



GOVERNMENT OF KERALA

No:46/2016/Fin.

Finance (ARC) Department
Thiruvananthapuram,
Dated: 19/05/2016

CIRCULAR

Sub:- Pay Revision 2014 –Payment of salary arrears - detailed instructions/guidelines – issued.

Ref:- G.O.(P) 7/2016/Fin dated 20/01/2016.

As per G.O read above Government have issued orders revising pay and allowances of State Government employees, staff of educational institutions, Teachers, Part Time Contingent employees and Casual Sweepers wherein it was ordered that the arrears on account of pay revision for the period from 01.07.2014 to 31.01.2016 will be paid in cash in four equal instalments each at 25% of the total amount on 01.04.2017,01.10.2017, 01.04.2018 and 01.10.2018 respectively along with interest at the rate applicable to General Provident Fund. Government are now pleased to issue the following guidelines for calculation, accounting and payment of Pay revision arrears for the period from 01.07.2014 to 31.01.2016:

1. All Drawing and Disbursing Officers should calculate month wise arrears of pay revision including surrender of earned leave of all employees for the period from 01.07.2014 to 31.01.2016 with interest from 01/02/2016 at the rate applicable to General Provident Fund as directed at para 46 of the GO read above in the proforma attached with this circular before 30.06.2016. Every employee will be served a copy of the statement of arrears due to him. The DDO should furnish a consolidated statement of pay revision arrears specifying the amount due on each instalment and the head of account from which salary is drawn before 31/07/2016 under his control to the head of the department.
2. In the case of employees who are on deputation to foreign service/Government of India for any period between 01.07.2014 to 31.01.2016 or as the case may be, their arrears should be credited to the Government account.
3. The foreign employer should remit the total amount of arrear in lump for the period from 01.07.2014 to 31.01.2016 or upto the period they have worked on deputation along with interest at the rate 8.7% per annum for the period from 01.02.2016 to the date of remittance, before 31.03.2017. The details of remittance to Government account along with the copy of Pay-in-slip should be forwarded to the Drawing and Disbursing Officer concerned in the parent department.
4. All Heads of Departments should consolidate the arrear amount payable and include the same in the budget proposal for the respective financial year in which the payment will be made.
5. First, second, third and fourth instalments of the arrear amount thus calculated will be paid along with salary for 03/2017,09/2017,03/2018 and 09/2018 respectively.

6. In the case of employees (including those who were on deputation) who retired on or after 01.07.2014 the arrear amount will be drawn and disbursed by the Drawing and Disbursing Officer of the respective office of the parent department where the employee last worked.

7. In the case of an employee who expired/expires, the entire balance arrear amount along with interest accrued as on the date of death will be paid to the legal heir(s) of the employee.

8. In case where an employee will be on leave without allowance or under suspension as on the date of payment of arrears, arrear will be disbursed along with the first salary after rejoining duty. In such cases government will not be liable to pay interest for the period during which payment is deferred.

9. In case where an employee will be on deputation as on the date of payment of arrears the arrear amount will be drawn and disbursed by the Drawing and Disbursing Officer of the respective office of the parent department where the employee last worked.

10. No employee will be given relaxation on any points in the above directions and the Heads of Department should not entertain such requests under any circumstances.

11. Proforma and illustration for calculation and payment of arrears are appended with this circular. All Drawing and Disbursing Officers should scrupulously follow the instructions in the circular.

Dr. K.M. ABRAHAM
Additional Chief Secretary (Finance)

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram

The Principal Accountant General(G&SSA),Kerala,
Thiruvananthapuram

The Accountant General (E&RSA), Kerala, Thiruvananthapuram

The Secretaries, Additional Secretaries, Joint Secretaries, Deputy
Secretaries and Under Secretaries to Government.

All Heads of Departments & Offices.

The Director of Public Relations.

All Department and all Sections of the Secretariat.

The Secretary, Kerala Public Service Commission (with C.L).

The Registrar, All Universities (with C.L)

The Advocate General , Kerala, Ernakulam (with C.L).

The Secretary to Governor.

The Private Secretary to the Chief Minister and other Ministers.

The Nodal Officer, www.finance.kerala.gov.in.

Forwarded / By Order



Section Officer

PROFORMA

Head of Account:

| Row No | Month | Amount of Arrears | Details of foreign employer in case of employee on deputation and details of amount remitted by the foreign employer | Remarks |
|--------|--|-------------------|--|---------|
| R 1 | July- 2014 | | | |
| R 2 | Aug-2014 | | | |
| R 3 | Sep -2014 | | | |
| R 4 | Oct – 2014 | | | |
| R 5 | Nov- 2014 | | | |
| R 6 | Dec – 2014 | | | |
| R 7 | Jan – 2015 | | | |
| R 8 | Feb – 2015 | | | |
| R 9 | Mar - 2015 | | | |
| R 10 | Apr - 2015 | | | |
| R 11 | May - 2015 | | | |
| R 12 | Jun - 2015 | | | |
| R 13 | Jul - 2015 | | | |
| R 14 | Aug - 2015 | | | |
| R 15 | Sep - 2015 | | | |
| R 16 | Oct - 2015 | | | |
| R 17 | Nov - 2015 | | | |
| R 18 | Dec - 2015 | | | |
| R 19 | Jan-2016 | | | |
| R 20 | Surrender of Earned Leave en cashed between 01.07.2014 to 31.03.2015 | | | |
| R 21 | Surrender of Earned Leave en cashed between 01.04.2015 to 31.01.2016 | | | |
| R 22 | Total amount (R1+R2+.....R21) | | | |
| R 23 | Arrear amount | | | |

| | | | | |
|------|--|--|--|--|
| | payable on 01.04.2017(25% of R 22) | | | |
| R 24 | Interest payable on 01.04.2017 (amount at R 22 $X 0.087X 14/12$) | | | |
| R 25 | Amount payable as first instalment on 01.04.2017(R 23+R 24) | | | |
| R 26 | Balance arrear amount after payment of first instalment (R 22- R 23) | | | |
| R 27 | Arrear amount payable on 01.10.2017(25% of amount at R 22) | | | |
| R 28 | Interest payable on 01.10.2017 (R 26 $X 0.087X$ 6/12) | | | |
| R 29 | Amount payable on 01.10.2017 as 2nd instalment (R 27+R 28) | | | |
| R 30 | Balance arrear amount after payment of 2nd instalment(R 26- R 27) | | | |
| R 31 | Arrear amount payable on 01.04.2018(25% of amount at R 22) | | | |
| R 32 | Interest payable on 01.04.2018 (R 30 $X 0.087X$ 6/12) | | | |
| R 33 | Amount payable on 01.04.2018 as 3rd instalment (R 31+R 32) | | | |
| R 34 | Balance arrear | | | |

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|------|--|--|--|--|
| | amount after payment of 3rd instalment(R 30-R 31) | | | |
| R 35 | Arrear amount payable on 01.10.2018(25% of amount at R 22) | | | |
| R 36 | Interest payable on 01.10.2018 R 34X 0.087X 6/12) | | | |
| R 37 | Amount payable on 01.10.2018as final instalment(R 35+R 36) | | | |

Illustration

Consider an employee whose pre revised basic pay on 01.07.2014 is Rs.19740 and revised basic pay is Rs.39500 and normal increment date on January.

Payment of arrear to the above employee will be regulated as follows

| Row No | Month | Amount of Arrears as per due drawn statement | Details of foreign employer in case of employee on deputation and details of amount remitted by the foreign employer | Remarks |
|--------|------------|--|--|--|
| R 1 | July- 2014 | 3968 | | |
| R 2 | Aug-2014 | 3968 | | |
| R 3 | Sep -2014 | 3968 | | |
| R 4 | Oct – 2014 | 3968 | | |
| R 5 | Nov- 2014 | 3968 | | |
| R 6 | Dec – 2014 | 3968 | | |
| R 7 | Jan – 2015 | 4069 | | DA increased by 6% in the pre revised scale and increased by 3% in the revised scale. Also it is the date of normal increment. Pay in the pre revised scale is increased |

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|------|---|-------|--|---|
| | | | | to Rs.20240 and in the revised scale to Rs.40500. |
| R 8 | Feb – 2015 | 4069 | | |
| R 9 | Mar - 2015 | 4069 | | |
| R 10 | Apr - 2015 | 4069 | | |
| R 11 | May - 2015 | 4069 | | |
| R 12 | Jun - 2015 | 4069 | | |
| R 13 | Jul - 2015 | 4069 | | DA increased by 6% in the pre revised scale and increased by 3% in the revised scale. |
| R 14 | Aug - 2015 | 4069 | | |
| R 15 | Sep - 2015 | 4069 | | |
| R 16 | Oct - 2015 | 4069 | | |
| R 17 | Nov - 2015 | 4069 | | |
| R 18 | Dec - 2015 | 4069 | | |
| R 19 | Jan-2016 | 4170 | | DA increased by 6% in the pre revised scale and increased by 3% in the revised scale. Also it is the date of normal increment. Pay in the pre revised scale is increased to Rs.20740 and in the revised scale toRs.41500. |
| R 20 | Surrender of Earned Leave encashed between 01.07.2014 to 31.03.2015 | 4069 | | Earned Leave encashed on 31.01.2015 |
| R 21 | Surrender of Earned Leave encashed between 01.04.2015 to 31.01.2016 | 4170 | | Earned Leave encashed on 31.01.2016 |
| R 22 | Total amount (R1+R2+.....R21) | 85045 | | |
| R 23 | Arrear amount payable on 01.04.2017 (25% of R 22) | 21261 | | |
| R 24 | Interest payable on 01.04.2017 (amount at R 22X 0.087X 14/12) | 8632 | | |

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|------|---|-------|--|--|
| R 25 | Amount payable as first instalment on 01.04.2017(R 23+R 24) | 29893 | | |
| R 26 | Balance arrear amount after payment of first instalment (R 22-R 23) | 63784 | | |
| R 27 | Arrear amount payable on 01.10.2017 (25% of amount at R 22) | 21261 | | |
| R 28 | Interest payable on 01.10.2017 (R 26 X 0.087X 6/12) | 2775 | | |
| R 29 | Amount payable on 01.10.2017 as 2nd instalment (R 27+R 28) | 24036 | | |
| R 30 | Balance arrear amount after payment of 2nd instalment(R 26-R 27) | 42523 | | |
| R 31 | Arrear amount payable on 01.04.2018 (25% of amount at R 22) | 21261 | | |
| R 32 | Interest payable on 01.04.2018 (R 30 X 0.087X 6/12) | 1850 | | |
| R 33 | Amount payable on 01.04.2018 as 3rd instalment (R 31+R 32) | 23111 | | |
| R 34 | Balance arrear amount after payment of 3rd instalment(R 30-R 31) | 21262 | | |
| R 35 | Arrear amount payable on 01.10.2018 (R34) | 21262 | | |

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|------|--|-------|--|--|
| | | | | |
| R 36 | Interest payable on 01.10.2018 R 34X 0.087X 6/12) | 925 | | |
| R 37 | Amount payable on 01.10.2018 as final instalment (R 35+R 36) | 22187 | | |