by him and shall continue to hold the previous designation till such time as he is actually promoted to the higher post on the occurrence of a vacancy.

10. **Consequences of ACP Level etc.—** Placement in the ACP Level shall entitle only financial benefit of drawal of pay and allowances on pay in the ACP Level. The other entitlements including the entitlement generally dependent on the status of the employee shall continue, to be determined with reference to his post on which he is working in the substantive or officiating capacity, while drawing pay the ACP Level.

11. **Grant of Assured Career Progression Level.—**

- (1) Rule 6, 7 and 8 only prescribe eligibility conditions for placement in the relevant ACP Level and does not authorize automatic placement in ACP Level in which Government employee is eligible to be placed under these rules. The authority competent to grant promotion in case of a Government employee shall be required to pass suitable orders for grant of ACP Level under these rules, authorizing the placement of a Government employee in the appropriate ACP Level.

Before passing such order under rule 6 or 7, the authority competent shall ensure:-

- (a) that if there is a Departmental Promotion Committee, such Committee should consider the cases for grant of ACP Level as if these were cases for determining the suitability for promotion and that its recommendations are considered in the manner as considered in case of functional promotions;
- (b) that the conditions and provisions laid down in these rules or any other order/instructions etc. issued under these rules or otherwise with this purpose, are strictly adhered to;
- (c) that the number of financial up-gradations granted to a Government employee, covered under ACP General Scheme is counted with reference to the pay scale or pay structure of the post to which the Government employee was inducted as a direct recruit fresh entrant. For this purpose, each financial upgradation will be counted as one upgradation. The benefit of ACP shall not be extended to a Government employee under ACP General Scheme if he has already availed three financial upgradations in his career by way of ACP or otherwise;
- (d) that provisions of these rules or any other rules or instructions issued by the Government from time to time have been complied with.

Explanation.—

The "authority competent" for the purpose of this rule shall mean the authority competent to grant promotion to the next promotional post in the hierarchy.

- (2) The ACP Level so granted shall be effective from the 1st day of the following month in which a Government employee becomes eligible and not from the date on which the orders are issued by the competent authority, if the orders are issued by the competent authority on a date which is different from the due date of eligibility :

Provided that the Government employee shall draw his pay only after the orders for granting such pay structure are issued by the competent authority

in the relevant ACP Level.

- (3) In case of Government employees who are drawing pay in ACP pay structure on or before the date of notification of these rules, there shall be no need to pass any orders under the provisions of sub-rules (1) and (2) above and they shall be entitled to draw their pay in the ACP Level corresponding to their ACP pay structure in which they are drawing their pay :

Provided that this deemed grant of ACP Level shall not affect his entitlement for revised pay structure in which he shall be placed as a consequence of application of these rules. Such Government employees shall be placed in the appropriate revised ACP Level as per their eligibility under these rules for the purposes of fixation of pay as a consequence of application of these rules.

12. Admissibility of stepping up in certain cases.—

If the service rules provide for or circumstances warrant filling up of a post through direct recruitment as well as through promotion, benefit of stepping up of ACP Level and/or pay shall be admissible to the senior employee appointed by promotion on the same post on which the junior direct recruit Government employee is drawing higher ACP Level. The condition of maximum three financial upgradations shall not be a bar. However, condition of satisfactory record and qualification etc. shall be fulfilled for the purpose of this rule. ACP Level and/or Pay shall be stepped up in the following manner:

- (i) If the Level of Matrix of senior is inferior than that of junior, the Level shall be stepped up;
- (ii) if both Level of Matrix as well as pay are inferior than both Level as well as pay shall be stepped up upto the extent admissible on grant of ACP Level subject to satisfactory record and eligibility.

13. Special entitlement for ACP Level.—

Where a Government employee after promotion from one post to another is drawing pay in the level inferior than his presumptive pay and/or ACP Level which shall have been admissible to him in 1st/2nd/3rd ACP Level had he not been promoted, he shall be granted difference of pay of promotional post and presumptive pay of ACP pay structure and/or change of level to ACP Level as a special entitlement:

Provided that such functional promotion to a post with such inferior pay structure shall not be counted as a financial upgradation for the purposes of these rules.

14. Ceasing of entitlement of ACP Level.—

- (1) A Government employee who foregoes his promotion in the line of hierarchy or seeks reversion on his own accord to feeder post on any ground whatsoever, while drawing pay in—

- (a) 3rd ACP Level, the pay shall be re-fixed in 2nd ACP Level ;
- (b) 2nd ACP Level, the pay shall be re-fixed in the 1st ACP Level ;
- (c) 1st ACP Level, the pay shall be re-fixed in the Functional pay structure,

equal to the presumptive pay which shall have been admissible had he not been granted 3rd/2nd/1st ACP Level, as the case may be.

- (2) If such Government employee becomes ready to accept promotion, in such case the period of service between the date of foregoing promotion/reversion and date of application indicating readiness to accept the promotion, subject to minimum one year, shall be excluded from the regular satisfactory service for the purpose of grant of ACP Level. On assuming the charge of promotional post the pay shall be re-fixed equal to the pay drawn in ACP Pay structure immediately before foregoing promotion or fixation of pay of the promotional post under normal rules, whichever is higher.

Provided that the request for seeking reversion or foregoing promotion once accepted by the competent authority shall not be withdrawn. Once a Government employee has foregone his promotion or sought reversion to a feeder post, such foregoing/ reversion shall remain in force for a minimum period of one year or upto the period he gives in writing to re-consider his name for promotion, whichever is later.

15. ACP Levels of posts.—

The ACP Level (ACPL) for the purpose of these rules shall be as under:—

- (a) The revised ACP Level in case of cadre-specific ACP schemes shall be as mentioned in Part I of Schedule I :
- (b) The revised ACP Level in case of General ACP scheme shall be as specified in Part II of Schedule I :

Provided that in case of the posts for which the functional pay structures have been revised/modified on or before 1st January, 2016, the so revised scales shall be considered as the functional scales of those posts for the purpose of this rule.

16. Drawal of pay in revised ACP Level.—

- (1) Save as otherwise provided in these rules, a Government employee shall draw pay in the revised ACP Level, that is in 1st ACPL or 2nd ACPL or 3rd ACPL, as applicable in his case :

Provided that a Government employee may elect to continue to draw pay in the present pay structure until the date on which he earns his next increment in the present pay structure or until he vacates his post or ceases to draw pay in the present pay structure :

Provided further that in cases where a Government employee has been granted ACP, between 1st day of January, 2016 and the date of notification of these rules may elect to switch over to the revised pay structure from the date of grant of such ACP, 1st July, 2016, as the case may be.

Explanation 1.— The option to retain the present pay structure under the proviso to this rule shall be admissible in respect of only one pay structure.

Explanation 2. — Where an ACP Grade Pay of a post has been upgraded by way of merger, the employee granted ACP Pay Structure of such post, between the period from 1st January, 2016 and the date of notification, may opt for revised pay structure from a date of grant of ACP Pay Structure or 1st July, 2016 but in that case the existing basic pay admissible on the date of option in the ACP pay structure as on 31st December, 2015 of the post shall be taken into account for the purpose of fixation of pay in the revised ACP pay structure.

Explanation 3. — The aforesaid option shall not be admissible to any person granted ACP for the first time on or after the 1st day of January, 2016, and he shall be allowed pay only in the revised pay structure.

17. Exercise of option.—

- (1) The option under the provisos to rule 16 shall be exercised in writing in the form appended to these rules so as to reach the authority mentioned in sub-rule (2) within three months from—
 - (a) the date of notification of these rules; or
 - (b) the date where revision in the pay structure and/or re-fixation of pay with retrospective effect is made by any order subsequent to the date of notification of these rules;

Provided that—

- (i) in the case of a Government employee who is, on the date of such notification or, as the case may be, date of such order, out of India either on leave or deputation or foreign service, the said option shall be exercised in writing so as to reach the said authority within three months of the date of his taking charge

of his post in India; and

(ii) where a Government employee is under suspension on the 1st day of January, 2016, the option may be exercised within three months of the date of his return to his duty if that date is later than the date prescribed in this sub-rule.

(2) The option shall be intimated by the Government employee to the Head of his office alongwith an undertaking, in the form appended to these rules.

(3) If the intimation regarding option is not received within the time mentioned in sub-rule (1), the Government employee shall be deemed to have elected to be governed by the revised ACP pay structure w.e.f. the 1st day of January, 2016.

(4) The option once exercised shall be final.

Note 1.— Persons whose services were terminated on or after the 1st January, 2016, and who could not exercise the option within the prescribed time limit, on account of death, discharge on the expiry of the sanctioned post, resignation, dismissal or removal on account of disciplinary proceeding, shall be entitled to exercise option under sub-rule (1).

Note 2.— Persons who have died on or after the 1st day of January, 2016, and could not exercise the option within the prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2016, or such later date as is most beneficial to their dependents, if the revised pay structure is more favorable and in such cases, necessary action for payment of arrears should be taken by the Head of Office.

Note 3.— Persons who were on earned leave or any other leave on 1st day of January, 2016 which entitled them to leave salary shall be entitled to exercise option under sub-rule (1).

18. Fixation of pay in the revised ACP pay structure.—

The pay of a Government employee who elects or is deemed to have elected under rule 17 to be governed by the revised ACP pay structure on and from the 1st day of January, 2016, shall be fixed in the following manner namely:-

(a) In the case of all employees covered under ACP Schemes—

(i) The pay in the applicable ACP Level in the Pay Matrix shall be the pay obtained by multiplying the existing basic pay by a factor of 2.57, rounded off to the nearest rupee and the figure so arrived at will be located in that ACP Level and if such an identical figure corresponds to any Cell in the applicable ACP Level, the same shall be the pay, and

(ii) If no such Cell is available in the applicable ACP Level, the pay shall be fixed at the immediate next higher Cell in that applicable ACP Level. If the minimum of the revised ACP Level is more than the amount arrived at as per (i) above, the pay shall be fixed at the minimum of the revised ACP Level;

Where a Government employee has been granted ACP between the period from 1st January, 2016 and the date of notification, to a post the Grade Pay of which has been merged with higher grade pay or upgraded, opt for revised pay structure from a date later than 1st January, 2016 but in their case the pay structure as on 31st December, 2015 of the post held by them on the date of option shall be taken into account.

(b) in the case of employees who are in receipt of special pay/allowance in addition to pay in the present scale which has been recommended for replacement by a pay band and grade pay without any special pay/allowance, pay shall be fixed in the revised pay structure in accordance with the provisions of (a) above :

(c) in the case of employees who are in receipt of special pay component with any other nomenclature in addition to pay in the present scales, such as personal pay for promoting small family norms, etc., and in whose case the same has been replaced in the revised structure with corresponding allowance/pay at the same rate or at a different rate, the pay in the revised structure shall be fixed in accordance with the provisions of clause (a) above. In such cases, the allowance at the new rate as recommended shall be drawn in addition to pay in the revised structure of pay from the date specified in the relevant notifications related to these allowances.

(d) In the case of Medical Officers in respect of whom Non-Practicing Allowance (NPA) is admissible, the pay in the revised ACP pay structure shall be fixed in the following manner, namely:-

- (i) The existing basic pay shall be multiplied by a factor of 2.57 and the figure so arrived at shall be added to by an amount equivalent to Dearness Allowance on the pre-revised Non-Practicing Allowance admissible as on 1st day of January, 2016. The figure so arrived at will be located in the ACP Level and if such an identical figure corresponds to any Cell in the applicable ACP level, the same shall be the pay, and if no such Cell is available in the applicable Level, the pay shall be fixed at the immediate next higher Cell in that applicable Level of the Pay Matrix.
- (ii) The pay so fixed under sub-clause (i) shall be added by the pre-revised Non Practicing Allowance admissible on the existing basic pay until further decision on the revised rates of Non Practicing Allowance.

Note 1.— A Government employee who is on leave including Study Leave on the 1st day of January, 2016, and is entitled to leave salary shall be entitled to pay in the revised ACP pay structure from 1st day of January, 2016 or the date of option for the revised pay structure.

Note 2.— In case of Government employee under suspension, he shall continue to draw subsistence allowance based on existing pay structure and his pay in the revised ACP pay structure will be subject to final order on the pending disciplinary proceedings or otherwise a final order, as the case may be.

Note 3.— Where the 'existing emoluments' exceed the revised emoluments in the case of any Government employee, the difference shall be allowed as personal pay to be absorbed in future increases in pay.

Note 4.— Where a Government employee is in receipt of personal pay immediately before the date of notification of these rules, which together with his existing emoluments exceed the revised emoluments, then the difference representing such excess shall be allowed to such Government employee as personal pay to be absorbed in future increase in pay.

Note 5.—

- (a) Where in the fixation of pay under this rule, the pay of a Government employee, who, in the existing ACP pay structure was drawing immediately before the 1st day of January, 2016, more pay than another Government employee junior to him in the same cadre, gets fixed in the revised ACP pay structure in a cell lower than that of such junior, his pay shall be stepped up to the same cell in the revised pay structure as that of the junior.
- (b) In case where a senior Government employee granted ACP pay structure before the 1st day of January, 2016, draws less pay in the revised ACP pay structure than his junior who is granted ACP level on or after the 1st day of January, 2016, the pay of the senior Government employee should be stepped up to an amount equal to the pay in the ACP pay structure as fixed for his junior. The stepping up should be done with effect from the date of grant of ACP level to the junior Government employee.

The stepping up under (a) and (b) above shall be done subject to the fulfillment of the following conditions, namely:-

- (i) both the junior and the senior Government employees should belong to the same cadre and the ACP pay structure should be identical;
- (ii) the present pay structure and the revised ACP pay structure of the lower and higher posts in which they are entitled to draw pay should be the same;
- (iii) the senior Government employee at the time he moved into 1st, 2nd or 3rd ACP, as the case may be, should have been drawing equal or more pay than that of the junior;
- (iv) the anomaly is directly as a result of the application of the provisions of Civil Services Rules or any other rule or order regulating pay fixation on such

promotion in the revised pay structure:

Provided that if the junior officer was drawing more pay in the present pay structure than senior by virtue of any advance increment(s) or otherwise granted to him on a personal measure, the provisions of this sub-rule shall not be invoked to step up the pay of the senior officer.

- (c) The order relating to re-fixation of the pay of the senior officer in accordance with clause (a) and (b) shall be issued under the Haryana Civil Services Rules and the senior officer shall be entitled to the next increment on completion of his required qualifying service with effect from the date of re-fixation of pay.

Note.—

The placement in the first, second or third ACP Level, as the case may be, does not amount to a functional promotion but the benefit of one increment @ 3% (three percent) is admissible in the ACP Level. On promotion from one post to another of higher level while drawing pay in ACP Pay structure the benefit of one increment of promotion shall also be admissible, however, such benefit of promotion shall not be admissible where the level of promotional post is identical to or lower than the ACP Level in which the Government employee is drawing his pay before promotion.

19. Date of next increment in the revised ACP pay structure.—

- (1) There shall be two dates for grant of increment namely, 1st January and 1st July of every year, instead of existing date of 1st July:

Provided that an employee shall be entitled to only one annual increment either on 1st January or 1st July depending on the date of grant of ACP upgradation.

Provided further that a Government employee who does not complete six months qualifying service before the date of normal increment due on 1st July or 1st January, as the case may be, his date of next increment shall be changed to 1st January or 1st July and shall be granted subject to admissibility.

- (2) The increment in respect of an employee on grant of financial upgradation during the period between the 2nd day of January and 1st day of July (both inclusive) shall be granted on 1st day of January and the increment in respect of an employee on grant of financial upgradation during the period between the 2nd day of July and 1st day of January (both inclusive) shall be granted on 1st day of July.

(a) In case of an employee granted ACP during the period between the 2nd day of July, 2016 and the 1st day of January, 2017, the first increment shall accrue on the 1st day of July, 2017 and thereafter it shall accrue after one year on annual basis.

(b) In case of an employee granted ACP during the period between 2nd day of January, 2016 and 1st day of July, 2016, who did not draw any increment on 1st day of July, 2016, the next increment shall accrue on 1st day of January, 2017 and thereafter it shall accrue after one year on annual basis.

Provided that in the case of employees whose pay in the revised ACP pay structure has been fixed as on 1st day of January, the next increment in the Level in which the pay was so fixed as on 1st day of January, 2016 shall accrue on 1st day of July, 2016:

Provided further that the next increment after drawal of increment on 1st day of July, 2016 shall accrue on 1st day of July, 2017.

20. Fixation of pay from a date subsequent to the 1st day of January, 2016.—

Where a Government employee continues to draw his pay in the present pay structure is brought over to the revised pay structure from a date later than the 1st day of January, 2016, his pay from the later date in the revised pay structure shall be fixed in accordance with clause (A) of sub-rule (1) of rule 18.

21. Fixation of pay on placing in ACP Level on or after 01.01.2016.—

- (1) In the case of moving from one level to another in the revised ACP Level, the fixation shall be done as follows:—

One increment shall be added in the Cell of the Level of Government employee in which he is drawing pay immediate before the grant of ACP level and he shall be placed at a Cell equal to the figure so arrived at in the ACP Level and if no such Cell is available in the ACP Level, he shall be placed at the next higher Cell in that ACP Level.

On enhancement in presumptive pay of previous level due to increment or otherwise while drawing pay in the ACP Level, the pay of present level shall be re-fixed as if the incumbent has been granted ACP Level on the date of such enhancement, if it is advantageous to him, as provided in rule 4.14 (2) of Punjab Civil Services Rules Volume-I Part-I, applicable prior to 19th July 2016 and rule 21 of Haryana Civil Services (Pay) Rules 2016, applicable from the 19th July, 2016.

22. Mode of payment of arrears of pay.—

The arrears shall be paid in cash preferably during the current financial year 2016-17.

Explanation.— For the purposes of this rule;

- (a) "arrears of pay" in relation to a Government employee means the difference between:
- (i) the aggregate of the pay and dearness allowance to which he is entitled on account of the revision of his pay under these rules, for the period effective from the 1st day of January, 2016; and
 - (ii) the aggregate of the pay and dearness allowance to which he would have been entitled (whether such pay and dearness allowance had been received or not) for that period had his pay and allowances not been so revised;
- (b) The Interim Relief ₹ 2,000/- (Two thousand rupees only) per month paid to Group C and D employees is discontinued from 1st January, 2016 and the same paid from 1st January, 2016 onwards shall be recovered from them.
- (c) The Risk Allowance of Rs. 5,000/- (Five Thousand rupees only) per month granted to the personnel of Haryana Police and Prisons Department Haryana vide instructions dated 19th December, 2013 shall be continued till such time as may be separately ordered by the Government.

23. Overriding effect of rules.—

The provisions of Civil Services Rules or any other rules made in this regard shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules to the extent they are inconsistent with these rules.

24. Power of relax.—

Where the Government is satisfied that the operation of all or any of the provisions of these rules causes undue hardship in any particular case, it may, by order, dispense with or relax the requirements of that rule to such extent and subject to such conditions as it may consider necessary for dealing with the case in a just and equitable manner.

Note.— The relaxation so granted under this rule shall be deemed to have been given depending upon the merit of such class and categories of Government employees and therefore, shall not amount to any discrimination with other class and categories of Government employees.

25. **Power to make addition or deletion etc.—**

Where the Government is satisfied that there is a necessity to make additions or delete any class or categories of posts or change the designations and structure of pay either permanently or temporarily in the Schedules of these rules, the Government shall be competent to add or delete or change such conditions. The provisions of these rules shall apply on such additions or deletions or changes, as the Government may direct by specific orders or in the absence of that, all the provisions of these rules shall apply as if the changes were made.

26. **Interpretation.—**

If any question arises relating to the interpretation of any of the provisions of these rules, it shall be referred to the Finance Department through Administrative Department concerned.

27. **Residuary provisions.—**

In the event of any general or special circumstance which is not covered under these rules or about which certain inconsistency comes to the notice, the matter shall be referred to the Government and Government shall prescribe the conditions to be followed under such circumstances. Such conditions as prescribed by the Government shall be deemed to be part of these rules. Further, if the Government is satisfied that there is a requirement to prescribe certain additional conditions under these rules, the Government shall prescribe such conditions and such additional conditions as prescribed by the Government under this rule shall be deemed to be the part of these rules.

Schedule-A																										
Pay Band	-15, 4445-7445	PB-1, 5205-28205					PB-2, 5395-34805							PB-3, 15605-39105					PB-4, 37465-67905					67085-79085 (HAG)		
GP	GP-1300 & 1400 merged with GP-1650	1805	1935	2065	2195	2325	2455	2585	2715	2845	2975	3105	3235	3365	3495	3625	3755	3885	4015	4145	4275	4405	4535	4665	4795	
Entry Pay (pay in PB +GP)	6580	7005	7735	8465	9195	11365	12505	12605	13305	13505	17145	18155	20285	24605	25005	25355	29505	33115	48105	49205	49305	49905	47205	47405	67005	
Index	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.62	2.62	2.62	2.62	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.72	2.72
level	DL **	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
1	16800	18000	19900	21700	25500	29200	32100	33200	34200	35400	44900	47600	53100	65700	66800	67700	78800	86400	118500	118700	123600	126200	129000	128900	182200	
2	17400	18500	20500	22400	26300	30100	33100	34200	35200	36500	46200	49000	54700	67700	68900	69700	81200	81100	122100	122300	127300	129600	129800	132000	187700	
3	17900	19100	21100	23100	27100	31000	34100	35200	36300	37600	47600	50500	56300	69700	70900	71800	83600	83500	125800	126000	131100	132900	133700	138800	193300	

1	18400	19700	21700	23800	27900	31900	35100	36300	37400	38700	42000	52000	58000	71800	73000	74000	86100	86600	128000	128800	135000	136800	137700	143800	199100
5	19000	20300	22400	24500	28700	32900	36200	37400	38500	39900	52500	53800	59700	74000	75200	76200	88700	89500	135500	137700	139100	141000	141800	145100	205100
6	19600	20900	23100	25200	29600	33800	37300	38500	39700	41100	53000	55200	61500	76200	77600	78500	91400	92500	137000	137700	143300	145200	145100	149500	211300
7	20200	21500	23800	26000	30500	34900	38400	39700	40900	42300	53600	56900	63300	78500	79800	80900	94100	95800	141800	141800	147800	149800	150900	154000	217800
8	20800	22100	24500	26800	31400	35800	39400	40900	42100	43600	55200	59600	66200	80900	82200	83300	96600	98600	145800	145800	152000	154100	155000	158600	224199
9	21400	22800	25200	27600	32300	36700	40400	42100	43400	44900	56900	60400	67200	83300	84700	85600	99000	102100	150200	150500	156800	158700	159700	163400	
10	22000	23500	26000	28400	33300	37800	42000	43400	44700	46200	59600	62200	69200	85800	87200	88400	102800	105900	154700	155000	161300	163500	164500	168300	
11	22700	24200	26800	29300	34300	38900	43300	44700	46200	47800	60400	64100	71300	88400	89800	91100	105900	109000	158300	159700	166100	168400	169400	173300	
12	23400	24900	27500	30000	35200	40400	44800	46000	47400	49000	62200	66000	73400	91100	92500	93800	109100	112200	161100	164500	171100	173500	174500	178500	
13	24100	25600	28300	31100	36400	41800	46400	47400	48800	50500	64100	68000	75600	93800	95300	96600	112400	116300	169000	169400	176200	178700	179700	183900	
14	24800	26400	29200	32000	37500	42900	47600	48600	50000	51800	66000	70000	77900	96600	98200	99500	115600	120100	174100	174500	181500	184100	185100	189400	
15	25500	27200	30200	33000	38600	44100	48700	50000	51800	53600	68000	72100	80200	99500	101100	102500	119300	124000	179300	179700	186900	189600	190700	195100	
16	26300	28000	31100	34000	39800	45400	50200	51800	53400	55200	70000	74300	82800	102500	104100	105600	122000	128000	184700	185100	192500	195300	196400	201000	
17	27100	28900	32000	35000	41000	46800	51700	53400	55000	56900	72100	76500	85100	105600	107200	108800	126600	142100	190200	190700	198300	201200	202300	207000	
18	27900	29700	33000	36100	42200	48200	53300	55000	56700	58600	74300	78800	87700	108800	110400	112100	130400	146400	195000	196400	204000	207200	208400	213200	
19	28700	30600	34000	37200	43500	49600	54800	56700	58400	60400	76500	81200	90300	112100	113700	115500	134300	150800	201800	202300	210300	213400	214700	219600	

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Schedule I

PART - I

Cadre Specific ACP Scheme

(in ₹)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
1	HCS Executive Services (Ex. Br.)	(i) 15600-39100 (entry level pay band)	PB-3	5400	FPL-10 (56100)
		(ii) 15600-39100 (after 5 years of regular satisfactory service)	PB-3	6000	ACPL-13 (65700)
		(iii) 15600-39100 (after 10 years of regular satisfactory service limited to 30% of the cadre post)	PB-3	7600	ACPL-16 (78800)
		(iv) 37400-67000 (after 15 years of regular satisfactory service limited to 20% of the cadre post)	PB-4	8700	ACPL-18 (118500)
2	HPS (Deputy Superintendent of Police)	(i) 9300-34800 (entry pay band)	PB-2	5400	FPL-9 (53100)
		(ii) 15600-39100 (after 5 years of regular satisfactory service)	PB-3	6000	ACPL-13 (65700)
		(iii) 15600-39100 (after 11 years of regular satisfactory service limited to 20% of the cadre post)	PB-3	7600	ACPL-16 (78800)
		(iv) 37400-67000 (For those who have completed 17 years of regular satisfactory services in the cadre limited to 10% of the cadre post assuming pre revised upgradation to 14300-18300 on completion of 17 years of regular satisfactory service)	PB-4	8700	ACPL-18 (118500)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay-Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
3	Excise and Taxation Officer	(i) 9300-34800 (entry pay band)	PB-2	5400	FPL -9 (53100)
		(ii) 15600-39100 (Sr. Scale) (after 7 years of regular satisfactory service)	PB-3	6000	ACPL -13 (65700)
		(iii) 15600-39100 (Selection Grade) (after 12 years of regular satisfactory service limited to 20% of the cadre post)	PB-3	7600	ACPL -16 (78800)
		(iv) 37400-67000 (Super time Scale) (For those who have completed 17 years of regular satisfactory services in the cadre limited to 10% of the cadre post)	PB-4	8700	ACPL -18 (118500)
4	Haryana Civil Medical Services				
	(i) Medical Officers	(a) 15600-39100 (entry pay band)	PB-3	5400	FPL-10 (56100)
		(b) 15600-39100 (after 5 years of regular satisfactory service in the cadre)	PB-3	6000	ACPL -13 (65700)
		(c) 15600-39100 (after 10 years of regular satisfactory service).	PB-3	7600	ACPL -16 (78800)
		(d) 37400-67000 (after 15 years of regular satisfactory service).	PB-4	8700	ACPL -18 (118500)
	(ii) SMOs/ Medical Supdts/ Dy. Directors/ District Programme Officers	(a) 15600-39100	PB-3	7600	FPL- 12 (78800)
		(b) 37400-67000 (After 3 years of regular satisfactory service as SMO).	PB-4	8700	ACPL -18 (118500)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
5	Haryana Dental Services				
	(i) Dental Surgeon	(a) 9300-34800 (entry pay band)	PB-2	5400	FPL - 9 (53100)
		(b) 15600-39100 (after 5 years of regular satisfactory service in the cadre)	PB-3	6000	ACPL -13 (65700)
		(c) 15600-39100 (after 11 years of regular satisfactory service limited to 25% of the cadre post)	PB-3	7600	ACPL -16 (78800)
		(d) 37400-67000 (After 17 years of regular satisfactory service limited to 20% of the cadre post).	PB-4	8700	ACPL -18 (118500)
	(ii) Senior Dental Surgeon	(a) 15600-39100 (entry pay band)	PB-3	7600	FPL -12 (78800)
		(b) 37400-67000 (After 17 years of regular satisfactory service as DS and above and after 6 years as SDS to the Direct SDS's).	PB-4	8700	ACPL -18 (118500)
	6	Ayush Doctors			
AMO/ HMO/ UMO/ DAO/ Asstt. Director		(a) 9300-34800 (entry pay structure of AMO/ HMO/ UMO)	PB-2	4800	FPL-8 (47600)
		(b) 9300-34800 (after 7 years of regular satisfactory service as AMO/ HMO/ UMO)	PB-2	5400	ACPL -12 (53100)
		9300-34800 (entry pay structure of DAO)	PB-2	5400	FPL-9 (53100)
		(c) 15600-39100 (after 5 years of regular satisfactory service in GP ₹ 5400 (12 years as AMO/ HMO/ UMO or 5 years as	PB-3	6000	ACPL -13 (65700)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
		DAO) limited to 20% of the cadre post of AMO/ HMO/ UMO/ DAO)			
		15600-39100 (Entry pay structure of Asstt. Director)	PB-3	6000 (merged with 6600)	FPL-11 (67700)
		(d) 15600-39100 (after 8 years of regular satisfactory service in GP ₹ 6000 (20 years as AMO/ HMO/ UMO or 13 years as DAO or 8 years service as Asstt. Director) limited to 20% of the cadre post of AMO/ HMO/ UMO/ DAO)	PB-3	7600	ACPL-16 (78800)
7	Haryana Veterinary Services				
	Veterinary Surgeons/ SDO (AH)/ Deputy Director	(a) 9300-34800 (Entry pay band for Veterinary Surgeon (Group-B))	PB-2	5400	FPL-9 (53100)
		15600-39100 (Entry pay band for SDO (AH) (Group-A))	PB-3	5400	FPL-10 (56100)
		(b) 15600-39100 (After 5 years of regular satisfactory service after entry as Veterinary Surgeons/ SDO (AH))	PB-3	6000	ACPL-13 (65700)
		15600-39100 Deputy Director (entry pay band)	PB-3	6000 (merged with 6600)	FPL-11 (67700)
		(c) 15600-39100 (After 11 years of regular satisfactory service after entry as Veterinary Surgeons/ SDO (AH) and limited to 25% of the total cadre posts in the categories of Veterinary Surgeons/ SDO (AH)/ Deputy Director).	PB-3	7600	ACPL-16 (78800)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
		(d) 37400-67000 (After 17 years of regular satisfactory service after entry as Veterinary Surgeon/ SDO (AH) and limited to 20% of the total cadre posts in the categories of Veterinary Surgeons/ SDO (AH)/ Deputy Director).	PB-4	8700	ACPL -18 (118500)
8	Haryana Engineering Services				
	(i) SDEs/AEs/ AEEs/ XENs/ SEs in three wings of PWDs (B&R, Irrigation and Public Health)	(a) 9300-34800 (Entry pay scale for AE/ SDE (Group-B) in three wings of PWDs)	PB-2	5400	FPL-9 (53100)
		15600-39100 (Entry pay scale for AEE (Group-A) in three wings of PWDs)	PB-3	5400	FPL-10 (56100)
		(b) 15600-39100 (After 5 years of regular satisfactory service after entry as SDE/ AE/ AEE)	PB-3	6000	ACPL -13 (65700)
		15600-39100 XEN (entry pay band)	PB-3	6000 (merged with 6600)	FPL-11 (67700)
		(c) 15600-39100 (After 11 years of regular satisfactory service after entry as SDE/ AE/ AEE and limited to 25% of the total cadre posts in the categories of SDEs/ AEs, AEEs, XENs and SEs).	PB-3	7600	ACPL -16 (78800)
		(d) 37400-67000 (After 17 years of regular satisfactory service after entry as SDE and limited to 20% of the total cadre posts in the categories of SDEs/ AEs, AEEs, XENs and SEs).	PB-4	8700	ACPL -18 (118500)

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Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
	(ii) SDEs/ XENs/ SEs in Panchayati Raj Department (Engineering Wing)	(a) 9300-34800 (Entry pay scale for SDE (Group-B) in Panchayati Raj Department)	PB-2	5400	FPL-9 (53100)
		(b) 15600-39100 (After 5 years of regular satisfactory service after entry as SDE)	PB-3	6000	ACPL-13 (65700)
		15600-39100 XEN (entry pay band)	PB-3	6000 (merged with 6600)	FPL-11 (67700)
		(c) 15600-39100 (After 11 years of regular satisfactory service after entry as SDE and limited to 25% of the total cadre posts in the categories of SDEs/ XENs and SEs).	PB-3	7600	ACPL-16 (78800)
		(d) 37400-67000 (After 17 years of regular satisfactory service after entry as SDE and limited to 20% of the total cadre posts in the categories of SDEs/ XENs and SEs).	PB-4	8700	ACPL-18 (118500)
9.	Architect Department				
	Assistant Architect/ Architect/ Sr. Architect in Chief Architect Deptt	(a) 9300-34800 (Entry pay scale for Assistant Architect)	PB-2	5400	FPL-9 (53100)
		(b) 15600-39100 (After 5 years of regular satisfactory service after entry as Assistant Architect)	PB-3	6000	ACPL-13 (65700)
		15600-39100 Architect (entry pay band)	PB-3	6000 (merged with 6600)	FPL-11 (67700)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
		(c) 15600-39100 (After 11 years of regular satisfactory service after entry as Assistant Architect and limited to 25% of the total cadre posts in the categories of Assistant Architect/ Architect/ Sr. Architect).	PB-3	7600	ACPL -16 (78800)
		(d) 37400-67000 (After 17 years of regular satisfactory service after entry as Assistant Architect and limited to 20% of the total cadre posts in the categories of Assistant Architect/ Architect/ Sr. Architect).	PB-4	8700	ACPL -18 (118500)
10.	Town & Country Planning Department				
	ATP/ DTP/ STP in Town and Country Planning Deptt	(a) 15600-39100 (Entry pay scale for ATP (Group-A) in Town and Country Planning Deptt)	PB-3	5400	FPL-10 (56100)
		(b) 15600-39100 (After 5 years of regular satisfactory service after entry as ATP)	PB-3	6000	ACPL -15 (65700)
		15600-39100 DTP (entry pay band)	PB-3	6000 (merged with 6600)	FPL-11 (67700)
		(c) 15600-39100 (After 11 years of regular satisfactory service after entry as ATP and limited to 25% of the total cadre posts in the categories of ATP, DTP and STP).	PB-3	7600	ACPL -16 (78800)
		(d) 37400-67000 (After 17 years of regular satisfactory service after entry as ATP and limited to 20% of the total cadre posts in the categories of ATP, DTP and STP).	PB-4	8700	ACPL -18 (118500)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
11.	Agriculture Department (Engineering Cadre)				
	AAE/AE/JD/AD	(a) 9300-34800 (Functional pay scale)	PB-2	5400	FPL -9 (53100)
		(b) 15600-39100 (After 5 years of regular satisfactory service after entry as AAE)	PB-3	6000	ACPL -13 (65700)
		(c) 15600-39100 (After 11 years of regular satisfactory service after entry as AAE and limited to 25% of the total cadre posts in the categories of AAE/AE/JD/AD).	PB-3	7600	ACPL -16 (78800)
		(d) 37400-67000 (After 17 years of regular satisfactory service after entry as AAE and limited to 20% of the total cadre posts in the categories of AAE/AE/JD/AD).	PB-4	8700	ACPL -18 (118500)
12	Technical Education Department				
	(i) Lecturer (Group-B)/ Programmer (Academic)	(a) 9300-34800 (Entry Pay Structure for Lecturer (Group- B)/Programmer (Academic))	PB-2	5400	FPL - 9 (53100)
		(b) 15600-39100 (After 6 years of regular satisfactory service as Lecturer/Programmer (Academic))	PB-3	6000	ACPL -13 (65700)
		(c) 15600-39100 (After 12 years of regular satisfactory service as Lecturer/ Programmer (Academic)).	PB-3	7600	ACPL -16 (78800)
		(d) 15600-39100 (After 17 years of regular satisfactory service as Lecturer/ Programmer (Academic)).	PB-3	8000	ACPL -17 (88400)

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Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
		(d) 37400-67000 (After 20 years of regular satisfactory service as Lecturer/ Programmer (Academic) (limited to 15% of the total sanctioned posts of Lecturer (Group-B)/ Programmer (Academic)).	PB-4	8700	ACPL -18 (118500)
	(ii) Workshop Superintendent (Group-A)	(a) 15600-39100 (Entry Pay Structure for Workshop Superintendent (Group-A))	PB-3	5400	FPL- 10 (56100)
		(b) 15600-39100 (After 6 years of regular satisfactory service as Workshop Superintendent (Group-A))	PB-3	6000	ACPL -13 (65700)
		(c) 15600-39100 (After 12 years of regular satisfactory service as Workshop Superintendent (Group-A)).	PB-3	7600	ACPL -16 (78800)
		(d) 15600-39100 (After 17 years of regular satisfactory service as Workshop Superintendent (Group-A)).	PB-3	8000	ACPL -17 (88400)
		(d) 37400-67000 (After 20 years of regular satisfactory service as Workshop Superintendent (Group-A) (limited to 15% of the total sanctioned posts of Workshop Superintendent (Group-A)).	PB-4	8700	ACPL -18 (118500)
	(iii) Sr. Lecturer	(a) 15600-39100 (Entry Pay Structure for Sr. Lecturer)	PB-3	6000 (merged with 6600)	FPL- 11 (67700)
		(b) 15600-39100 (After 6 years of regular satisfactory service as Sr. Lecturer).	PB-3	7600	ACPL -16 (78800)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
		(c) 15600-39100 (After 11 years of regular satisfactory service as Sr. Lecturer).	PB-3	8000	ACPL -17 (88400)
		(d) 37400-67000 (After 14 years of regular satisfactory service as Sr. Lecturer (limited to 15% of the total sanctioned posts of Sr. Lecturer).	PB-4	8700	ACPL -18 (118500)
	(iv) HOD/ JD (Academic)/ TPO	(a) 15600-39100 (Entry Pay Structure for HOD/ JD (Academic)/ TPO)	PB-3	7600	FPL - 12 (78800)
		(b) 15600-39100 (After 4 years of regular satisfactory service as HOD/ JD (Academic)/ TPO).	PB-3	8000	ACPL -17 (88400)
		(c) 15600-39100 (After 7 years of regular satisfactory service as HOD/ JD (Academic)/ TPO).	PB-4	8700	ACPL -18 (118500)
13.	Home Guards Department				
	Senior Staff Officer	(a) 15600-39100	PB-3	6000 (merged with 6600)	FPL - 11 (67700)
	Distt. Commandant in Home Guard Department	(b) 9300-34800	PB-2	5400	FPL -9 (53100)
		(c) 15600-39100 (To those Sr. Staff Officer and District Commandants who have completed at least 11 years of regular satisfactory as commandant and above and limited to 20 % of the Combined cadre of Sr. Staff Officers and District Commandants	PB-3	7600	ACPL -16 (78800)

Sr. No	Name of the Post/ Cadre	Existing ACP pay structure			Corresponding level of Pay Matrix w.e.f. 01.01.2016 (₹)
		Pay Band	Pay Band	Grade Pay (₹)	Level of Pay Matrix and First Cell in the applicable level
1	2	3			4
14.	Junior Engineer in Three wings of PWD, Panchayati Raj and Town and Country Planning Departments	(a) 9300-34800 (entry level pay band)	PB-2	3600 (4000 w.e.f. 01.09.2014) (merged with 4200)	FPL-6 (35400)
		(b) 9300-34800 (on completion of 8 yrs regular satisfactory service)	PB-2	4000	ACPL -10 (44900)
		(c) 9300-34800 (on completion of 16 yrs regular satisfactory service with changed designation of Addl. SDE)	PB-2	5200	ACPL -12 (53100)
		(d) 9300-34800 (on completion of 24 years regular satisfactory service with changed designation of Addl. SDE)	PB-2	5400	ACPL -13 (65700)

Note.— FPL denotes functional pay level.

3/55/67

HARYANA GOVT. GAZ. (EXTRA.), OCT. 28, 2016 (KRTK. 6, 1938 SAKA)

5907

Schedule-I
PART - II
General ACP Matrix

(in ₹)

Sr. No.	Functional Pay structure as on 01.01.2016	1st ACPL (8 yrs.)	Min. of the ACPL	2nd ACPL (16 yrs.)	Min. of the ACPL	3rd ACPL (24 yrs.)	Min. of ACPL
1	2	3		4		5	
1	1650	ACPL-1 (1800)	18000	ACPL-4 (2400)	25500	ACPL-6 (3200)	32100
2	1800	ACPL-4 (2400)	25500	ACPL-6 (3200)	32100	ACPL-7 (3600)	33200
3	1900	ACPL-4 (2400)	25500	ACPL-6 (3200)	32100	ACPL-7 (3600)	33200
4	2000	ACPL-4 (2400)	25500	ACPL-6 (3200)	32100	ACPL-7 (3600)	33200
5	2400	ACPL-6 (3200)	32100	ACPL-7 (3600)	33200	ACPL-8 (4000)	34200
6	2800	ACPL-6 (3200)	32100	ACPL-7 (3600)	33200	ACPL-8 (4000)	34200
7	3200	ACPL-7 (3600)	33200	ACPL-8 (4000)	34200	ACPL-9 (4200)	35400
8	3600	ACPL-8 (4000)	34200	ACPL-9 (4200)	35400	ACPL-10 (4600)	44900
9	4000	ACPL-9 (4200)	35400	ACPL-10 (4600)	44900	ACPL-11 (4800)	47600
10	4200	ACPL-10 (4600)	44900	ACPL-11 (4800)	47600	ACPL-12 (5400)	53100
11	4600	ACPL-11 (4800)	47600	ACPL-12 (5400)	53100	ACPL-13 (6000)	65700
12	4800	ACPL-12 (5400)	53100	ACPL-13 (6000)	65700	ACPL-14 (6400)	66800
13	5400	ACPL-13 (6000)	65700	ACPL-14 (6400)	66800	ACPL-15 (6600)	67700
14	6000	ACPL-14 (6400)	66800	ACPL-15 (6600)	67700	ACPL-16 (7600)	78800
15	6400	ACPL-15 (6600)	67700	ACPL-16 (7600)	78800	ACPL-17 (8000)	88400
16	6600	ACPL-16 (7600)	78800	ACPL-17 (8000)	88400	ACPL-18 (8700)	118500
17	7600	ACPL-17 (8000)	88400	ACPL-18 (8700)	118500	ACPL-19 (8800)	118700

SCHEDULE - II

Form of Option

[See rule 6]

* (i) I, _____ hereby elect the revised pay structure with effect from 1st January, 2016.

* (ii) I, _____ hereby elect to continue on the existing pay structure of pay of my substantive/ officiating post mentioned below until:

* The date of my next increment;

I vacate or cease to draw pay in the existing pay structure;

the date of my promotion to _____

Present pay structure _____

Date: _____

Signature _____

Station: _____

Name _____

Designation _____

Office in which employed _____

* To be scored out, if not applicable.

Annexure-I

[See rule 3 (L)]

MEMORANDUM EXPLANATORY TO THE HARYANA CIVIL SERVICES
(ASSURED CAREER PROGRESSION) RULES, 2016**Rule 1.** This rule is self explanatory.

The objective of this rule is to provide two kinds of Assured Career Progression Scheme namely —

- (1) Cadre Specific Assured Career Progression Scheme for certain categories of employees/cadres.
- (2) General Assured Career Progression Scheme for all other group A, B, C and D employees of Haryana Government who are not covered under scheme (1).
- (3) The object is that in case of stagnation i.e. in the absence of promotion for a certain years of service, the employee will move to the 1st, 2nd and 3rd ACP structure of pay though he shall continue to discharge the same responsibility. Functionally, therefore, this movement shall not amount to a promotion and the objective of this scheme is to offset the financial stagnation as a consequence of non-availability or non-requirement of functional promotion posts. These rules have been framed so that this facility is available to all the employees equally under equal circumstances. The classification, therefore, is based on the principle that one requires reasonable financial upgradations at different stages of his career if the requirements do not allow him an opportunity of functional promotion and consequential financial upgradation due to non availability of functional promotional avenues.

The problem of stagnation was widely recognized throughout the country in Government employments. It was felt that to keep the level of motivation of the employees at a satisfactory level it is required that this general problem of lack of promotional avenues and thereby lack of financial advantages should be addressed to adequately.

The entire scheme of Assured Career Progression is about granting a person pay upgradation, when functional considerations do not permit him to rise in the hierarchy. He continues to perform the same job as before but moves into the prescribed higher pay band and grade pay, subject to his eligibility. The idea here is the basic one that reasonable financial upgradation at different stages of his career can be provided in the absence of opportunity of functional promotion. The effort of these rules are to relieve stagnation without unduly upsetting the hierarchy. Thus, the State Government employee of group A, B, C and D shall be covered under this scheme in following manner :-

- (i) The scheme will provide opportunities of financial upgradation to employees on completion of 8, 16 and 24 years of services, if they have not got promotion during previous 8 years of service. For this purpose, every employee's service record may be reviewed on completion of 8, 16 and 24 years. If on these landmarks of career, it is found that they have not been promoted in the last 8 years, then they may be given financial upgradation in the form of conferring the next available grade pay.
- (ii) When an employee gets promoted, for the purpose of admissibility of ACP subsequent to the promotion, his service in the promoted cadre/ post will be taken into consideration to determine if he has stagnated at that stage. For example, if a peon gets promoted as clerk, his case will be reviewed after 8 and 16 years as clerk and ACP will be given with reference to the functional level of clerk.
- (iii) As per General ACP Scheme, an employee can get a maximum of three ACPs in his career. This means, if the employee has got ACP upgradation in the post in which he was

initially recruited, then in the promotional post, the number of ACPs will be reduced after adjusting the number of ACPs he got in the post of his initial recruitment. However, direct recruitment to a higher post will not debar for the entitlement of ACP Scheme. An employee initially appointed to a lower post and subsequently appointed to a higher post through direct recruitment or limited competition of existing employee will also be entitled to full range of ACP.

The ACP scheme through these rules provides for the following:

- (i) every employees recruited in a particular level shall be allowed to move to his respective and specific higher level on completion of specified period of residency in the lower level, with reference to the level or post, to which he was recruited as a direct recruited fresh entrant.
- (ii) on placement in next higher level, the incumbent shall continue to perform duties of his original posts and will continue to hold the old designation till such time as he is actually promoted to the higher level on the occurrence of a vacancy.
- (iii) placement in higher level will entail only the financial benefits.
- (iv) the number of financial up-gradations to be given shall be counted from the pay scale where an employee was inducted on direct recruitment basis. The number of financial up-gradations shall be strictly adhered to and there shall be no additional financial upgradation for a senior employee on the ground that a junior employee got higher level under this scheme, if both the senior and junior are not subject to identical circumstances.

The present scheme provides for following distinguishing features:-

- (i) the classification is based on the differentiation distinguishing the direct recruits in a lower pay structure and the direct recruits in a higher pay structure. Further it differentiates Government employees based on the length of service. For example a suitably eligible employee in a lower pay structure may be granted the higher pay structure after completing 8, 16 and 24 years of service while he still continues functionally holding the same post on which he was recruited. He may, therefore, actually be placed in a higher pay structure after completion of 16 or 24 years of service, as the case may be, in the lower post than the pay structure prescribed for the next promotional post in the hierarchy. But he constitutes a different class and category of employees recruited directly against such higher post, which is the next promotional post for the post on which an employee has been granted the benefit of ACP pay structure under these rules, based on a different principle.
- (ii) the objective sought is to compensate financially an employee who is stagnating without any promotion in a lower post in cases for example for 8, 16 and 24 years. There is no functional requirement for creating posts in the higher hierarchy for all such employees. Therefore, they are being allowed a higher grade pay in compensation. The classification explained in (i) above meets this objective and, therefore, is having a rational relation to the object sought to be achieved by these rules.

Rule 2. This rule lays down the categories of employees of whom the rules apply. Except for the categories excluded under sub-rule (2) of this rule, the rules are applicable to all Government employees appointed under the rule making power of the Government employees appointed under the rule making power of the Government of Haryana serving in connection with the affairs of Government of Haryana and whose pay is debitable to the consolidated fund of the State of Haryana.

Rule 3. This rule is self explanatory.

Further, wherever the terms defined under this rule are mentioned in these rules or in any other rules/instructions/orders/notifications etc. issued in connection with these rules, definitions as

prescribed under this rule is to be taken as the meaning of such terms unless specifically a different definition is prescribed for such terms to be taken as meaning for and in these rules or, as the case may be, in any other rules/instructions/orders/notifications etc.

Rule 4. This rule is self explanatory.

Rule 5. This rule is self explanatory.

Rule 6. This rule is self explanatory.

Rule 7 & 8. These rules are self explanatory.

It lays down the conditions which are essential to be met by a Government employee to be eligible for grant of the benefit under these rules.

Rule 9 & 10. These rules are self explanatory.

The objective of grant of ACP pay structure is only limited to offset financial consequences of stagnation. No other benefit in any way or in any manner is to be extended to the Government employee.

Rule 11. This rule is self explanatory.

The rule lays down the authorisation of grant of the benefit to be extended under these rules. It further exempts the categories of Government employees who have already been extended the corresponding benefit in the past. In case of such Government employees the eligibility is not to be assessed afresh or a formal order granting the benefit is not to be passed separately. However, for the purposes of providing and placing in the revised pay scales and for all other purposes under these rules they shall be governed by the conditions laid down in this rule.

Rule 12. This rule is self explanatory.

Rule 13. This rule is self explanatory.

The rule aims at removing the distortions which may crop up in isolated cases where if the employee had not been promoted, he would have been entitled to better financial benefits.

Rule 14. This rule is self explanatory.

The rule provides that the benefit of these rules are not granted as a matter of right, rather it is granted as a consequence of non-availability of posts in the hierarchy for such Government employees to be promoted against and as a consequence to get the financial upgradation based on the concept of responsibility and status. Therefore, after having taken the benefit as a consequence of non-availability if adequate number of posts in the promotional hierarchy, if somebody foregoes the promotion and thereby refuses to shoulder higher responsibility, he is not entitled for the benefit of these rules.

Rule 15. The rule is self explanatory.

Rule 16. The rule is self explanatory.

Rule 17. This rule prescribes the manner in which option has to be exercised and also the authority who should be apprised of such option. The option has to be exercised on the appropriate proforma appended to the rule. It should further be noted that it is not sufficient for a Government employee to exercise the option within the specified time limit, but also to ensure that it reaches the prescribed authority within the time limit officially and in writing on the prescribed proforma. In the case of persons who are on leave or on deputation or on foreign service at the time these rules are notified, the period within which the option has to be exercised is three months from the date they take over charge of the post. It is further made clear that unauthorized absence shall not entitle the Government employee to get the relief as granted under these rules for the Government

employees who are on leave. The period of 3 months shall be counted from the date on which the sanctioned leave expires. No other exigency shall enable such Government employees the above said relief.

The persons, who have retired between 1st January, 2016 and the date of issue of these rules are also eligible to exercise the option.

- Rule 18.** (1) This rule deals with the actual fixation of pay in the revised functional pay scales on 1st January, 2016. For the purposes of these rules the procedure under this rule and no other procedure under a different rule shall be followed. A few illustrations indicating the manner in which pay of Government employee should be fixed under this rule subject to the permissible stepping up of pay under notes in this rule are given below :—
- Rule 19 & 20.** This rule prescribes the manner in which the next increment in the new scale should be regulated. The provisos to this rule are intended to eliminate the anomalies of junior Government employees drawing more pay than their senior by the operation of substantive part of this rule.
- However, the benefit of this rule will be granted in relation to both the senior and junior drawing their pay in the functional pay scales prescribed for the posts.
- Rule 21 and 22.** These rules are self explanatory.
- Rule 23.** This rule relates to the overriding effect to the rule which provides that the provisions of these rules will regulate and the provisions of any other rule will not regulate the conditions as prescribed in these rules and to the extent of any inconsistency between the provisions of these rules and provisions of any other rules, the provisions of these rules shall prevail and apply.
- Rule 24.** This rule is self explanatory.
- There could be a possibility that these rules may cause some hardship in any particular case or to a class or category of posts. Under such circumstances the provisions of rule is clear that it has to be invoked only if the Government is satisfied about the existence of some hardship which is required to be relaxed. The relaxation of such hardship shall be based on the merit of individual cases or the cases of class and categories of employees where such hardship is found to be justified for relaxation. Removal of such hardship would, therefore, not amount to any discrimination where such hardship has either not been found to exist or has not been found to be justified for relaxation.
- Rule 25.** This rule is self explanatory.
- If the circumstances so require the Government can add or delete or charge any of the parameters as mentioned in the 1st Schedule and may further direct the mode in which the provisions of these rules shall be applicable on such changes either generally or specifically. However, in event of absence of any general or specific direction for the applicability of the provisions laid down under these rules, it shall be presumed that the entire rule shall be applicable on such changes.
- Rule 26.** This rule is self explanatory.
- Rule 27.** This rule is self explanatory.

Illustration 1

Mr. A was recruited as fresh entrant on the post of Clerk (by direct recruitment) on 05.08.2010 in the PB-1, 5200-20200, GP-1,900/- and he is working on the same post and has not got any financial upgradation. He will be completing 8 years of service on 04.08.2018 and will be entitled for 1st ACP w.e.f. 01.09.2018 (from 1st day of following month in which he completes required service of 8 years). He will be drawing pay in FPL-2 and his pay will be fixed in ACP level-4 in following manner:-

Functional level of the post of Clerk	FPL-2
Date of entitlement of 1st ACP under Rule 7.1 of HCS (ACP) Rules, 2016	01.09.2018
ACP level admissible	ACPL-4
Existing pay in Level-2 on 31.08.2018	₹ 24,500/-
Pay level on adding one increment on account of ACP	₹ 25,200/- in Level-2
Nearest next higher stage in Level-4	₹ 25,500/- this will be his pay on grant of 1st ACP Level-4 w.e.f. 01.09.2018, subject to fulfillment of eligibility conditions.

Illustration 2

Mr. B was recruited as fresh entrant on the post of Peon on 05.08.2007 in the PB-1S, 4440-7440, GP-1300/- and he is working on the same post. He has got 1st ACP grade pay of ₹ 1800/- on 01.09.2015. In case, he remain on the same post and does not get any financial upgradation in next 8 years, he will be entitled for 2nd ACP w.e.f. 01.09.2023 and his pay in relevant ACP level will be fixed as under:-

Functional level of the post of Peon	DL
Present ACP level in which employee is drawing his pay w.e.f. 01.09.2015 onwards	ACPL-1 of ACP Pay Matrix
2nd ACP level admissible under Rule 7.2 of HCS (ACP) Rules, 2016	ACPL-4
Existing pay in ACP Level-1 on 31.08.2023 (imaginary)	₹ 24,500/-
Pay level on adding one increment on account of ACP	₹ 25,200/- in ACPL-1
Nearest next higher stage in ACPL-4	₹ 25,500 this will be his pay on grant of 2nd ACP Level-4 w.e.f. 01.09.2023, subject to fulfillment of eligibility conditions.

Illustration 3

Mr. C was recruited as fresh entrant on the post of Clerk on 04.02.2007 in the PB-1, 5200-20200, GP-1,900/-. He was promoted as Assistant on 08.10.2010 in PB-2, 9300-34800, GP-3,200/- which was further modified to GP-3600/- w.e.f. 01.09.2014. Assuming that he will be holding the post of Assistant upto 2020, he will be entitled for 2nd financial upgradation (1st ACP Level corresponding to the pay scale of the post held by him), on 01.11.2018 and his pay in relevant ACP level will be fixed as under:-

Level of the post of Assistant	FPL-6
1st ACP level admissible under Rule 7.4 of HCS (ACP) Rules, 2016	ACPL-10
Existing pay in FPL-6 on 31.10.2018 (imaginary)	₹ 44,900/-
Pay level on adding one increment on account of ACP in FPL-6	₹ 46,200/-
Nearest next higher stage in ACPL-10	₹ 46,200/- this will be his pay on grant of 1st ACP (2nd financial upgradation) in ACPL-10 w.e.f. 01.11.2018, subject to fulfillment of eligibility conditions.

Illustration 4

Mr. D was recruited as fresh entrant on the post of Junior Engineer on 19.09.2006 in the PB-2, 9300-34800, GP-3,600/- and he is working on the same post and has not got any financial upgradation. The grade pay ₹ 3,600/- has been upgraded to ₹ 4,000/- w.e.f. 01.09.2014. He has completed 8 years of service on 18.09.2014 and is entitled for 1st ACP w.e.f. 01.10.2014 (from 1st day of following month in which he completes required service of 8 years). His pay will be fixed in the following manner:-

FPL of the post of JE	FPL-6
1st ACP level admissible under Rule 7.4 of HCS (ACP) Rules, 2016	ACPL-10
Existing pay in Level-8 (ACP) on 01.01.2016 (13290 + 4000 = 17290 * 2.57 = 44435/-)	₹ 44,900/-
Due date of 2nd ACP and relevant ACPL	01.10.2022, ACPL-12,
Existing basic pay in 1st ACPL-10 as on 30.09.2022 (imaginary)	₹ 53,600/-
Pay level on adding one increment on account of ACP (GP-5400/-)	₹ 55,200/-
Nearest next higher stage in Level-12	₹ 56,300/- this will be his pay on grant of 2nd ACPL-12 w.e.f. 01.10.2022, subject to fulfillment of eligibility conditions.

P. RAGHAVENDRA RAO,
Additional Chief Secretary to Government Haryana,
Finance Department.

AGENDA ITEM No . 177.4

To approve/adopt the Audited Balance Sheet and Income and Expenditure Account of the Board for the financial year 2013-14

The Governor of Haryana, in consultation with the Comptroller and Auditor General of India has appointed M/s Duggal Gupta & Associates, Chartered Accountants, Chandigarh as auditor under section 40(3) of the Water (Prevention and Control of Pollution), Act, 1974 for auditing the accounts of the Haryana State Pollution Control Board, Panchkula for the financial year 2012-13 to 2015-16.

The accounts for the financial year 2012-13 has already been audited & sent to Government . Now M/s Duggal Gupta & Associates Chartered Accountants have audited the Accounts of the Board for the financial year 2013-14. The copy of audit report along with reply thereof and draft Balance Sheet, Income & Expenditure Account and Receipt & Payment Account for the financial year 2013-14 are enclosed for consideration, approval and authentication by the Board,

After the approval and authentication of the Board, these financial statements will be sent to State Government as required under section 40(7) of Water (Prevention and control of Pollution) Act, 1974.

If approved, the following resolution may be passed:-

1. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account for the financial year 2013-14 may be approved and adopted.

Submitted for consideration and approval of the Board please.

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of "Haryana State Pollution Control Board" Panchkula (the 'board') which comprise the Balance Sheet as at March 31, 2014 & Statement of Income & Expenditure for the year ended 31st March 2014.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the board. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

On the basis of such checks of the books of accounts and records as we considered appropriate and the information and explanations given to us during the course of the audit, we enclose our observations as per Annexure-I of our audit report.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, **subject to the observations as per Annexure-I**, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Board as at March 31, 2014;
- b) in the case of the Statement of Income & Expenditure, of the Excess of Income over Expenditure for the Year ended 31st March 2014.

We further report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion proper books of account as required by law have been kept by the board so far as appears from our examination of those books
- (c) The Balance Sheet and Statement of Income & Expenditure, dealt with by this Report are in agreement with the books of account.

For Duggal Gupta & Associates
Chartered Accountants

(CA. Mukesh K Gupta)
(FCA, Partner)
(Membership No. 085827)

Place: Chandigarh
Date: 07/12/2016



4/4/19

ANNEXURE - I TO AUDITOR'S REPORT:

Referred to in our report of even date on the accounts of **"Haryana State Pollution Control Board"** Panchkula for the year ended on 31st March, 2014:

1. Water (Prevention and Control of Pollution) Act, 1974 and The Air (Prevention and Control of Pollution) Act, 1981 regarding Annual Report:-

As per clause 35 sub-clause 2 of **'The Air (Prevention and control of Pollution) Act, 1981'**

Every State Board shall, during each financial year, prepare, in such form as may be prescribed, an annual report giving full account of its activities under this act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that Government shall cause every such report to be laid before the State Legislature within a period of nine months from the date of the previous financial year.

As per clause 39 sub-clause 2 of **'Water (Prevention and control of Pollution) Act, 1974'**

Every State Board shall, during each financial year, prepare, in such form as may be prescribed, an annual report giving full account of its activities under this act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that Government shall cause every such report to be laid before the State Legislature within a period of nine months from the last date of the previous financial year.

The Board has not complied with the above mentioned time schedule for furnishing the Annual Returns of its accounts due to delay in getting the accounts audited.

2. Mixed System of Accounting

The board is following mixed system of accounting in far as certain income and expenses are recognised on cash basis (incomes other than interest incomes) whereas others are recognised on accrual basis (interest incomes, salary expenses). This renders the comparison of the current year figures with the previous year figures to be of no use.

Further it is observed that bills / claims for various expenses are submitted / approved / settled / paid & recorded after a long gap from the date they are incurred.

In our opinion the board should follow mercantile / accrual system of accounting.

3. Internal Audit & Internal Control



4/5/20

The board is not having any system of internal audit of its accounts. Further based on our enquiries no proper system of internal control procedures was apparently in place.

4. Fixed Assets:

The WDV of Fixed assets of the board are worth Rs.11,80,62,919.34as on 31st March, 2014. During the FY 2013-14 total additions of Rs.3,05,22,478.56had been made and sale / deletions of Rs.68,750.00 hadalso been made. Fixed assetsregister, if any maintained by the Board showing the quantitative details of various items was not shown to us. Further as explained to us, no physical verification of fixed assets was carried out during the FY 2013-14.

5. Inventories:

- a) As explained the stock register for lab materials and other items are maintained. However, regular periodical balances after receipt and issue are not worked out. The periodic physical verifications of the stock are not conducted by the board. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to find out the closing stock of lab materials as on 31st March, 2014 as the physical verification reports are not available.
- b) There is no system of internal control and periodic stock verification prevailing in the organization.
- c) The inventories in hand as at the end of the year are also not valued and the entire purchases during the year are booked as expenses and that too on cash basis.

6. Grants Received:

- a) The Board has received Grant-in-aid from Central/State Government of Rs.40,03,153.00/- during the FY 2013-14. However during audit it was explained to us, that a major portion of grant remained unutilized. As the grants were not utilized the same is being shown as liability in the balance sheet along with the grants received in earlier years and remaining unutilized. However there is no clarity as to why the amounts of grants received in earlier years still remain unutilised.
- b) We advise that the status of various grants received by the Board in the current year or earlier years and remaining unutilised be verified and follow up action taken as per rules. As per balance sheet as on 31.03.2014 an amount of Rs. 3,27,24,885.00 (as on 31.03.2013 2,87,99,885.00) worth of grants had remained unutilized. No apparent utilization thereof had taken place in FY 2013-14. As discussed with management, unutilised amount of grant should either be utilised as per rules or returned back to the government concerned.

7. In Respect of Fee Charged for Lab tests:



4/6/81

As explained the Board is earning fees on account of various tests e.g. air consent fee, water consent, sample testing, NOC fees etc. etc. However year wise detail of fee collection and reports issued by the board is not maintained. Therefore, it is difficult to verify for fees collection, free tests, material consumed and its results particularly in the absence of Internal Audit. Any such fees remaining recoverable as on 31.03.2014 due to dishonor of cheques or otherwise is also not ascertainable.

8. Bank FDRs, Accrued Interest and Interest Income:

- a) The board has made substantial investment in FDRs worth about Rs.200 Crores. However it is not following a proper system for recording the Principal Values of FDRs, FDR Account No (only FDR Receipt No. is made available), Interest earned on various FDRs during the year and the amount of Accrued Interest thereon as at the year end.

In this connection it is observed that the accounts department is not having the correct account numbers of various FDRs and in the absence thereof the complete account statement of the FDR account is not readily available from banks. Had this been done the exact amount of interest earned during the year and the exact principal value of FDR and the exact value of Accrued Interest thereon up to the date of balance sheet can be obtained from the banks concerned.

In the absence of A/c Numbers of FDRs the accounts department is unable to match the particulars with the interest certificates issued by the bank branches. In few cases proper interest certificates have also not been obtained from banks.

It also results in mismatch in the amount of TDS actually deducted by the banks. In few cases it is also observed that banks have deducted TDS @20% from the interest paid by them on FDRs which means that either PAN of the board has not been submitted or has not been got updated in the records of the banks. This aspect be looked into and PAN of the board be got updated in the records of numerous bank/branches where FDRS have been made.

In the absence of the complete information interest accrued on fixed deposits has been estimated as the certificates from banks regarding value of FDRs (Principal value plus accrued interest thereon as on 31.03.2014 less TDS deducted by them) were not made available to us for verification.

From the examination of FDR details made available to us by the board, the total principal value of FDRs as on 31.03.2014 is stated to be Rs.192.94 Cr and in the absence of certificates from banks the same remains unverified along with the amount of interest accrued thereon upto 31.03.2014 which is stated to be Rs. 10.72 Cr.

The interest income on FDRs during the year has been stated as Rs.22,25,86,391.07 (included in the income of Rs. 24,44,94,320.07 as per Income & Expenditure account which also includes the income

4/7/82

from investment in LIC for Leave Encashment, Gratuity and Pension Funds, Refer Annexure to Balance Sheet). In the absence of complete information (FDR / Account wise interest certificates from banks) this figure is also unverified.

9. Expenses Head

No proper guidelines are being followed as to what expense is to be booked under what expense head. A same / similar expense is debited to multiple heads during the year. Some of the details are as per below:

A total amount of Rs.55,60,114.00 was debited as expenses under the head Repair & Maintenance Building. However a major portion of this included the payments made to contractual staff which included Security Guards, Gardeners, Drivers, Computer operators etc. Similar types of expenses were found debited to different heads at different point of times. A case in point is that an amount of Rs.35,04,166.00 has also been debited as Salary to Contractual staff also.

Similarly the amounts incurred for operation and maintenance of CAAQMS equipment were found debited to Laboratory Expenses and sometimes to Repair & Maintenance (others).

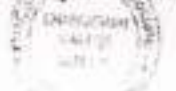
10. Repair & Maintenance (Others)

On test verification of some expense vouchers we have observed that an amount of Rs.62476.00 (Vr No.126) dated 03.09.13) was spent for purchase of cables. From the documents attached it was not clear that whether it was on account of new purchase or was for replacement of old damaged cables. Verbally it was told to us that the same is on account of replacement of damaged cables. However no written confirmation was given. Further the status of sale of old cables as scrap etc. was also not explained.

11. Computer Expenses

a) On test verification of some vouchers / ledger accounts it was observed that an amount of Rs.533819.00 spent for "Customisation & Implementation of online consent management & monitoring system" has been booked as expense and debited to Computer Expenses. As this was amount spent on customized software the same was got capitalized.

b) On further test verification of a few expense vouchers it was observed that 20 Nos. Toner Cartridges were purchased from Spectrum Computech Private Ltd. (VR. No.789- bill dated 27.06.2013) for Rs.78,480.00 and then again 20 Nos. Toner Cartridges were purchased for Rs.64,050.00 (Vr No.1481 - Bill Dated 30.09.13 of Alfa Electronics, Chandigarh. Thus there was huge difference in rate inspite of the fact that both the vouchers stated that the purchases are being made as per approved rate contract.



12. Audit Fees

Audit fees includes Rs.29,390.00 on account of audit fees of earlier years for which no provision / or less provision was made in earlier years.

13. Excess of Expenditure over Income

As per the Income & expenditure account for the FY ending 31.03.2014 there is excess of income over expenditure to the tune of Rs.33,96,92,222.22 whereas in the FY 2012-13 there was excess of expenditure over income to the tune of Rs.6,59,70,547.04. The most prominent reason for this drastic change was write off of excess interest income in FY 2012-13 booked earlier. Even otherwise the figures under various heads are non-comparable because the board follows mixed system of accounting.

14. Current & Previous year Figures

As the board is maintaining a mixed system of accounting the current and previous year figures are not comparable e.g. the expenses on account of Rent, Rates & Taxes amounting to Rs.42.81 lacs in FY 2013-14 includes a large amount of such expenses for the period up to 31.03.2013 (This expense as per last year Income & Expenditure account was Rs.6.99 Lacs only in FY 2012-13). Similar, was the situation in respect of other expenses.

15. Dishonored Cheques:

We have observed during our random audit checks in respect of dishonored cheques, that the income account is reversed /debited without debiting the party from whom the cheque was received. The total such amount reversed in FY 2013-14 is about Rs.70 lacs.

In this respect we were explained that in such cases of dishonored/bounced cheques, intimation is sent to regional offices as well as all concerned offices/units for further necessary action in this regard.

However in the absence of any records it is difficult to trace party wise detail regarding dishonored cheques and to ensure that such payments have been realized in future. In our opinion the lack of internal control on this issue this may result in leakage of revenue.

16. Confirmation of Liabilities:

Apart from various other outstanding liabilities the following amounts have also been shown in the books of accounts to be payable as on 31st March 2014:

(i) Earnest money payable	Rs. 19,06,066.00
(ii) Security Deposit payable	Rs. 40,88,06,909.00
(iii) G.P.F Liability	Rs. 7,63,39,863.00
(iv) C.P.F Liability	Rs. 1,14,29,423.01

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No party / person wise details of such amounts are being maintained and in the absence thereof errors or frauds might occur. Herein it is important to note that during FY 2013-14 the outstanding liabilities for Security Deposits has increased from Rs.32.82 Crores as on 31.03.2013 to Rs.40.88 Crores as on 31.03.2014 which is quite substantial and a party wise list of such payables should be maintained. As explained to us the Security deposit comprises of the securities collected from various units set up in the state of Haryana for compliance of the pollution control norms set up by the board. If the industries comply with the norms then the security is refunded back otherwise the security is forfeited.

Proper party wise details of such outstanding amounts be maintained and confirmations obtained. Various other outstanding liabilities are also subject to reconciliation & confirmation.

17. G.P.F and C.P.F Liability:

The liability for G.P.F and C.P.F stands at Rs.7,63,39,863.00 and Rs.1,14,29,423.01 respectively (Previous Year: G.P.F Rs.6,82,98,634.00 and CPF Rs.1,02,06,249.01). The board calculate the interest payable on such funds and book it as an expense (Rate of Interest 8.70% for FY 2013-14). Interest expenses booked on G.P.F and C.P.F amounts to Rs.63,32,156.00 and Rs.8,68,809.00 respectively according to Income & Expenditure Account.

However the person wise interest and person wise outstanding amounts thereof as on 31.03.2014 matching the totals thereof with the overall figures was not made available to us. This may result in errors and or fraud.

18. C.R.E.P Fund

The board has a liability in the shape of a fund called "C.R.E.P fund" amounting to Rs.15,20,000.00 standing in the balance sheet from more than 3 years. We asked the management about the purpose of this fund, whether this fund is for employee benefits or for protection of environment but they were not able to give us any sort of information regarding the fund except for stating that it is outstanding for long and these funds are held for Corporate Responsibility for Environment Protection. Hence we are unable to verify this amount.

19. CESS Payable

The board has an outstanding liability of Rs.1,34,27,682.47 (Last Year Rs.1,75,25,483.93) on account of cess payable to GOI as on 31.03.2014. However an amount of Rs. 1,36,60,331.00 has been paid on 06.05.2014 (last year Rs.1,77,58,132.00 has been sent to GOI on 11.07.2013). The difference of Rs.2,32,648.00 (in both the years) is still not reconciled and remains unexplained.

In this connection it was also explained to us that about 80% of such cess collected and deposited with GOI is returned back to the Board by Ministry of Environment, Forests and Climate Change. However no

provision for such receivables has been made in the books and balance sheet. It was explained to us that an amount of Rs.13,26,32,699.00 was however received on 07.10.2014 clearing the dues upto March 2014. However no year wise breakup was made available to us and therefore we are unable to comment upon the amount pertaining to FY 2013-14 and the total amount due as on 31.03.2014.

20. Tax Audit:

Regarding Tax Audit u/s 44AB of the Income Tax Act, 1961, it was explained to us *"the Board is not conducting any commercial activity, therefore the board is not covered u/s 44AB of the Income Tax Act, 1961."*

21. Filing of Income Tax Returns:

- i) There have been delays in filing of Income Tax Returns by the board as was also pointed out in the last year report.
- ii) Further all the returns have been filed on the basis of Provisional Financial Statements.
- iii) Further the returns are being filed claiming the TDS amount reflected in 26AS without actually cross verifying as to what is the actual amount of TDS deducted by banks as in many cases the TDS deducted by banks does not get reflected in 26AS because of non-availability of PAN with the bank or wrong quoting thereof by the bank.

A case in point is the deduction of TDS of Rs.2,26,033.00 by Allahabad Bank (As verified from the Interest certificate issued by them) but the same has not been claimed in the ITR as the same was not reflected in 26AS.

22. Interest Income on House Building Advance etc.

The board has given various kinds of advances to staff on which interest income is recovered from them. During the FY 2013-14 an income of Rs.6,79,407.00 has been shown as interest income on House Building advance (HBA) (the opening outstanding balance of which was Rs.42.37 lacs and the closing balance as on 31.03.2014 is stated as Rs.40.24 lacs). This interest calculation does not appear to be fair at the first glance. During discussion it was explained to us that the interest income on HBA is booked as income on receipt basis. It was further explained that first the Principal amount is received against the HBA and the recovery of interest starts thereafter. However no calculations are made or lists prepared to arrive at the interest due for a particular year (accrual basis) and the total amount due as on last date of the financial year.

23. Tax Deduction at Source by Banks on Interest on FDRs:

It has been stated that almost all the banks (except few) have not deducted tax at source on the interest income on FDR's due to the reason that a certificate for non-deduction of tax at source has been issued by the Income Tax Department on 02.03.2001 but as per our observation, the certificate issued by the department is for non-deduction of TDS on

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account of interest on bonds issued by the bank and not for non-deduction of TDS on account of interest other than interest on securities (194A) i.e. interest on FDR's. In our opinion the board should not avail the benefit of non-deduction of TDS based on a non-applicable certificate.

Further no justification has been provided by the board regarding the TDS which might have been deducted by the banks on the interest income but is not reflected in 26AS. No reconciliation in this respect have been done as many a time banks deduct TDS but do not file proper TDS returns and in such cases the board will lose such amount as the same is neither paid by banks nor claimed from income tax authorities.

The copy of Form 26AS for AY 2014-15 relevant to FY 2013-14 shows certain deduction of tax at source on the interest paid by the banks.

S.No.	Name Of Bank	TAN No.	Interest	TDS
1	Canara Bank	PTLC11250B	44603.88	4461
2	Punjab National Bank	PTLP10705C	23533	3808
3	State Bank Of Patiala	PTLS13652C	3677648	367765
4	State Bank Of Patiala	PTLS16808B	749894	74993
5	Punjab And Sind Bank	RTKPO4719B	11474	1147
	TOTAL		4495678.88	452174

However as per the interest certificates obtained from the banks the following banks have also deducted TDS but the same is not reflected in 26AS:

Allahabad Bank Rs.226033.00
Allahabad Bank-44 Rs. 1705.00

Therefore the Board is advised to take necessary steps to claim the Actual Tax deducted during the year and also make follow up with the banks that whatever TDS has been deducted by them gets reflected in 26AS and also ensure that PAN of the board is updated in the records of each and every bank and rather in each and every FDR.

24. Non Deduction of Tax at Source from Payments Made / Late Deposit thereof:

The board has paid service charges & consultancy charges to HARTRON (for purchase of computers etc. and which are otherwise capitalized in the cost of computers) on which TDS was required to be deducted but has not been deducted.

Further it was also observed that during the year 2013-14 certain amounts was paid as advance to this very concern (out of which certain amounts including advances given in earlier years were adjusted towards service charges, consultancy charges and cost of computers and software etc. in the year itself and some remained outstanding for recovery at the yearend).



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The board is not deducting applicable TDS on such amounts by bifurcating the amount paid for purchase of equipment's and for consultancy. (TDS is required to be deducted on consultancy charges even if they are paid as advance). This non deduction may attract penal actions under the relevant provisions of Income Tax Act, 1961.

Further no confirmation is being obtained from the said corporation so as to confirm the outstanding balances on a periodic basis.

25. Long Term Outstanding Balances (Both - DR & CR):

The following balances are outstanding for a period of two or more years, which are required to be verified, confirmed and suitable adjustment entries are required to be passed in this regard:-

Party Name	Amount	Remarks
i) Advance for Construction of Residential Complex	Rs.2 Crores (Dr.)	Outstanding for last 7-Yrs.
ii) C R E P Fund	Rs.15,20,000/-(Cr.)	Outstanding for last 9-Yrs

26. Advance Against Purchases:

Some of the advance given to parties (debit balances) remain unadjusted for a long time. The details of such advances are as under:-

i) HARTRON Chandigarh	Rs.21,52,342.25
ii) Sigma Aldrich Chemical	Rs.6,872.00
iii) CPR Environmental Education Centre	Rs.40,500.00
iv) Controller Printing & Stationary deptt	Rs.85,267.00
v) An advance of Rs.73,034.00 was given on 07.12.2012 to Reliance Broadcast Network Limited for advertising of cracker free Diwali on FM Radio during 09.11.12 to 13.11.12. This advance also remains unadjusted as on 31.03.2014 for want of bill from the company though it was told to us that the advertisement on Radio was carried out by them. However no confirmation / evidence to the effect was made available and the amount is still being shown as an advance only which in fact should have treated as an expense particularly if the advertisement was actually broadcasted. It is also strange to notice that the so called advance payment was made on 07.12.2012 whereas broadcast was to be done in November and in such a case the bill should have obtained before making the payment.	

27. Imprest with Staff:-

The opening balances of Imprest given to the following staff members remain unadjusted during the year:-

S.No. Name of Staff Member Amount (Rs)



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- i) Ranbir Singh, Peon Rs. 500.00
 ii) Director Env (Haryana) Rs. 66.00
 iii) Advance for POL to Director Environment Rs.4896.00

28. Status of Income Tax cases including Demand of Tax / Penalty:

- a) The Income Tax Department had made Assessments for six Assessment Years 2006-07 to 2011-12 under section 143(3) read with section 148 of the Income Tax Act, 1961 and raised demands against the board for an amount of Rs.53.02 Crores inclusive of interest. The details of income assessed & demands raised by the Income Tax Department are as under:-

Asst. Year	Assessment u/s 143(3)	Demand u/s 156
2006-07	Rs. 9,59,67,300/-	Rs. 5,90,11,090/-
2007-08	Rs. 11,70,18,900/-	Rs. 9,24,31,340/-
2008-09	Rs. 14,17,89,830/-	Rs. 7,65,37,170/-
2009-10	Rs. 18,96,07,790/-	Rs. 9,40,93,622/-
2010-11	Rs. 34,06,42,950/-	Rs. 15,51,51,282/-
2011-12	Rs. 12,67,12,620/-	Rs. 5,29,75,633/-
Total	Rs.101,17,39,390/-	Rs.53,02,00,137/-

The above said demand of Rs.53.02 Crore (inclusive of Interest) stand paid/recovered (Paid during FY 2013-14 and FY 2014-15) along with further Interest of Rs.7,33,78,016.00.(Total Paid Rs.60,35,78,153.00). Out of this an amount of Rs.51,03,15,500.00 was recovered by the department upto 31.03.2014

Penalty under section 271(1)(c) under the said act has also been imposed for the above said years amounting to Rs.51,45,26,072.00. Details of Penalty Imposed under Section 271(1)(c) by I. Tax Department are as under:

Asst. Year	Amount of Penalty
2006-07	Rs. 4,83,69,740/-
2007-08	Rs. 5,89,98,693/-
2008-09	Rs. 7,22,04,870/-
2009-10	Rs. 9,66,71,529/-
2010-11	Rs. 17,36,76,809/-
2011-12	Rs. 6,46,04,431/-
Total	Rs. 51,45,26,072/-

The above penalty was subsequently reduced to Rs.34,30,17,381.00 and out of which an amount of Rs.11,26,62,692.00 stand paid/recovered (Paid during FY 2014-15). The recovery of pending penalty has been stayed by Honable ITAT.

- b) Further a demand of Rs.7,05,34,890.00 has also been raised for AY 2012-13 (FY 2011-12) and an appeal against such order has been filed with CIT (A).
 c) Further a demand of Rs.15,34,21,060.00 has also been raised for AY 2013-14 (FY 2012-13) (vide order dated 01.03.2016) and an appeal against such order is required to be filed with CIT (A).
 d) Assessments for AY 2014-15 onwards are still pending.

We would herein like to state and report that no provision for tax /penalties imposed above for AY 2006-07 to AY 2013-14 has been made in the balance sheet as on 31.03.2014 and the entire amount of Rs.51,03,15,500.00 recovered by the Income Tax Department has been shown as paid under protest and is shown as recoverable.

- c) Status of Registration of the Board under Income Tax Act, 1961 as per information provided to us as on the date of Audit Report is as per below:-

As per order dated 01.03.2016 the CIT (Exemptions) had granted registration to the board u/s 10(23C)(iv) of the I.T. Act from AY 2006-07 till AY 2011-12 with the remarks that such registration does not preclude the board from adhering to the basic requirements inherent in the related provisions of the Act including filing of audit reports and adherence to the norms of utilization of income for the intended charitable purposes etc. Thus the impact of such registration on the tax / penalty demands is yet to settle.

In the light of above order the Hon'able Tribunal has also dismissed the appeal of the revenue for the AY 2012-13.

Under the circumstances the board should apply for and get the refunds of the amounts already recovered by the department.

29. Leave Encashment, Gratuity and Pension Fund

The board has maintained various funds like Leave Encashment Fund, Gratuity Fund and Pension fund with LIC for employee benefits. Claims paid during the year are booked as an expense and interest earned on these funds is booked as an income. According to us, the system followed by the board in respect of these funds appears to be wrong because the premium paid by the board is not booked as an expense which in fact should be. Further, the interest which is earned on these funds should not be booked as an income rather it should increase the value of fund with corresponding increase in the liability of the fund.

We have also observed that no liability for Leave Encashment, Gratuity and Pension payable has been shown in the balance sheet due to which the liability stands understated.

In our opinion Liability on account of Leave Encashment, Gratuity and Pension should be shown in the balance sheet.

30. Insurance Expenses:

- a) The board has incurred insurance expenses amounting to Rs.1,42,175.00 during the FY 2013-14. On enquiry it was explained to us that these represent the amounts charged by LIC (as insurance premium) on Leave Encashment, Gratuity and Pension fund policies.
- b) In addition to above the board has also booked insurance expense amounting to Rs. 1,47,105.00 (Previous Year Rs. 1,47,158.00) on account of vehicle insurances. The first insurance premium on purchase of new vehicles is being capitalized.

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The cover notes / policies for such insurance covers taken were not produced before us for verification of the expenses.

During discussions it was brought to our knowledge that the board has not retained the documents for verification. We advise that a summary list certifying the amount of insurance, payment details, name of the company and vehicle details and the period of insurance etc. be prepared and kept on record.

Further we have observed during the audit that the board is not making provision for any prepaid insurance on the vehicle insurance expenses incurred during the year.

31. Bank Reconciliation Statement:

The Bank Reconciliation Statements provided to us does not mention the dates on which the entry appearing in the BRS has been cleared or reversed in future.

Further it was also observed that in many cases the dates from which the said entry is lying o/s in the BRS and the name of the party to whom it belongs has also not been stated. Many entries are old and are more than 6 months old.

No efforts have been apparently done to reverse the old outstanding entries and transfer the amounts to the account of respective persons as receivables or payables.

We advise that special efforts be made to recover the amounts for which cheques have been deposited but which have not been cleared by the banks as it directly affects the income of the board.

32. General Observations:

(i) It has been observed during the audit that a lot of cutting etc. has been done in the manual ledgers maintained by the board and the balances are cast in pencil and are reportedly inked only after the finalization. In our opinion balances should be inked regularly so as not to leave any scope for subsequent changes.

(ii) Further it is observed that the consecutive transactions having same debit and credit amount in the bank account statements have not been entered into the bank ledgers.

(iii) Further we would like to state that we have verified and test checked the TDS deducted details from the data provided by the board and the TDS returns (data actually filed in such returns) got filed by the board has not been made available.

For Duggal Gupta & Associates
Chartered Accountants
FRN 007817N

(CA. Mukesh K Gupta)

(Membership No. 085827)

Place: Chandigarh (PCA, Partner)
Date: /12/2016

MHARASHTRA STATE POLLUTION CONTROL BOARD, PANCHKULA (MUMBAI)
BALANCE SHEET AS AT 31ST MARCH, 2014.

PREVIOUS YEAR (Rs.)	LIABILITIES	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	ASSETS	AMOUNT (Rs.)	TOTAL (Rs.)
37,008,955.63	CAPITAL ACCOUNT: Opening Balance (as on 01/04/2013) Add: Grant received from Govt. Less: Grant Utilized for revenue exp.	37,008,955.63		100,646,882.80	FIXED ASSETS: (As per Annexure 'C' attached) Total	118,062,919.35	118,062,919.35
37,008,955.63	Total		37,008,955.63	176,157.85	CURRENT ASSETS, LOANS AND ADVANCES: I. CURRENT ASSETS: a) Cash in hand	187,988.38	
2,384,047,029.40	EXCESS OF INCOME OVER EXPENDITURE Opening Balance (as on 01/04/2013) Excess of Income over Expenditure (Excess of Expenditure over Income)	2,318,076,482.36		132,535,127.61	b) Balance with Banks (As per Annexure 'D' attached)	23,414,440.32	
65,979,547.04	Total	339,692,222.32		27,968.00	c) Stamps in Printing Machine	67,496.00	
3,318,074,482.36	Total		3,657,748,704.58	2,144,630,091.11	d) Fixed deposits with Banks	1,929,408,007.41	
328,273,507.00	CURRENT LIABILITIES & PROVISIONS: a) Security Deposits (Refundable)	408,806,909.00		136,971,539.22	e) Interest accrued on FI/Re	107,171,839.22	
4,823,684.82	b) Expenses payable (Annexure 'A')	3,888,731.82		3,414,340,832.09	Total		3,363,247,501.30
1,167,635.00	c) Other Current Liabilities (Annexure 'B')	1,601,419.00		8,148,442.25	II. LOANS AND ADVANCES: a) Advances against purchases (Annexure 'E')	570,205,655.25	
17,525,483.93	d) Cash Received - Payable to Govt. of India	13,427,682.47		30,050,000.00	b) Advance Construction of Residential Complex	29,000,000.00	
1,520,000.00	e) C.R.E.P. Fund	1,520,000.00		9,736,206.75	c) Staff Advances (Annexure 'F')	8,278,815.75	
10,306,249.01	f) C.P.F. Liability	11,429,423.01		8,656,840.86	d) Imprest with staff/others (Annexure 'G')	7,053,678.86	
68,398,634.00	g) D.P.F. Liability	76,339,853.00		178,300,644.88	e) Pension Fund with LIC	167,617,473.00	
1,896,066.00	h) Earnest Money	1,806,066.00		46,001,838.58	f) Grants by Fund with LIC	34,608,394.00	
28,799,845.00	i) Un-Utilized Grant-in-Aid	32,724,885.00		36,290,450.00	g) Leave encashment with LIC	37,318,875.00	
462,816,544.76	Total		852,644,979.30	224,470.00	h) Tax Deducted at Source FY 2010-11	224,470.00	
				616,014.00	i) Tax Deducted at Source FY 2011-12	616,014.00	
				735,672.00	j) Tax Deducted at Source FY 2012-13	735,672.00	
				1,000.00	k) Tax Deducted at Source FY 2013-14	452,174.00	
				302,609,897.86	l) Advance to Pension & Gratuity Amount	1,000.00	
					Total		847,112,218.86
3,817,898,982.78	Grand Total		3,348,422,629.51	3,817,898,982.78	G. TOTAL		3,348,422,629.51

[Signature]

S. Jayaram
MEMBER SECRETARY

[Signature]
CHAIRMAN

AUDITOR'S REPORT
As per our separate report of even date annexed

For Duggal Gupta & Associates
Chartered Accountants
(Firm No. 0078178)

[Stamp]
(CA. Mahesh Gupta)
(FCA)
(M.No. 065827)

4/16/14

**HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2014**

PREVIOUS YEAR (Rs.)	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
76,520,179.00	A. ESTABLISHMENT EXPENSES	80,699,125.00			A. GRANTS		
285,099.00	Pay & Allowances	91,373.00			Received from Central Govt.		
347,134.00	Leave Salary	140,262.00		2,652,750.00	Received from Central Board	78,153.00	
615,116.00	Pension contribution	641,563.00			Received from State Govt.	3,925,000.00	
11,350.00	Board contribution towards president fund	9,730.00		2,652,750.00	Less- Unutilised grant from C Board		
6,116,807.00	O.I.S Board contribution	4,625,704.00			Unutilised grant from S.Govt.	3,925,000.00	
4,490,047.00	Gratuity	2,687,625.00			Utilised grant from C.Govt.		
41,038,218.00	Leave encashment	29,721,121.00			TOTAL (A)		78,153.00
363,000.00	Pension	388,500.00			B. FEES		
3,736,965.00	Education Scheme	416,016.00		66,370,600.00	Air consent fees	92,908,449.00	
469,192.00	HTC/LTC	517,089.00		899,000.00	Appeal fees	540,050.00	
133,482,107.00	New Pension Boards Contribution		119,938,328.00	118,010,925.00	Water consent fees	190,266,768.00	
	Total (A)			21,899,389.00	Sample Testing fees	26,622,721.00	
				26,991,250.00	N.O.C. fees	25,140,686.00	
698,784.00	B. CONTINGENCIES EXPENDITURE:-	4,281,029.00		3,860,645.00	Authorisation fees/HMW	1,282,800.00	
114,767.00	Rent, rates & taxes	302,231.00		66,000.00	Noise pollution	205,800.00	
594,449.00	Professional Fee	686,880.00		22,425.00	Right to Information	35,858.00	
802,199.00	Postage & telegram	993,900.00		245,000.00	Withdrawal of court case fee		
3,201,410.00	Telephone expenses	4,066,409.00			Tender Fee	2,500.00	
3,814,238.00	Water & electricity charges	3,304,796.00		40,000.00	Recognition fee	40,000.00	
3,119,624.00	Medical Reimbursement	2,726,568.00		2,400,000.00	Public Hearing	600,000.00	
600,787.00	Office expenditure	854,784.00		112,000.00	HMW fee	28,700.00	
1,094,305.00	Sumptuary Allowance/hospitality	1,194,976.00		238,928,384.00	TOTAL (B)		337,671,882.00
33,773.00	Printing & stationery	118,628.00			C. INTEREST		
2,250.00	Newspapers & magazines	1,800.00		61,559.00	Scooter advance/ Motor Cycle	38,138.00	
19,707.00	Liveries	21,481.10		114,668.00	Computer advance	30,451.00	
4,282,099.00	Bank charges	5,163,742.00		3,329.00	Moped advance	3,500.00	
354,717.00	Advertisement & Publicity	142,175.00		84,908.00	Marriage advance	151,652.00	
281,771.00	Insurance (OIB)	86,366.00		692,824.00	House building advance	679,497.00	
	Seamster & workshop			234,179,469.13	Interest Income (Annexure 10)	244,494,320.07	
				166,425.00	Car Advance	198,000.00	
							248,899,478.07
17,604,880.00	Running Total (B) Carried Forward	23,925,798.10		238,928,384.00	TOTAL (C)		583,364,963.07

4/17/92



PREVIOUS YEAR (Rs.)	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
17,004,880.00	Running Total (B) Brought Forward	23,925,758.10		20,184,059.00	D: MISCELLANEOUS RECEIPTS	10,134,250.00	10,134,250.00
				20,184,059.00	TOTAL (D)		893,479,313.07
1,445,664.00	T.A. Expenditure	798,110.00					
451,931.00	Repairs & maintenance (other)	888,063.00					
837,135.00	Legal Expenses	2,215,355.00					
2,830,888.00	Repairs & maintenance (Building)	3,360,114.00					
1,080,000.00	Honorarium A/c	1,086,000.00					
894,561.00	Environmental Awareness	586,429.25					
-	Grant in Aid Eco Club	111,000.00					
629,384.00	Laboratory Expenses	3,873,671.00					
698,407.00	Lab. Materials	2,191,157.00					
34,824.00	Repairs & Maintenance						
147,158.00	Insurance of vehicle	147,105.00					
613,312.00	Computer Expenses	1,161,489.00					
-	HSA Written off	1,000.00					
-	Marriage advance written off	13,200.00					
-	Ex-Gratia	50,000.00					
-	Project Report & Studies	500,000.00					
-	Interest on Comp Adv written off	1,339.00					
-	Computer Adv. Written Off	27,000.00					
-	Financial Assistance (PHS), Havana	60,000,000.00					
26,388,144.00	TOTAL (B)		109,136,781.35				

Contd... 3/



4/18/93

[Signature]
MEMBER SECRETARY

[Signature]
CHAIRMAN

[Signature]
CHAIRMAN

JCA, Mumbai Chapter
(P/CA)
(M No. 008827)



For Duggal Gupta & Associates
Chartered Accountants
(Firm No. 007817N)

ADDITIONAL REPORT
As per our separate report of each date entered

4/19/94

PREVIOUS YEAR	EXPENSES	AMOUNT PAID	TOTAL PAID	PREVIOUS YEAR PAID	INCOME	AMOUNT PAID	TOTAL PAID
	C1 VEHICLE RUNNING & MAINTENANCE		4,179,008.43				
	P.O.L		1,031,805.00				
	Receipts			1,299,972.00			
	TOTAL (C)		5,210,813.43	6,814,911.80			
	D. OTHER BANK INTERESTS		57,200.00	86,640.00			
	Interest on C.P.F. Accounts		633,740.00	866,609.00			
	Interest on D.P.F. Accounts		4,834,335.00	6,112,156.00			
	TOTAL (D)		5,425,175.00	7,865,305.00			
	E. MISCELLANEOUS EXPENDITURE:		1,678,008.00	3,804,166.00			
	Salary to Consultant		1,678,008.00	3,804,166.00			
	TOTAL (E)		1,678,008.00	3,804,166.00			
	F. Excess Provision of Interest on FDs (Written off)		378,546,375.00				
	Interest Paid (in R. Mital, EE Field)			18,000.00			
	TOTAL (F)		378,546,375.00	18,000.00			
	G. DEPRECIATION (As per Annexure C)		11,854,399.88	13,937,362.00			
	TOTAL (G)		11,854,399.88	13,937,362.00			
	H. Excess of Income over Expenditure			888,692,222.22			
	Transferred to Balance Sheet				65,970,547.04		
	GRAND TOTAL		888,692,222.17	888,692,222.17			
	GRAND TOTAL		888,692,222.17	888,692,222.17			

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2014

PREVIOUS YEAR (Rs.)	RECEIPTS	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	PAYMENTS	AMOUNT (Rs.)	TOTAL (Rs.)
152,002.08	A: OPENING BALANCES:-			65,970,547.04	Excess of Expenditure over Income		
39,275,459.42	Cash in hand	176,187.85		11,564,399.88	Less: Non Cash Expenses (Depreciation)		
1,881,461.00	Bank Balances	132,535,127.61		77,824,948.92			
473,038,178.91	Fixed deposits with Banks	2,144,630,039.41			A: INCREASE IN FIXED ASSETS		
23,362.00	Accrued Interest on FDRs	136,971,539.22		115,652.00	Furniture & Fixtures	1,439,282.00	
	Stamps in Franking Machine	27,968.00		485,685.00	Office Equipments	4,233,083.00	
2,189,880,901.47	TOTAL (A)		2,414,340,832.09	9,319,993.00	Laboratory Equipments	41,820.00	
				3,509.00	Library Books	6,120.00	
	B: DECREASE IN FIXED ASSETS				Building	19,424,213.00	
316,750.00	Car	68,750.00		3,795,911.00	Computers	1,854,910.00	
316,750.00	TOTAL (B)		68,750.00	1,054,254.00	Vehicles	3,723,090.55	
				14,766,004.00	TOTAL (A)		30,822,478.65
1,246,348.00	C: DECREASE IN CURRENT ASSETS			7,821,135.00	B: INCREASE IN CURRENT ASSETS		
18,141,892.00	Staff Advances	1,057,391.00		108,487.00	Advances Against Purchases	592,060,213.00	
	Pension Fund with LIC	7,883,191.00		21,190,840.00	Imprest with Staff/Others	1,096,835.00	
				18,665,704.00	Gratuity Fund with LIC	8,606,556.00	
				735,672.00	Leave Encashment with LIC	1,028,425.00	
19,388,238.00	TOTAL (C)		8,740,582.00	46,624,638.00	TOTAL (B)		673,244,203.00

D: INCREASE IN CURRENT LIABILITIES			C: DECREASE IN CURRENT LIABILITIES		
-	Earnest Money	10,000.00			
305,931,950.00	Security Deposits	60,533,402.00			
97,297.00	Expenses Payable	1,065,047.00	2,295,000.00	Cess Payable to Govt.	4,097,801.48
14,592.00	Other Current Liabilities	434,384.00		Earnest Money	
7,265,525.78	Cess Payable to Govt.		2,295,000.00	TOTAL (C)	4,097,801.46
1,172,791.00	C.P.F Liability	1,223,174.00		D: CLOSING BALANCES:	
5,530,626.00	G.P.F Liability	6,041,229.00	176,157.85	Cash in hand	187,988.35
2,652,750.00	Un-utilized Grant-in-Aid	3,925,000.00	132,535,127.61	Bank Balances	226,414,440.32
			2,144,630,039.41	Fixed deposits with Banks	1,929,406,037.41
322,686,731.78	TOTAL (D)	96,232,238.00	138,971,539.22	Accrued Interest on FDRs	107,171,539.22
			27,988.00	Stamps in Franking Machine	67,496.00
-	Excess of Income Over Expenditure	339,692,222.22		TOTAL (D)	2,263,247,601.30
-	Add: Non Cash Expenses (Depreciation)	13,037,362.00	362,729,684.22	GRAND TOTAL	2,871,111,984.31
-	TOTAL (D)		2,414,340,822.09		
2,632,341,421.28	GRAND TOTAL	2,871,111,984.31	2,866,460,421.01		


SR. A.O.

MEMBER SECRETARY


CHAIRMAN

AUDITOR'S REPORT
As per our separate report of even date annexed

For Duggal Gupta & Associates
Chartered Accountants
(FRN: 007817N)

(CA. Mukesh Gupta)
(FCA, PARTNER)
(M.No.086527)

PLACE : PANCHKULA

DATE : 07/12/2016

4/21/96

4/22/97

HARYANA STATE POLLUTION CONTROL BOARD, FARIDKOTA (HARYANA)

ANNEXURE 'A' EXPENSES PAYABLE AS ON 31ST MARCH, 2014.

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
45,22,504.77	Salaries Payable	55,59,846.77
2,94,832.00	Audit Fees Payable	2,82,860.00
2,960.00	Interest on HRA Payable	
3,386.05	House Rent Payable	5,025.00
48,23,682.82	TOTAL	58,48,731.82

ANNEXURE 'B' OF OTHER CURRENT LIABILITIES AS ON 31ST MARCH, 2014.

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
25,427.00	Leave Encashment Payable	
31,990.00	CPF Payable	52,800.00
8,622.00	GIS Payable	8,807.00
2,82,404.00	Tax Deducted at Source	3,27,316.00
6,11,432.00	GRF Payable	11,38,336.00
5,969.00	Car Advance Payable	10,370.00
38,760.00	New Pension Scheme Payable	49,655.00
	Labour Cess Payable	4,490.00
	Sales Tax Payable	9,740.00
11,67,033.00	TOTAL	18,61,419.00

ANNEXURE 'C' OF BALANCES WITH BANKS AS ON 31ST MARCH, 2014

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
68,629.51	Punjab National Bank (Account No. 3925/552)	
31,699.42	Punjab National Bank (Account No. 4121/771)	
20,73,415.00	UIB (A/c No. 499301010013098)	790.00
1,49,539.00	Oriental Bank of Commerce/11, Pda (A/C No.	1,24,975.00
14,38,278.70	Punjab National Bank/8, Pda (A/C No. 2938002101037826)	42,474.70
196,24,806.50	Punjab National Bank (A/c 2938000120327914)	53,10,502.00
251,75,832.96	Punjab National Bank (A/c 2938000120328057)	1418,25,004.15
16,35,050.52	Punjab National Bank (A/c 2938000120328136)	21,24,551.00
19,52,136.80	Punjab National Bank (A/c 2938000120328215)	47,81,330.50
12,77,744.62	UIB (A/C-499301010013039)	39,901.61
14,81,841.75	Andhra Bank (A/c 110411011000244)	632,44,107.72
14,99,323.83	Punjab National Bank Sec-4, Pda (A/c 2949002100051180)	49,123.83
1,33,382.00	Central Bank of India Sec 10 Pda (A/c 31653247320)	1,80,262.00
260,15,838.00	Oriental Bank of Commerce/11, Pda (A/C No.	4,310.00
3,30,308.00	Canara Bank (A/c 18168)	2,41,393.00
500,00,000.00	Oriental Bank of Commerce, Manimajra A/c	78,93,710.00
1329,26,127.81	TOTAL	2264,14,440.22

ANNEXURE 'D' OF ADVANCE AGAINST PURCHASES AS ON 31ST MARCH, 2014

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
	Advance to Director Environment	561,00,000.00
85,267.00	Cambridge Printing & Stationery Dept.	85,267.00
18,76,829.25	Hartree Chandigarh	21,52,242.25
43,000.00	National Infrastructure	
6,872.00	Sigma Aldrich Chemical	6,972.00
3,450.00	Seyam Enterprise	
4.00	Mahindra & Mahindra	27,131.00
40,500.00	CPRE Environmental Education Central Chennai	40,000.00
5,46,383.00	NIC (National Informatics Centre)	13,61,823.00
7,640.00	Eureka Forbes	
73,034.00	Reliance Broadnet Network Limited	73,034.00
34,47,191.00	Dr. Jee Gurgaon	
	Japan Group	91,017.00
	Swami Aash	2,761.00
13,213.00	Committee for Environment	
	Income Tax Paid under Protest	5103,15,000.00
	Josh Auto	563.00
81,46,442.25	TOTAL	8702,08,488.26



**HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'C' OF FIXED ASSETS AS ON 31ST MARCH, 2014**

Sr. NO.	PARTICULARS	WDV	ADDITIONS		SALES DURING THE YEAR	TOTAL	Rate of Depreciation	DEPRECIATION	WDV
		AS ON 01.04.2013	UPTO 30.09.2013	AFTER 01.10.2013		AS ON 31.03.2014		DURING THE YEAR	AS ON 31.03.2014
1	Land A/C	20,825,513.66	1,589,532.00	17,834,681.00	-	40,249,726.66	0%	-	40,249,726.66
2	Building A/C	37,893,181.90	-	-	-	37,893,181.90	10%	3,789,318.00	34,103,863.90
3	Air Conditioners/Coolers	62.80	-	-	-	62.80	13%	9.00	53.80
4	Fans	33.57	-	-	-	33.57	10%	3.00	30.57
5	Paper Copying machine	21.35	-	-	-	21.35	15%	3.00	18.35
6	Other Office Equipments	4,260,473.43	1,070,926.00	3,162,137.00	-	8,499,536.43	15%	1,037,770.00	7,461,766.43
7	Laboratory Equipments	26,434,507.06	24,747.00	17,073.00	-	26,476,327.06	15%	3,970,169.00	22,506,158.06
8	Furniture & fixtures	2,869,786.90	1,128,842.00	310,420.00	-	4,309,048.90	10%	415,384.00	3,893,664.90
9	Library Books	12,604.32	4,055.00	2,065.00	-	18,724.32	60%	10,615.00	8,109.32
10	Car	5,687,014.75	1,678,112.00	2,044,978.54	68,750.00	9,341,355.29	15%	1,247,830.00	8,093,525.30
11	Cycle	215.36	-	-	-	215.36	15%	32.00	183.36
12	Computers A/c	2,657,137.70	1,584,910.00	70,000.00	-	4,312,047.70	60%	2,566,229.00	1,745,818.70
TOTAL		100,646,552.80	7,081,124.00	23,441,384.54	68,780.00	131,100,281.34		13,037,362.00	118,062,919.34

[Signature]

S. Lalayal
MEMBER SECRETARY

[Signature]
CHAIRMAN



4/23/98

4/2/08

ANNEXURE F. OF STAFF ADVANCES AS ON 31ST MARCH, 2007

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
1,71,207.00	Computer Advance	16,107.00
1,70,025.00	Motorcycle/Motor Cycle Advance	44,225.00
10,200.00	Moped Advance	1,000.00
20,02,911.00	Marriage Advance	15,17,712.00
60,891.75	CIF Advance	11,298.75
9,00,202.00	Car Advance	10,61,002.00
42,37,508.00	House Building Advance	40,24,363.00
15,22,899.00	GPF Advance	13,91,994.00
8,214.00	Stales Tax Payable	
1,02,501.00	Advance for T.A.	
2,43,756.00	Advance For RO Hissar	
	Advance for Medical expenses	64,798.00
4,896.00	Advance for POK, to Director Environment	4,896.00
93,36,306.75	TOTAL	82,78,815.75

ANNEXURE G. OF AMOUNT DUE FROM STAFF AS ON 31ST MARCH, 2007

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
	A: IMPREST WITH STAFF:-	
500.00	Sh. Vachar Singh, Poon	500.00
118.00	Sh. Vijay Chaudhary AEE	
66.00	Director Kar. Haryana	66.00
96.00	Sh. Vikas Verma	
1,000.00	Sh. Jag. Parshad	
9,750.00	Sh. Pritish	
	Sh. Gulab Singh	27,443.00
20,970.00	Sh. M. K. Kapur	
17,106.00	Sh. Vasdev Singh	
14,027.00	Sh. Yagnik Kumar	88,776.00
8,017.00	Mansinder Singh	
14.00	Jasbir Singh Gohra	
37,611.00	J.P. Singh	
49,588.00	Rajesh Kumar/Garha	
14,000.00	Chand Serni	
1,000.00	Neelam Sharma	
91.00	Sandeep Sharma	
10,000.00	Jasbir Singh	
2,000.00	Rajesh Kumar, Poon	
424.00	S. C. Mann	
2,157.00	Shambhu parshad	
1,245.00	Vinod Kumar	
65,000.00	Jai Dhawan	1,10,000.00
1,71,900.00	Mahinder Singh	
1,000.00	Ranjay Kishor Clerk	
2,000.00	Rumi, Pritish LA	
4,30,133.00	TOTAL (A)	2,48,558.00
	B: IMPREST OTHERS:-	
50,000.00	Imprest A/C, Lab, Hissar	1,00,000.00
50,000.00	Imprest A/C, Lab, Gurgaon	1,00,000.00
2,60,390.00	Imprest A/C EE Faridabad	3,60,390.00
2,62,753.11	Imprest A/C EE Sonapat	3,62,553.11
11,71,899.75	Imprest A/C EE Hissar	12,71,227.75
6,73,200.00	Imprest A/C EE Chandigarh	7,73,195.00
3,39,536.90	Imprest A/C EE Bhaluapuri	4,29,700.00
2,59,104.00	Imprest A/C EE Gurgaon(H)	3,08,112.00
3,44,513.00	Imprest A/C EE Patiala	4,44,513.00
8,92,643.00	Imprest A/C EE Dhanuera	9,92,643.00
2,53,807.00	Imprest A/C RO Bahadurgarh	3,41,425.00
7,00,202.00	Imprest A/C RO Yamuna Nagar	8,00,762.00
60,000.00	Imprest A/C Lab Faridabad	1,10,000.00
1,00,000.00	Imprest A/C Gurgaon(H)	2,00,000.00
1,00,000.00	Imprest A/C Jind	2,00,000.00
55,36,782.66	TOTAL (B)	68,06,817.66
59,56,840.56	Grand Total A + B	70,55,375.66



4/25/100

ANNEXURE 'F' OF INTEREST INCOME EARNED DURING THE YEAR

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
2143,33,489.13	Interest on FCRs	2228,86,301.07
17,96,215.00	Leave Encashment Fund	31,40,365.80
157,85,755.00	Pension Fund	146,16,120.00
22,84,010.00	Gratuity Fund	41,21,644.00
2941,79,469.13	TOTAL	3444,94,330.87


M.S.O.

S. Jayaram
MEMBER SECRETARY




CHAIRMAN

Detail of Observations by the Audit for the year ending 31st March, 2014

1. Water (Prevention and control of Pollution) Act 1974 and The Air (Prevention and control of Pollution) Act, 1981 regarding Annual Report:-

As per clause 35 Sub-clause 2 of "The Air (Prevention and control of Pollution) Act, 1981.

Every State Board shall, during each financial year, prepare, in such form as may be prescribed, an annual report giving full account of its activities under this act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that government shall cause every such report to be laid before the State Legislature within a period of nine months from the date of the previous financial year.

As per clause 39 sub-clause 2 of "Water (prevention and control of Pollution) Act, 1974.

Every State Board shall, during each financial year, prepare, in such form as may be prescribed, an annual report giving full account of its activities under this act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that Government shall cause every such report to be laid before the State Legislature within a period of nine months from the last date of the previous financial year.

The Board has not complied with the above mentioned time schedule for furnishing the annual returns of its accounts due to delay in getting the accounts audited.

The Board has prepared its annual report upto 2013-14. Every effort is being made by the Board to get its accounts audited by Statutory Auditors upto financial year 2015-16

2. Mixed System of Accounting:-

The board is following mixed system of accounting in far as certain income and expenses are recognised on cash basis (income other than interest incomes) whereas other are recognised on accrual basis (interest income, salary expenses. This render the comparison of the current year figures with the previous year figures to be of no use. Further it is observed that bill/claims for various expenses are submitted/approved/settled/paid & record after a long gap from the date they are incurred. In our opinion the board should follow mercantile/accrual system of accounting.

This point is self explanatory.

<p>3. Internal Audit & Internal Control:-</p> <p>The Board is not having any system of internal audit of its accounts. Further based on our enquiries no proper system of internal control procedures was apparently in place.</p>	<p>This point is self explanatory.</p>
<p>4 Fixed Assets:-</p> <p>The WDV of Fixed assets of the board are worth Rs. 11,80,62,919.34/- as on 31-03-2014 During the FY. 2013-14 total Addition of Rs. 3,05,22,478.56/- had been made and sale/deletion of Rs.68,750/- had also been made. Fixed assets register, if any maintained by the Board showing the quantitative details of various item was not shown to us. Further as explained to us. No physical verification of fixed assets was carried out during the FY 2013-14.</p>	<p>Agreed and figures shown in the observations are as per record</p>
<p>5. In respect of Inventories:-</p> <p>a) The stock register for lab materials and other items are maintained. However, regular periodical balances after receipt and issue are not worked out. The periodic physical verifications of the stock are not conducted by the Board. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to find out the closing stock of lab materials as on 31st March, 2014 as the physical verification reports are not available.</p> <p>b) There is no system of internal control and periodic stock verification of stocks prevailing in the organization</p> <p>c) The inventories in hand as at the end of the year are also not valued and the entire purchase during the year is booked as expenses and that too on cash basis.</p>	<p>The Board has shown the stock register for various items such as Lab material to the auditors. As per their guidance the annual statement of the equipment. Glassware and chemicals was prepared and the same was supplied. Further it is mentioned that there is no store-keeper in the Laboratory and store is maintained by the Junior scientific assistant. Every entry regarding issue of chemicals/Glassware to the laboratory from the stock is maintained. The system is being done as per procedure maintained by the Board since 1974. The Board is presently following the procedure as per their advice/guidelines.</p>

4/7/2012

6. Grants Received:-

a) The Board has received Grant-in-Aid from central Government of Rs. 40,03,153/- during the FY. 2013-14. However during audit it was explained to us, that a major portion of grant remained utilised. As the grants were not utilised the same is being shown as liability in the balance sheet along with grants received in earlier years and remaining unutilised however there is no clarity as to why the amount of grants received in earlier year still remain unutilised.

b) The status of various grant received by the Board in the current year or earlier year in remaining unutilized be verified and follow up action taken as per rules. As per balance sheet as on 31.03.2014, an amount of Rs. 3,27,24,885/- (As on 31.03.2013 Rs. 28799885/-) worth of grant had remained unutilized. No Apparent utilization thereof had taken place in FY 2013-14. As discussed with Management utilized amount of grant should either be utilized as per rules or returned back to the Government concerned.

(a) Point is self explanatory. Due to insufficient amount of Grant-in Aid for the scheme therefore, this amount is being refund to the concerned

(b) Point is self explanatory.

7. In Respect of fee charged for Lab tests:-

As explained the Board is earning fees on amount of various test e.g air consent fee, water consent, sample testing fee, NOC fees etc. However year wise index of fee collection and reports issued by the Board is not maintained. Therefore, it is difficult to verify for fees collection, fee test, material consumed and its results. Particularly in the absence of Internal Audit, Any such fees remaining recoverable as on 31.03.2014 due to dishonor of cheque or otherwise is also not ascertainable.

While testing the sample the Analyst is not aware about the name of unit and nature of the sample (i.e. Legal/Paid/Monitoring) in order to have transparent working. Therefore the entry of the test result of the legal sample is not possible and is not being maintained in the laboratory. The test report of this entire sample being maintained together without segregating legal paid and monitoring in order to have transparent working.

As far as the matter regarding maintenance of register for fee collection and the Regional Officers wise samples is concerned, the same is not being carried out as the collection of fees and collection of samples is the duty of the field officer, not of laboratory. The Regional Offices wise data is being maintained by Regional Offices, as the sample primarily being collected by them. The main aim of lab is to test the sample in a transparent manner and release the report without looking into the other facts like the nature of samples, the name of the Regional offices. As the report is not released on the basis of the above facts and is to be done on the basis of actual analysis of samples. This is the basic purpose of the laboratory.

8. Bank FDRs, Accrued Interest and Interest Income:

a) The board has made substantial investment in FDRs worth more than 200 Crores. However it is not following a proper system for recording the Principal Values of FDRs, FDR Account No (only FDR Receipt No. is made available), Interest earned on various FDRs during the year and the amount of Accrued Interest thereon as at the year end.

In this connection it is observed that the accounts department is not having the account numbers of various FDRs and in the absence thereof the complete account statement of the FDR account is not readily available from banks. Had this been done the exact amount of interest earned during the year and the exact principal value of FDR and the exact value of Accrued Interest thereon up to the date of balance sheet can be obtained from the banks concerned.

In the absence of A/c Numbers of FDRs the accounts department is unable to match the particulars with the interest certificates issued by the bank branches. In few cases proper interest certificate have also not been obtained from banks.

It also results in mismatch in the amount of TDS actually deducted by the banks. In few cases it also observed that banks have deducted TDS @ 20% from the interest paid by them on FDR's which means that either PAN of the Board has not been submitted or has not been got updated in the records of the Banks. This aspect the looked into the Pan of the Board be got updated in the records of the numerous bank/ branches where FDR's have been made.

In the absence of the complete information interest accrued on fixed deposits has been estimated as the certificates from banks regarding value of FDRs (Principal value plus accrued interest thereon as on 31.03.2014 less TDS deducted by them) were not made available to us for verification.

This point is self explanatory, however pointed has been noted.

<p>From the examination of FDR details made available to us by the board, the total principal value of FDRs as on 31.03.2014 is stated to be Rs.192.94 Cr and in the absence of certificates from banks the same remains unverified along with the amount of interest accrued thereon up to 31.03.2014 which is stated to be Rs.10.72 Cr.</p> <p>Further after our observation the interest income on FDRs during the year has been stated as Rs.222586391.07 (included in the income of Rs. 244494320.07 as per Income & Expenditure account which also includes the income from investment in LIC for Leave Encashment, Gratuity and Pension Funds). In the absence of complete information (FDR / Account wise interest certificates from banks) this figure is also unverified</p>	
<p>9. In Respect of Expenses Head:-</p> <p>No proper guidelines are being followed as to what expense is to be booked under the what expenses head. A same/similar expense is debited to multiple heads during the year. Some of the details are as per below:-</p> <p>A total amount of Rs. 55,60,114.00 was debited as expenses under the head Repair & Maintenance Building. However a major portion of this included the payment made to contractual staff which included Security Guards, Gardeners, Drivers, and Computer Operators etc. Similar types of expenses were found debited to different point of times/. A case in point is that an amount of Rs. 35,04,106.00 has been debited as salary to Contractual staff also.</p>	<p>The expenses regarding of security guard etc are being charges to proper heads from the next financial year. However point has been noticed.</p>
<p>10. In Respect of Repair & Maintenance (Other):-</p> <p>On test verification of some expense voucher we have observed that an amount of Rs. 62,476.00 (Vr No.1261 dated 03.09.2013 was spent for purchase of cables from the documents attached it was not cleared that wether it was on account of new purchase or was for replacement of old damaged cables. Verbally It was told to us that the some is on account of damaged cable. However not written confirmation was given. Further the status of sale of old cables as scrap etc was also not explained.</p>	<p>Old damaged cable lying in store has verifies by the concerned.</p>
<p>11. In Respect of Computer Expenses:-</p> <p>a). On test verification of vouchers/ledger accounts it was observed-that an amount of Rs 533819.00 spent for " customization and implementation of</p>	<p>(a) The amount shown Rs. 533819/- for implementation of online consent management & monitoring system this expenditure has been capitalized and shown in the books of accounts in the same financial</p>

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online consent management and monitoring system" has been booked as an expense and debited to computer expenses as this was amount spent on customized software the same was got capitalized.

b). On further test verification of a few expense vouchers it was observed that 20 Nos. Toner Cartridges were purchased from spectrum computech Pvt Ltd. (Vr No-789-bill dated 27.06.2013) for Rs. 78480.00 (Vr NO. 1481- Bill Dated 30.09.13 of Alfa Electronics Chandigarh. Thus there was huge difference in rate inspite of the fact that both the vouchers stated that the purchases are being made as per approved rate contract.

12. In Respect of Audit Fee:-

Audit fees includes Rs. 29,390.00 on account of audit fees of earlier years for which no provision /or less provision was made in earlier years.

13. In Respect of Excess of Expenditure over Income:-

As per Income & Expenditure account for the FY ending 31.03.2014 there is excess of Income & Expenditure to the tune of Rs. 339692222.22/- whereas in the FY 2012-13 there was excess of expenditure over income to the tune of Rs. 65970547.04. The most prominent reason for this drastic change is write off of excess interest income in F.Y 2012-13 booked earlier. even otherwise the figure under various heads are non-comparable because the board follow mixed system of accounting.

14. In Respect of Current & Previous year Figure

As the board is maintaining a mixed system of accounting the current and pervious year figures are not comparable eg. the expenses on account of rent rate and taxes amounting to Rs. 42.81 lacs in financial year 2013-14 includes a large amount of such expenses for the period upto 31.03.2013(this expense as per last year income & expenditure account was Rs.6.99 lacs only in financial year 2012-13). Similar was the situation in respect of other expenses.

year hence no reply is required.

(b) The toner purchased both time after the approval of the competent authority by giving full justification.

The provision was made on the basis of prevailing rates of taxes at present the variation is due to the changes by central government in the rate of service tax and swach bharat abhiyan etc. however this point has been noted and less provision made in the earlier years will be taken in the next year.

This point is self explanatory

The expenses paid on account of rent, rates and taxes of Rs. 42.81 lacs during the year 2013-14 includes the payment of rent previous year, bills however the point has been noted for future.