

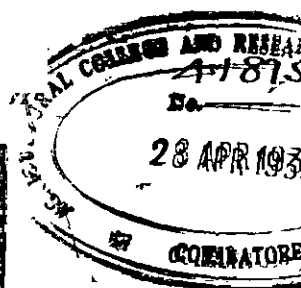
MANUAL

OF

AUDIT INSTRUCTIONS

(REPRINT)

Corrected upto 31st March 1937.



Issued by Authority of the Auditor General in India

PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI
1938

List of Agents in India from whom Government of India Publications are available.

(a) PROVINCIAL GOVERNMENT BOOK DEPOTS.

MADRAS:—Superintendent, Government Press, Mount Road, Madras.

BOMBAY:—Superintendent, Government Printing and Stationery, Queen's Road, Bombay.

SIND:—Manager, Sind Government Book Depot and Record Office, Karachi (Sadar).

UNITED PROVINCES:—Superintendent, Printing and Stationery, U. P., Allahabad.

PUNJAB:—Superintendent, Government Printing, Punjab, Lahore.

CENTRAL PROVINCES:—Superintendent, Government Printing, Central Provinces, Nagpur.

ASSAM:—Superintendent, Assam Secretariat Press, Shillong.

BIHAR:—Superintendent, Government Printing, P. O. Gulzarbagh, Patna.

NORTH-WEST FRONTIER PROVINCE:—Manager, Government Printing and Stationery, Peshawar.

ORISSA:—Press Officer, Secretariat, Cuttack.

(b) PRIVATE BOOK-SELLERS.

<p>Advani Brothers, P. O. Eox 100, Cawnpore.</p> <p>Aero Stores, Karachi.*</p> <p>Banthiya & Co., Ltd., Station Road, Ajmer.</p> <p>Bengal Flying Club, Dum Dum Cantt.*</p> <p>Bhatia Book Depot, Sadar Bazar, Ranikhet.</p> <p>Bhawani & Sons, New Delhi.</p> <p>Book Company, Calcutta.</p> <p>Booklover's Resort, Talikad, Trivandrum, South India.</p> <p>Burma Book Club, Ltd., Rangoon.</p> <p>Butterworth & Co. (India), Ltd., Calcutta.</p> <p>Careers, Mohini Road, Lahore.</p> <p>Chatterjee & Co., 3, Bacharam Chatterjee Lane, Calcutta.</p> <p>Chakraverty, Chatterjee & Co., Ltd., 13, College Square, Calcutta.</p> <p>City Book Club, 98, Phayre Street, Rangoon.</p> <p>Das Gupta & Co., 54/3, College Street, Calcutta.</p> <p>Delhi and U. P. Flying Club, Ltd., Delhi.*</p> <p>English Book Depot, Ferozepore.</p> <p>English Book Depot, Taj Road, Agra.</p> <p>English Bookstall, Karachi.</p> <p>English Book Store, Abbotabad, N.-W. F. P.</p> <p>Faqir Chand Marwah, Peshawar Cantt.</p> <p>Fono Book Agency, Simla.</p> <p>Gautama Brothers & Co., Ltd., Meston Road, Cawnpore.</p> <p>Higginbothams, Madras.</p> <p>Hindu Library, 137/F, Balaram De Street, Calcutta.</p> <p>Hyderabad Book Depot, Chaderghat, Hyderabad (Deccan).</p> <p>Imperial Book Depot and Press, near Jama Masjid (Machhliwalan), Delhi.</p> <p>Indian Army Book Depot, Dayalbagh, Agra.</p> <p>Indian Army Book Depot, Daryaganj, Delhi.</p> <p>Indian Book Shop, Benares City.</p> <p>Indian School Supply Depot, Central Avenue South, P. O. Dharamtala, Calcutta.</p> <p>Insurance Publicity Co., Ltd., Lahore.</p> <p>International Book Service, Poona 4.</p> <p>Jacques & Co., Kanpur Road, Nagpur, Messrs. Neston.</p> <p>Jaina & Bros., Mori Gate, Delhi, and Connaught Place, New Delhi, Messrs. J. M.</p> <p>Kamala Book Depot, 15, College Square, Calcutta.</p> <p>Karnataka Publishing House, Bangalore City.</p> <p>Keale & Co., Karachi.</p> <p>Kishao Book Stall, Khadibazar, Belgium.</p> <p>Kitabistan, 17-A, City Road, Allahabad.</p> <p>Krishnaswami & Co., Teppakulam P. O., Trichinopoly Port, Messrs. S.</p> <p>Lahiri & Co., Calcutta, Messrs. S. K.</p> <p>Local Self-Govt. Institute, Bombay.</p> <p>London Book Co. (India), Arbab Road, Peshawar, Munree, Newshera, Rawalpindi.</p> <p>London Book House, 17, Rajpur Road, Dehra Dun.</p>	<p>Malhotra & Co., Post Box No. 94, Lahore, Messrs. U. P.</p> <p>Malik & Sons, Sialkot City.</p> <p>Mathur, B. S., Bookseller, Civil Lines, Jodhpur.</p> <p>Minerva Book Shop, Anarkali Street, Lahore.</p> <p>Modern Book Depot, Bazar Road, Sialkot Cantt.</p> <p>Modern Book Depot, Napier Road, Jullundur Cantt.</p> <p>Mohani Lal Dossabhal Shah, Rajkot.</p> <p>Nandkishore & Bros., Chowk, Benares City.</p> <p>New Book Co., "Kitab Mahal," 192, Hornby Road, Bombay.</p> <p>Newman & Co., Ltd., Calcutta, Messrs. W.</p> <p>Oxford Book and Stationery Company, Delhi, Lahore, Simla, Meerut and Calcutta.</p> <p>Parikh & Co., Baroda, Messrs. B.</p> <p>Pioneer Book Supply Co., 20, Shih Narayan Das Lane, Calcutta and 219, Cloth Market, Delhi.</p> <p>Popular Book Depot, Grant Road, Bombay.</p> <p>Punjab Religious Book Society, Lahore.</p> <p>Raghunath Prasad & Sons, Patna City.</p> <p>Rama Krishna & Sons, Booksellers, Anarkali, Lahore.</p> <p>Ram Krishna Bros., Opposite Bishrambag, Poona City.</p> <p>Ram Narain Lal, Katra, Allahabad.</p> <p>Ramesh Book Depot & Stationery Mart, Kashmir Gate, Delhi.</p> <p>Ray & Sons, 43, K. & L. Edwardes Road, Rawalpindi, Munree and Peshawar, Messrs. J.</p> <p>Roy Chowdhury & Co., 72, Harrison Road, Calcutta, Messrs. N. M.</p> <p>Saraswati Book Depot, 25, Lady Hardinge Road, New Delhi.</p> <p>Sargar & Sons, 15, College Square, Calcutta, Messrs. M. C.</p> <p>Sarkar & Co., Ltd., 18, Shama Charan De Street, and 6, Hastings Street, Calcutta, Messrs. P. O.</p> <p>Sharada Mandir, Ltd., Nai Sarak, Delhi.</p> <p>Standard Bookstall, Karachi.</p> <p>Standard Bookstall, Quetta.</p> <p>Standard Book Depot, Lahore, Dalhousie and Delhi.</p> <p>Standard Law Book Society, 69, Harrison Road, Calcutta.</p> <p>Tara & Sons, Razmak (India), Messrs. B. S.</p> <p>Taraporevala Sons & Co., Bombay, Messrs. D. B.</p> <p>Thacker & Co., Ltd., Bombay.</p> <p>Thacker, Spink & Co., Ltd., Calcutta and Simla.</p> <p>Tripathi & Co., Booksellers, Princes Street, Kalbadevl Road, Bombay, Messrs. N. M.</p> <p>University Book Agency, Kacheri Road, Lahore.</p> <p>Upper India Publishing House, Ltd., Literature Palace, Anmuddaula Park, Lucknow.</p> <p>Varadachary & Co., Madras, Messrs. P.</p> <p>Yenkatasubban, A., Law Bookeller, Vellore.</p> <p>Wheeler & Co., Allahabad, Calcutta and Bombay, Messrs. A. H.</p> <p>Young Man & Co. (Regd.), Eerton Road, Delhi.</p>
---	---

*Agent for publications on Aviation only.

EXPLANATION OF ABBREVIATIONS.

C. A. C.	. . . . .	Civil Account Code.
C. S. (C. C. & A.) R.	. . . . .	Civil Services (Classification, Control and Appeal) Rules.
C. S. R.	. . . . .	Civil Service Regulations.
F. R.	. . . . .	Fundamental Rules.
G. I. F. D.	. . . . .	Government of India, Finance Department.
G. I. H. D.	. . . . .	Government of India, Home Department.
I. O.	. . . . .	India Office.
P. W. D. Code	. . . . .	Public Works Department Code.
S. C. S. R.	. . . . .	Superior Civil Services Rules.
S: R.	. . . . .	Supplementary Rules.

TABLE OF CONTENTS.

	PAGE.
SECTION I.—Audit Instructions relating to the Fundamental Rules	1
Chapter I.—Extent of Application	1
" II.—Definitions	2
" III.—General Conditions of Service	7
" IV.—Pay	8
" V.—Additions to Pay	14
" VI.—Combination of appointments	19
" VII.—Deputation out of India	20
" VIII.—Dismissal and Suspension	22
" IX.—Compulsory Retirement and Resignation of Office.	23
" X.—Leave	25
" XI.—Joining Time	38
" XII.—Foreign Service	41
" XIII.—Service under Local Funds	43
SECTION II.—Audit Instructions relating to the Supplementary Rules made by the Governor General in Council	44
" III.—Audit Instructions relating to the Civil Service Regulations .	52
" IV.—Audit Instructions relating to the Government of India Act	63
" V.—Audit Instructions relating to the Superior Civil Services Rules.	68
" VI.—Audit Instructions relating to the Civil Services (Classification, Control and Appeal) Rules	70
" VII.—Miscellaneous Audit Instructions	72

INTRODUCTORY NOTE TO THE PRESENT EDITION.

This edition is a reprint of the Manual of Audit Instructions issued in 1926 and takes into account the amendments made up to 31st March 1937.

Section IV of the 1926 edition has been retained in the reprint, partly because the instructions may affect certain matters in respect of the period before 1st April 1937 and partly because they refer to provisions which appear in the Ninth Schedule to the Government of India Act, 1935.

Section IV-A of the edition of 1926 has been omitted from the reprint, as the instructions are inconsistent with the provisions of Section 79 (2) of the Government of India Act, 1935, and therefore are inapplicable to the new conditions which come into existence on 1st April 1937.

Sections V, VI and VII of the 1926 edition have also been omitted, as the rules and orders to which the instructions relate become obsolete on 1st April 1937. In the rare cases in which a reference to any of the instructions in these sections may be necessary, recourse can be had to the edition of 1926.

The instructions in Sections IX and IX-A of the edition of 1926 are out of place in the Manual of Audit Instructions. The Sections have therefore been omitted and their contents will be incorporated in the relevant codes in due course.

In the Sections that appear in the reprint, such of the instructions as have become obsolete or are for obvious reasons no longer necessary have been omitted. The opportunity has been taken to make the modifications necessary to bring the instructions up to date with reference to the rules and orders in force immediately before the commencement of Part III of the Government of India Act, 1935.

NEW DELHI,
The 31st March 1937.

E. BURDON,
Auditor-General in India.

INTRODUCTORY NOTE TO THE 1926 EDITION.

This Manual is a compilation of all the Audit Instructions issued up to 31st March 1926 including those embodied in the publication known as Audit Instructions, Volumes I and II, as well as those which have been published in the form of Audit Instruction Circulars subsequent to the publication of Audit Instructions, Volume II. In future, all Audit Instructions issued will be published in the form of corrections to this Manual and not as circulars as hitherto.

2. The Tables of Contents included in Audit Instructions, Volumes I and II, have been omitted in this volume in order to save space. The paragraphs having been arranged so as to preserve the sequence of the several Fundamental, Supplementary, etc., Rules to which the instructions relate, an elaborate table of contents is not necessary.

3. These instructions are merely intended for the guidance of Audit Officers and are to be followed in interpreting the rules or orders to which they refer. They are not intended to override any orders issued by the Governor-General in Council or a Governor in Council in exercise of any specific powers or discretionary right vested in them under the statute or rules issued under the statute. In view of the provisions of Fundamental Rule 8 it is necessary to state that those instructions which purport to interpret any Fundamental Rule embody the views of the Finance Department of the Government of India. The instructions in Section IV-A of this Manual embody the views of the Government of India.

M. F. GAUNTLETT,

Auditor-General.

31st March 1926.

Manual of Audit Instructions.

Section I.—Audit Instructions relating to the Fundamental Rules.

[NOTE.—Where these reproduce rules previously contained in the **Civil Service Regulations**, the **Civil Account Code**, the **Forest Department Code**, the **Public Works Department Code**, references are given to those rules.]

CHAPTER I.—EXTENT OF APPLICATION.

1. General.

Subject to any special provisions as to the date of effect contained in the rules or orders themselves, all Statutory Rules made by the Secretary of State in Council have effect from the date on which they are passed and executive orders issued by the Secretary of State take effect from the date of issue of the despatch, letter or telegram in which the sanction is conveyed.

[C. A. C., Vol. I, 8th Edn. (Second Reprint), Art. 232.]

CHAPTER II.—DEFINITIONS.

1. F. R. 9 (2).

(i) *Average pay.*—According to the definition of ‘average pay’ in F. R. 9 (2), the average is to be taken of the monthly pay earned during the 12 complete months immediately preceding the month in which the leave is taken, and for this purpose “the 12 complete months immediately preceding” should be interpreted literally. Thus a Government servant who has been on leave from 23rd March 1922 to 22nd July 1922 inclusive is granted leave from 4th February 1923. His average pay should be calculated on the pay earned for the periods 1st February 1922 to 22nd March 1922 and 23rd July 1922 to 31st January 1923. If, however, a Government servant happens to have been on leave for more than 12 months immediately preceding the month in which the leave is taken, then the average should be taken of the monthly pay earned during the 12 complete months immediately preceding the month in which the previous leave commenced.

NOTE 1.—In the case of a Government servant on foreign service out of India lasting for more than 12 months who, on reversion to British service, immediately takes leave under the Fundamental Rules, the calculation of average pay in respect of leave earned while in Government service should be based on the pay drawn by him during the 12 complete months preceding the month in which he was transferred to foreign service.

NOTE 2.—Any period of joining time taken either under clause (b) or under clause (c) of F. R. 105 during the preceding 12 months should be ignored in calculating average pay, as no ‘pay’ is drawn in respect of such joining time.

[Files Nos. 1-Reforms of 1922, 78-Admn. of 1922 and 92-Audit of 1921.]

(ii) *Vacation counting as duty for the purpose of Average Pay.*—In the case of a Government servant of a vacation department, the vacations falling in the period of 12 complete months immediately preceding the month in which leave is taken should be treated as duty under F. R. 82 (b), and the pay drawn by the Government servant during the vacations should be treated as pay drawn on duty and should therefore be taken into account in determining his leave salary during the succeeding leave.

[File No. 337-Audit of 1922.]

(iii) *Calculation of leave salary for leave affixed to vacation.*—In the case of a Government servant of a Vacation Department both prefixing and affixing leave to a vacation, the leave salary for the leave affixed should be calculated on the pay drawn by the Government servant during the twelve complete months preceding the commencement of his leave.

[G. I., F. D., U. O. No. 2335-C. S. R., dated the 15th May 1925—File No. 120 Audit of 1925.]

(iv) *Definition of “month”.*—The term “month” in F. R. 9 (2) means “calendar” month as in F. R. 9 (18).

[File No. 64-Reforms of 1921.]

(v) *Interpretation of the expression "Pay which the Government servant would have drawn if on duty in India" in proviso (a) to F. R. 9 (2).*—See audit instruction in para. 3, Chapter VII of this Section.

[File No. 82-Audit of 1931.]

2. F. R. 9 (5).

Allowances granted to Professors of Medical Colleges.—The allowances granted to Professors of Medical Colleges who are denied the privilege of private practice should be treated as compensatory allowances.

[File No. 35-Audit of 1922.]

3. F. R. 9 (6) (a) (i).

(i) *Scope of the term "probationer".*—(a) The term "probationer" does not cover a Government servant who holds substantively a permanent post in a cadre and is appointed "on probation" to another post.

(b) No person appointed substantively to a permanent post in a cadre is a probationer, unless definite conditions of probation have been attached to his appointment, such as the condition that he must remain on probation pending the passing of certain examinations.

(c) The status of a probationer is to be considered as having the attributes of a substantive status except where the rules prescribe otherwise.

[Files Nos. 158 Audit of 1927 and 185 Audit of 1932.]

(ii) The leave of apprentices during the period of apprenticeship is governed by S. R. 292 and on confirmation they cannot count their apprentice period for leave as if it had been service rendered substantively in a permanent post.

[File No. 248-Audit of 1931.]

4. F. R. 9 (6) (b) (i).

(i) *Treatment of the periods of periodical military training of reservists of the Indian Army in Civil Government employ as duty for purposes of civil leave, pension and increments of civil pay.*—The periods spent in training and on the journey to and from the place of training by the reservists of the Indian Army in Civil Government employ, when called up for periodical military training, will be treated as duty for purposes of civil leave, pension and increments of civil pay.

[G. I., A. D., letter No. B-6412-I-A. G-10, dated the 9th September 1931—File No. 122-A of 1932.]

(ii) *Admissibility of joining time to Government servants placed on training under F. R. 9 (6) (b).*—See audit instruction relating to F. R. 105 (a) in paragraph 1, Chapter XI of this Section.

5. F. R. 9 (18).

Calculation of a period expressed in terms of months and days.—In calculating a period of 3 months and 20 days from 25th January, 3 months should be taken as ending on 24th April, and the 20 days on 14th May.

In the same way the period from 30th January to 2nd March should be reckoned as 1 month and 2 days, because one month from 30th January ends on 28th February.

[File No. 64-Reforms of 1921.]

6. F. R. 9 (21) (a).

(i) *Language allowances.*—If these are lump sum allowances, they will be dealt with under F. R. 46. If they are recurring payments, they will fall under the head “pay” under F. R. 9 (21) (a).

[File No. 64-Reforms of 1921.]

(ii) *Allowances granted to medical officers in medical charge of Railway employees.*—If the allowances granted to medical officers in medical charge of Railway employees are paid from general revenues they may be classified as ‘special pay’. If they are paid by companies they cannot be treated as ‘special pay’ unless contribution is paid.

[Files Nos. C. S. 3265 and 3262 of 1922.]

7. F. R. 9 (24).

Presumptive pay of a post.—The first part of the definition is intended to facilitate the use of the term in relation to a Government servant who has been absent from a post for some time but still retains a lien on it.

[File No. 64-Reforms of 1921.]

8. F. R. 9 (25).

Calculation of special pay, where such pay has been sanctioned in the form of a fraction or percentage of pay in the ordinary line and pay in the ordinary line, includes an element of sterling overseas pay.—When special pay has been sanctioned in the form of a portion or percentage of pay in the ordinary line and the pay in the ordinary line, includes an element of sterling overseas pay, such special pay should be determined as follows:—

- (a) the special pay is admissible on the sterling overseas pay as well as on the rupee basic pay;
- (b) the special pay must be expressed and drawn wholly in rupees;
- (c) the sterling overseas pay should for the purpose of calculating the special pay be converted into rupees at the rate of 1s. 6d. to the rupee.

[(1) G. I., F. D., letter No. F. 29/IV F. E., dated the 1st June 1925,—File No. 27-Audit of 1925.

(2) G. I., F. D., Resln. No. F. 276-Ex. 26, dated the 1st April 1926,—File No. 27-Audit of 1925.

(3) File No. 100-Audit of 1929.]

9. F. R. 9 (31).

Method of calculation of average pay of a post on a time scale of pay.—

(1) In the case of gazetted appointments on time scales of pay the following formula may be applied for ascertaining the average pay:—

$$\text{Average pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .014 + \frac{1 - .01 R.}{F E} \right\} \right]$$

Where A = Minimum pay,

B = Maximum pay,

R = Period of rise,

E = Average age at entry in the grade, and

F = Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

(2) In the case of non-gazetted posts on time scales of pay, the following formula is to be applied:—

$$\text{Average pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .021 + \frac{1 - .015 R.}{F - E} \right\} \right]$$

Where A = Minimum pay,

B = Maximum pay,

R = Period of rise,

E = Average age at entry in the grade, and

F = Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

(3) In cases where one grade is the channel of promotion to another grade, that is to say, where every body in the first grade is ultimately promoted to the second grade the following formula may be adopted to find the average cost of appointments in the first grade.

$$\text{Average pay} = \frac{A+C}{2} + \frac{(C-A)}{2} \left[1 - (S+1) \left\{ .006 + \frac{1 - .004 S}{G - E} \right\} \right]$$

Where A = Minimum pay,

C = pay just before promotion to the second grade,

S = period of rise from A to C,

E = average age at entry in the first grade, and

G = average age at the time of promotion to the second grade.

(4) The following formula should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages:—

$$\text{Average pay} = \frac{1}{2} (A + W_1 B_1 + W_2 B_2 + X_1 C_1 + X_2 C_2)$$

Where A = The initial pay of the scale,

B₁, B₂ = the maximum pay of the different sections of the scale such as the ordinary scale, the scale for passed clerks.

Section I.]

AUDIT INSTRUCTIONS.

[CHAP. II.

“ W_1, W_2 = the proportion of the establishment which would normally reach the maxima of B_1, B_2 , respectively”,

C_1, C_2 = the pay at the different efficiency bars, and

X_1, X_2 = the proportion of the establishment which would normally be detained at C_1, C_2 , respectively.

[(1) G. I., F. D., letter No. F-40 Ex. I.-27, dated the 16th July 1927 —File No. 1130-Estt., Part I of 1924.

(2) File No. 64-Code of 1930.

(3) G. I., F. D., No. D.-1148-Ex. I., dated the 6th March 1931 —File No. 461-N. G. E. of 1930.]

CHAPTER III.—GENERAL CONDITIONS OF SERVICE.

1. F. R. 17 (1).

Date of reckoning pay and allowances.—A Government servant will begin to draw the pay and allowances attached to his tenure of a post with effect from the date on which he assumes the duties of that post if the charge is transferred before noon of that date. If the charge is transferred afternoon, he commences to draw them from the following day. This rule does not, however, apply to cases in which it is the recognised practice to pay a Government servant at a higher rate for more important duties performed during a part only of a day.

[(1) C. S. R. Art. 52 (a).

(2) File No. 242-Audit of 1929.]

2. F. R. 17 (2).

Date of commencement of pay of officers appointed by the Secretary of State elsewhere than in India.—Officers appointed by the Secretary of State elsewhere than in India, who are entitled to first-class passages on appointment, commence on first appointment to draw pay from the date of disembarkation, subject to their proceeding to take up their duties without avoidable delay.

NOTE 1.—The date of disembarkation mentioned in this paragraph refers to the date of disembarkation at a port in India. Colombo should not be treated as a port in India for the purpose of these orders.

NOTE 2.—For the interpretation of the expression "without avoidable delay" occurring in this paragraph, see audit instruction relating to Appendix I-A to the Supplementary Rules in paragraph 31, Section II.

[(1) G. I., F. D., Nos. F.-7-XXVI-R. I.—28, dated the 9th May 1928 and F.-7-(5)-R. I.—28, dated the 24th August 1928,—File No. 212-Audit of 1929.

(2) File No. 265-Audit of 1931.]

CHAPTER IV.—PAY.

1. F. R. 19 (1).

Powers of a local Government in respect of fixing initial pay for Government servants on time-scale.—It is not the intention of F. R. 19 (1) that it should give a local Government power to grant less pay than is permissible under F. Rs. 22 and 23.

[File No. 408-Audit of 1923.]

2. F. R. 20.

(i) *Fixation of pay of a Government Servant who is treated as on duty during a course of instruction or training and who, at the time when he was placed on such duty, was drawing higher pay on account of an officiating appointment.*—A Government servant who is treated as on duty during a course of instruction or training and who, at the time when he was placed on such duty, was drawing higher pay on account of an officiating appointment may on every occasion during the period of instruction or training when he would have held that officiating appointment but for such instruction or training, be allowed to draw pay equivalent to what he would have drawn had he been holding the officiating appointment.

[File No. 181-Audit of 1926.]

(ii) *Interpretation of the expressions "the pay of his substantive appointment" and "the pay of any officiating appointment" occurring in F. R. 20.*—The expressions "the pay of his substantive appointment" and "the pay of any officiating appointment" occurring in F. R. 20 should be taken to mean "the pay which the Government servant drew in the post which he held substantively" and "the pay which the Government servant drew in the post in which he officiated" respectively. In neither case is there any restriction on the kind of "pay" to be drawn, and the expressions should therefore be held to include special pay, if any, which the Government servant drew in the post which he held substantively or in an officiating capacity."

[File No. 638 N. G. E. of 1929.]

3. F. R. 22.

(i) A time-scale may be of recent introduction, whereas the cadre or class to which it is attached may have been in existence on a graded scale before the time-scale came into force or it may be that one time-scale has taken the place of another.

If a Government servant has held substantively, or officiated in, a post in the cadre or class prior to the introduction of a new time-scale, and has drawn during the period salary or pay equal to a stage, or intermediate between two stages, in the new time-scale, then the initial pay in the new time-scale may be fixed at the salary or pay last drawn and the period during which it was drawn may be counted for increment in the same stage, or if the salary or pay was intermediate between two stages, in the lower stage of that time-scale.

[File No. 220-Audit of 1931.]

(ii) Proviso (1) (iii) to F. R. 22 (as revised with effect from the 18th March 1930) requires that the temporary post, if any, previously held should not only be on an identical time-scale but should also be borne on the same time-scale as a permanent post. The reason underlying the second condition is that unless the temporary post is on the same time-scale as a permanent post the pay of the former may be inflated and that in such a case the inflated pay should not be reflected in the pay of a Government servant who is transferred from such a temporary post to another post, permanent or temporary, on an identical time-scale. This condition may be waived when there is no permanent post in the office or department in the same time-scale as the temporary post if it is clear that the pay of the temporary post has not been inflated.

[File No. 160-Audit of 1930.]

(iii) *Regulation of pay of a Government servant in receipt of personal pay under F. R. 22 (a) (ii) when he earns his next increment.*—When the next increment in the time-scale of either the new or the old post falls due, the Government servant should draw the next increment in the time-scale of the *new post* and forthwith lose the personal pay and all connection with the time-scale of the old post. The personal pay is given to a Government servant only for the purpose of initial pay and not at any subsequent stage in the new time-scale in which the Government servant might draw less pay than he would have drawn had he remained in the old time-scale.

[File No. 14-Audit of 1931.]

(iv) The revised F. R. 22 is applicable in cases in which the occasion for fixation of pay arose on or after the date of effect of the revised rule, i.e., the 18th March 1930. In cases where the occasion arose before the 18th March 1930 but the question of fixation of pay is taken up after that date, the old Rule 22 should be applied.

[File No. 37-Audit of 1933.]

F. Rs. 22 & 23.

(v) For the purposes of F. Rs. 22 and 23, a temporary post on a certain rate of pay (fixed or time-scale) which is converted into a permanent post on the same or a different rate of pay is not the "same post" as the permanent post even though the duties remain the same. In other words, in view of F. R. 9 (30) the temporary post is to be regarded as having ceased to exist and to have been replaced by the permanent post. The incumbent of the temporary post is thus entitled only (to the pay of the permanent post if it is on a fixed rate of pay or) to the minimum of the time-scale of the permanent post if it is on a time-scale unless his case is covered by the concession admissible under proviso (1) (ii) to F. R. 22.

NOTE.—The provisions of Article 370, Civil Service Regulations, are not affected by the decision in this paragraph.

[G. I., F. D., letter No. F.-27 (25)-Ex. I/36, dated the 3rd September 1936,—File No. 2 Audit of 1936.]

4. F. R. 23.

(i) *Application of F. R. 23 to officiating Government servants.*—This rule applies to an officiating as well as to a substantive holder of a post.

[G. I., F. D., letter No. F. 172-C. S. R./25, dated the 9th July 1925,—File No. 196-Audit of 1925.]

(ii) *Fixation of initial pay when only the maximum pay of a post is changed.*—If the maximum pay of a post is altered with no change in the rate of increment and the minimum, the initial pay of the holder of that post should be fixed under F. R. 22 (b) and not under F. R. 22 (a), even though he may be holding the post substantively.

[File No. 284-Audit of 1923.]

(iii) *Interpretation of the expression "subsequent increment on the old scale" used in the proviso.*—The expression "subsequent increment on the old scale" in the proviso to F. R. 23 should be held to include grade promotion in cases in which a time-scale of pay has been substituted for a graded scale of pay.

[G. I., F. D., letter No. F. 310-C. S. R./27, dated the 16th August 1927,—File No. 324-Adms. of 1927.]

5. F. R. 25.

With reference to the case of a member of the Indian Police it has been decided that the application of the efficiency bar in the junior time-scale should not affect an officer's pay in the senior time-scale; he should be paid in the latter scale according to his length of service, unless his pay in such scale is itself affected by the operation of an efficiency bar or by a disciplinary order passed in accordance with the Civil Services (Classification, Control and Appeal) Rules.

[G. I., F. D., Endt. No. D./3549-Ex. I/34, dated the 6th September 1934,—File No. 168-Audit of 1934.]

6. F. R. 26.

(i) *Treatment of the periods of periodical military training of reservists of the Indian Army in Civil Government employ as duty for purposes of civil leave, pension and increments of civil pay.*—See audit instruction in paragraph 4(i), Chapter II, of this Section.

(ii) *Overstayal of leave does not count towards increments.*—A period of overstayal of leave does not count for increments in a time-scale unless under F. R. 85 (b) it is commuted into extraordinary leave and under the proviso to F. R. 26 (b) the extraordinary leave is specially allowed to count for increments.

[File No. 193-Audit of 1924.]

(iii) *Conditions under which a Government servant officiating in a post can count a period of absence on duty from the post for increments in the time-scale attached to it.*—(1) In the case of a Government servant who, while officiating in one post, is appointed to officiate in another, the period of joining time spent in proceeding from one post to the other should be

treated as duty in the post the pay of which the Government servant draws during the period, and will count for increment in the same post under F. R. 26 (a).

(2) In the case of a Government servant who, while officiating in a post, proceeds on training or to attend a course of instruction, and who is treated as on duty while under training, the period of such duty will count for increment in the post in which he was officiating prior to his being sent for training or instruction if he is allowed the pay of the officiating post during such period.

[G. I., F. D., letter No. F. 250-C. S. R., dated the 19th December 1924,—File No. 302-Audit of 1924.]

(iv) *Reckoning of joining time taken under F. R. 105 (b) and (c) for purposes of increments in an officiating post.*—Although joining time taken under F. R. 105 (b) and (c) is treated as duty under F. R. 9 (6) (a) (ii), it cannot be treated as duty for the purposes of increment in an officiating post inasmuch as only leave salary is drawn for the period.

[G. I., F. D., U. O. Memo. No. F.-10 (10)-R. I./33, dated the 4th September 1933,—File No. 116-Audit of 1933.]

7. F. Rs. 26 (a) and 9 (6) (a) (i).

Increment admissible to a probationer.—If a probationer is confirmed at the end of a period of probation exceeding twelve months, he is entitled to claim retrospectively the increments which, but for his probation, he would have received in the ordinary course.

[File No. 158-Audit of 1927.]

8. F. R. 26 (c).

Counting of officiating service in a higher post for increments in a lower post.—The intention of this rule is to allow the concession, irrespective of whether the higher post is within or outside the Department to which the Government servant belongs.

[Files Nos. 101-Audit of 1924 and 141-Audit of 1934.]

9. F. R. 30 second proviso.

Interpretation of the phrase "outside the ordinary line of a service" occurring in and effect of specification of a post under, the second proviso to F. R. 30.—(i) It is not intended that the phrase "outside the ordinary line of a service" in the second proviso to clause (1) of F. R. 30 should be rigidly interpreted either as "outside the cadre of a service" or as "outside the ordinary time-scale". The form of words adopted was designed to allow the Government of India to exercise their discretion in regard to cases where exceptional circumstances which could not be foreseen and provided for by rule might arise.

(ii) The specification of a post under this proviso will enable a Government servant to count service in that post for increment in the grade in which he would have officiated had he not been holding the specified post.

10. F. R. 31.

(i) *Pay of officiating Government servants.*—The pay of a Government servant officiating in a post the pay of which is subject to increase upon the passing of an examination or upon the completion of a certain period of service is the pay which he would, from time to time, receive if he held the post substantively.

[C. S. R., Art. 39, Rule 1.]

(ii) The pay of a Government servant officiating in a post the pay of which has been reduced with effect from the next succession thereto is the reduced pay.

[C. S. R., Art. 39, Rule 2.]

(iii) *Allowance of 10s. 6d. a day to Kings' Honorary Physicians and Surgeons who are Lieutenant-Colonels and Brevet Colonels, Indian Medical Service.*—When a Lieutenant-Colonel or a Brevet Colonel in the Indian Medical Service in receipt of the allowance officiates in and draws the pay of a post held substantively by a Colonel or a General Officer, the issue of this allowance should be suspended.

[G. I., F. D., No. F-15 (15)-R.-I.-31, dated the 4th July 1931,—File No. 243 Audit of 1928.]

11. F. R. 33.

Interpretation of the expression "lowest stage of that time-scale" occurring in F. R. 33.—If a Government servant, who is personally qualified to draw overseas pay, is appointed to officiate in a post on a time-scale, the pay of which is fixed personally for the substantive holder of the post and includes sterling overseas pay, the lowest stage in the time-scale, for the purposes of F. R. 33, is the minimum of the time-scale, plus the sterling overseas pay included in the pay fixed personally for the substantive holder of the post. A local Government is, therefore, competent to grant to such officiating Government servants the sterling overseas pay included in the pay fixed personally for the substantive holder of the post.

[File No. 200-Audit of 1928.]

12. F. R. 35.

(i) *Pay of a Government servant holding charge of current duties.*—One class of case falling under this rule is that in which a Government servant merely holds charge of the current duties and does not perform the full duties of the post.

[File No. 64-Reforms of 1921.]

(ii) *Fixation of initial pay of a Government Servant on his confirmation in a post in which he officiated previously but drew pay which was less than the minimum of the time-scale attached thereto.*—When a Government servant is appointed to officiate in a post on a time-scale of pay but has his pay fixed below the minimum of the time-scale under F. R. 35, he must not be treated as having effectually officiated in that post within the

meaning of F. R. 22, or having rendered duty in it within the meaning of F. R. 26. Such an officer, on confirmation, should have his initial pay fixed under F. R. 22 (b) and draw the next increment after he has put in duty for the usual period required calculated from the date of his confirmation.

[File No. 88-Audit of 1931.]

13. F. R. 38.

Arrangements in place of Government officials attending sessions of the Legislative Assembly or the Council of State.—In their Finance Department letter No. 2291-C. S. R., dated the 20th December 1923, read with their letter No. F./45-C. S. R., dated the 19th July 1924, the Government of India have ruled that when a Government official is nominated as a member of the Legislative Assembly or the Council of State, it is permissible for the local Government to create a temporary post for the period of his absence from his headquarters and to appoint him thereto. Officiating arrangements may then be made under the ordinary rules for the performance of his regular duties at his permanent headquarters.

[File No. 470-Audit of 1923.]

14. F. Rs. 40 and 49.

Special duty or deputation in India.—Under the Fundamental Rules, special duty or deputation in India will not be recognised. A temporary post will be created for the performance of that duty. If the special duty is to be undertaken in addition to the ordinary duties of the Government servant, then F. Rs. 40 and 49 will apply.

[File No. 64-Reforms of 1921.]

CHAPTER V.—ADDITIONS TO PAY.

1. F. R. 44.

(i) *Revision of travelling allowance on account of promotion or reversion with retrospective effect.*—No revision of claims of travelling allowance is permissible in cases where a Government servant is promoted or reverted or is granted an increased rate of pay with retrospective effect, in respect of the period intervening between the date of promotion or reversion or grant of increased rate of pay and that on which it is notified, unless it is clear that there has been an actual change of duties.

[File No. 64-Reforms of 1921.]

(ii) *Hill Allowances.*—These fall under “Compensatory allowances”. Local Governments have powers to sanction them under F. R. 44.

[File No. 64-Reforms of 1921.]

2. F. R. 45.

(i) *Recovery of rent from non-military Government servants paid from Central (Civil) Revenues when occupying military buildings.*—(1) With effect from the 1st April 1932, non-military Government servants paid from Central (Civil) Revenues when occupying military buildings, the property of the Defence Department, will pay the assessed rent under paragraph 48 (p) of the Regulations for the Military Engineer Services (1929 edition) subject to a maximum of ten *per cent.* of their emoluments as defined in F. R. 45-C.

(2) The Military Engineer Services will forego any difference between the actual assessed rent of the building and the rent recovered from the occupier.

(3) No recovery will, however, be made by the Defence Department from the Central (Civil) Revenues on account of accommodation provided under official arrangements to an individual entitled to free quarters under Civil rules.

[Letter from the Government of India in the Army Department, No. 4612-1-Q-5, dated the 19th April 1932,—File No. 45-Audit of 1927.]

(ii) *Recovery of rent from Government servants paid from Defence Services estimates, when occupying buildings, the property of the Central (Civil) Government.*—(1) With effect from the 1st April 1932, Civil and Military Government servants paid from Defence Services estimates (including officers serving with the Army and Royal Air Force Headquarters in Simla and Delhi, whose emoluments include lodging allowance as a separate item) will pay the standard rent, subject to a maximum of ten *per cent.* of their salary, on the same terms as apply under F. R. 45-A to Government servants paid from the Central (Civil) estimates.

(2) In the case of single Military officers allotted accommodation in a civil building under official arrangements who are liable to pay five *per cent.* of their salary as rent when occupying unmarried accommodation under Regulations for the Military Engineer Services, the difference between the rent paid to the Civil authorities and five *per cent.* of salary will be claimed by the individual concerned from, and will be paid by,

the agency responsible for housing the officer concerned. Such claim will be supported by a certificate given by the officer that he was occupying single accommodation only.

(3) The "salary" referred to in the preceding paragraphs will be:—

- (a) the "salary" as defined in the Note to paragraph 49, Regulations for the Military Engineer Services, in the case of Military officers;
- (b) the "salary" as defined in paragraph 52 (a), Regulations for the Military Engineer Services, in the case of Military subordinates, etc.;
- (c) the "emoluments" as defined in F. R. 45-C., in the case of all Civilians in Military employ.

(4) The Civil estimates will forego any difference between the actual standard rent of the building and the rent recovered from the occupier.

(5) No recovery will, however, be made by the Public Works Department from the Military estimates on account of rent of accommodation provided under official arrangements to individuals entitled to free quarters under military rules.

[Letter from the Government of India in the Army Department, No. 8820-1-Q. M. G.-3, dated the 19th April 1932,—File No. 45-Audit of 1927.]

3. F. R. 45- A.

(i) A question having arisen whether, under provisos (i) and (iii) to F. R. 45 A-II, a local Government is competent to determine the present value of a residence, the capital cost of which is already known, the Government of India have issued the following interpretation:—

"The substantive part of the Rule provides that 'for the purpose of the assessment of rent the capital cost of a residence shall be either—

- (a) the cost of acquiring or constructing the residence and any capital expenditure incurred after acquisition or construction; or, when this is not known,
- (b) the present value of the residence.'

Clause (i) in the proviso obviously does no more than supplement (b) in the substantive part by settling the manner in which the present value is to be determined in cases in which the factors specified in (a) are not known. Clause (iii), which unlike clause (i) is a true proviso, alters the operation of the substantive part of the rule by empowering the local Government to substitute for the capital cost determined in accordance with (a) in the substantive part, in a case when the factors specified in (a) are known, a new capital cost represented by the present value calculated in accordance with the rules made under proviso (i) for the primary purpose of determining the present value in cases to which (b) in the substantive part is applicable."

[File No. 32-Audit of 1929.]

(ii) *Interpretation of F. R. 45-A-VI.*—The question was raised whether the value of the site should be excluded in calculating the additional rent payable under F. R. 45-A-VI for the special services referred to therein.

Clause II of F. R. 45-A definitely excludes the cost of site from the calculation of ordinary rent, with the object *inter alia* that there should be no inequality in rents merely on account of site values. Inequalities of the same kind and due to the same cause would, however, arise if the rent charged for special services included the cost of site. Ordinarily, houses of the class affected by the rule in question already have a compound large enough to accommodate the special service. If the house had no special service provided, no rent would be payable for the site; and it would not be reasonable to commence to charge rent for site because of the provision of a special service in cases where the site remains the same. The Governor General in Council has therefore decided that in the case of officers in the Services under his control and those whose control has been retained by the Secretary of State in Council the value of the site should be excluded in calculating the rent of special services under F. R. 45-A-VI.

[G. I., F. D., letter No. F-3 (29-C) R. I/30, dated the 13th March 1931,—File No. 15-Audit of 1931.]

4. F. Rs. 45, 45-A and 45-B.

Convention regarding re-imbursment by the Government of India to Provincial Governments and vice versa of the difference between the standard rent of buildings and the rent actually recovered from their officers occupying them.—(1) The Government of India and the Governments of Madras, the United Provinces, the Punjab, Burma, the Central Provinces and Assam have mutually agreed that, when an officer of one of these Governments occupies by official arrangement a residence provided by another of these Governments, the latter Government will claim no more than the rent which would be recoverable from the officer if he were serving under its administrative control. In other words, neither Government will be called upon to make good to the other the difference between the standard rent and the rent actually recovered.

(2) The Governments of Bombay, Bengal, Bihar and Orissa having finally expressed their inability to accept a corresponding convention, the position in the case of these Governments as between themselves as well as between them and the Governments mentioned in clause (1) above, will be that the Government providing the residence will claim from the officer the rent which would be recoverable from him if he were serving under its administrative control, and will be paid by the Government under whose administrative control he is serving the difference, if any, between the rent recovered from him and the standard rent calculated for the residence under the rules of the providing Government.

[(1) G. I., F. D., letter No. D-199A, dated the 30th March 1929 and U. O. Memo. No. D-2410-R. I.—29, dated the 12th July 1929,—File No. 92-Audit of 1929.]

(2) G. I., F. D., Endst. No. F-3-XXVIII-R. I-29, dated the 18th March 1930,—File No. 92-Audit of 1929.]

5. F. Rs. 45-A and 45-B.

(i) *Assessment of rent.*—The rates of interest given in the following table should be applied in calculating the standard rent of residences under clause III (b) of F. Rs. 45-A and 45-B.

Date of acquisition or construction of the residence.	Rate of Interest.	
	Buildings occupied on or before the 19th June 1922.	Buildings occupied after the 19th June 1922.
1	2	3
Before 1st April 1919	3½ per cent.	4 per cent.
1st April 1919 to 31st July 1921	„ „ „	5 „ „
1st August 1921 to 31st December 1921	„ „ „	6 „ „
From 1st January 1922, until further orders.	6 „ „	„ „ „

NOTE.—The date of construction referred to in column (1) of this table should be taken as the date on which accounts of the estimate for the construction of the residence are closed. In respect of expenditure on additions and alterations to residences the interest should be calculated at the rate applicable on the date on which the accounts of the estimates for the additions or alterations are closed.

[Files Nos. 362 A. & A. of 1921 and 214-Audit of 1927.]

(ii) A Government servant who, at his own request, is supplied with a residence owned or leased by the Central Government, of a class higher than that for which he is eligible, when a house of his class is available for him, should be charged the full standard rent fixed for the residence and should not be given the benefit of the 10 per cent. concession afforded by clause IV (b) of F. Rs. 45-A and 45-B.

[G. I., F. D., letter No. F-3-XI-R.-I.-28, dated the 23rd March 1928,—File No. 92-Audit of 1928.]

(iii) *Recovery of rent in excess of 10 per cent. of emoluments.*—Under clause IV (c) (ii) of F. Rs. 45-A and 45-B, a local Government may recover rent in excess of 10 per cent. of a Government servant's emoluments, but not in excess of the standard rent as defined in clause III of the rules.

[G. I., F. D., letter No. F-291-R. I.-27, dated the 14th February 1928,—File No. 214-Audit of 1927.]

(iv) In exercise of the powers granted to him by F. R. 8, the Governor General in Council has ruled that it is permissible to deal, under clause V (b) of F. R. 45-A or 45-B, not only with individuals but also with classes of Government servants.

[File No. 140-Audit of 1929.]

6. F. R. 45-C.

Interpretation of the term "pension" occurring in F. R. 45-C(v).—In exercise of the powers conferred on him by F. R. 8, the Governor General in Council has decided that the word "pension" occurring in

Section I.]

AUDIT INSTRUCTIONS.

[CHAP. V.]

F. R. 45-C(v) should be taken to mean the full sanctioned pension prior to commutation.

[G. I., F. D., letter No. F-3 (28)-R. I.—30, dated the 3rd November 1930,—File No. 216-Audit of 1930.]

7. F. R. 46.

Grant of honoraria and fees.—The rule requires that the reasons for the grant should be recorded in writing, as it is intended that the grant of an honorarium or fee should be carefully controlled by Government and scrutinised by Audit and that Audit should be given an effective opportunity of comment if it be deemed necessary. Audit officers may, therefore, require that the reasons for the grant of an honorarium or fee should be communicated to them in each case.

[File No. 316-Audit of 1927]

CHAPTER VI.—COMBINATION OF APPOINTMENTS.

1. F. R. 49 (b).

(i) *Pay in respect of an additional post.*—This rule requires that such pay as may be considered “reasonable” in the circumstances may be given, half the presumptive pay of the post is not, therefore, to be regarded as the amount normally permissible.

[File No. 64-Reforms of 1921.]

(ii) Presumptive pay for the purposes of F. R. 49 (b) should, according to F. R. 9 (24), be taken to be what the Government servant who is placed in additional charge will draw as initial pay in the time-scale of the additional post under F. R. 22, were he formally transferred to it. In cases, however, in which the maximum pay of the lower post is less than the pay of the Government servant in his substantive post, the application of F. R. 22 is not clear, and accordingly the Governor-General in Council has decided under F. R. 8 that in such a case the maximum of the pay of the lower post should be taken as the presumptive pay for the purpose of F. R. 49 (b).

[G. I., F. D., letter No. F. 2-R. I./34, dated the 19th January 1934,—File No. 234-Audit of 1933.]

CHAPTER VII.—DEPUTATION OUT OF INDIA.

1. F. R. 50.

Powers of the Government of India to sanction deputation outside India.—In connection with F. Rs. 50 and 51, the Secretary of State in Council has directed that the following rule contained in Article 85 of the Civil Service Regulations shall remain in force:—

“The Government of India may sanction the deputation of an officer of Government, whether paid from general revenues or a local fund or in foreign service, on duty outside India otherwise than in Europe or America for not more than 12 months at the cost of Indian revenues”.

[G. I., F. D., Resolution No. 633-C. S. R., dated the 22nd June 1922,—File No. 100-Audit of 1922.]

2. F. Rs. 50 and 51.

Date of deputation.—The period of the deputation runs from the date on which the Government servant makes over charge of his office in India to the date on which he resumes it; or if the Government servant is on leave out of India at the time he is placed on deputation, the period of the deputation is the time actually occupied by the duty.

[Note 1 under C. S. R., Art. 85, and File No. 38-Audit of 1923.]

3. F. R. 51.

Interpretation of the expression “pay which he would have drawn if he had remained on duty in India” in F. R. 51 (1).—The term “pay” in the expression “pay which he would have drawn $\frac{\text{if he had}}{\text{had he}}$ remained on duty in India” occurring in F. R. 51 (1) and in the similar expression occurring in proviso (a) to F. R. 9 (2) should be interpreted literally with reference to F. R. 9 (2), and the pay which an officer would have drawn if on duty in India should be determined for this purpose by the appropriate authority in India.

In the case of Government servants who are not deputed out of India for special items of work but are placed on continuous service with commissions and committees whose functions require work both in and out of India, the expression should be interpreted as having reference to the pay which they would have drawn in India had they continued on duty with the commission or committee there.

[(1) G. I., F. D., endorsement No. F.-47-R. I.—28, dated the 28th May 1928,—File No. 93-Audit of 1928.

(2) G. I., F. D., endorsement No. F.-4 (II)-R. I.—30, dated the 27th July 1931,—File No. 82-Audit of 1931.]

4. F. Rs. 50, 51 and 81 (b).

Effect on right to leave of a period of deputation in interruption of leave.—Subject to the consideration of special cases, when a Government servant is placed on deputation in Europe or America while on leave out of

CHAP. VII.]

AUDIT INSTRUCTIONS.

[Section I.

India, the deputation should be regarded as an interruption of the leave already granted. In ordinary circumstances the leave of such a Government servant will be extended by the period of the deputation, but the deputation will not entitle him to a fresh grant of leave. The expression "at any one time" in F. R. 81 (b) should be interpreted as meaning "in each separate period of leave granted".

[G. I., F. D., letter No. F.-III-C. S. R.—27, dated the 20th May 1927, File No. 8-Audit of 1927.]

Section I.]

AUDIT INSTRUCTIONS.

[CHAP. VII

CHAPTER VIII.—DISMISSAL AND SUSPENSION.

1. F. R. 53.

Subsistence grant.—While the suspending authority has discretion under F. R. 53 to fix the amount of subsistence grant at such figure as he may think fit, subject to the prescribed maximum, he has no authority under the rule to refuse a subsistence grant altogether in any case which falls within the scope of the rule.

CHAPTER IX.—COMPULSORY RETIREMENT AND RESIGNATION OF OFFICE.

1. F. R. 56.

Interpretation of F. R. 56 (a), (b) and (c) (iii).—Clauses (a) and (b) of F. R. 56 apply to all Government servants to whom the Fundamental Rules as a whole apply, whether they be holding temporary or permanent posts substantively or in an officiating capacity. When a Government servant holding a permanent post substantively is officiating in another post, F. R. 56 (a), (b) and (c) (iii) should be applied according to the character of the post in which he is officiating and not according to the character of the permanent post held substantively by him.

[G. I., F. D., U. O. No. 3022-R-II/33, dated the 21st November 1933,—File No. 76-Audit of 1933.]

2. F. Rs. 56 and 86.

Definition of "age".—When a Government servant is required to retire, revert, or cease to be on leave, on attaining a specified age, the day on which he attains that age is reckoned as a non-working day, and the Government servant must retire, revert, or cease to be on leave (as the case may be) with effect from and including that day. This rule applies to all Government servants. Civil, Military or Naval.

[C. S. R., Art. 14.]

3. F. R. 56 (a) and (b).

F. R. 56 is generally applicable to re-employed personnel, and the rules in Chapter XXI of the Civil Service Regulations are subject to the conditions laid down in F. R. 56. Article 520, Civil Service Regulations, however, from the nature of its concession and conditions, puts the re-employment of a person in receipt of a superannuation or retiring pension in a special class outside F. R. 56 and subject to the conditions stated in the Article itself which must be observed with every renewal of sanction.

[G. I., F. D., letter No. D./10047-F., dated the 2nd December 1935,—File No. 249-Audit of 1935.]

4. F. R. 56 (b).

In view of the occurrence of the word "ordinarily" in F. R. 56 (b), a ministerial Government servant can be retired from Government service between the ages of 55 and 60 years on grounds other than those of efficiency, and in such a case he has no claim to be retained in service up to the age of 60 years, nor is he entitled to any compensation for loss of appointment. The purpose of F. R. 56 is not to confer upon Government servants any right to be retained in service up to a particular age, but to prescribe the age beyond which they may not be retained in service.

[G. I., F. D., letter to the Assam Govt., No. F.-24-R. I.—32, dated the 9th May 1932,—File No. 113-Audit of 1932.]

5. F. Rs. 56 (b) and 86.

Date of retirement of a ministerial Government servant.—The date on which a ministerial Government servant must compulsorily retire is ordinarily the date on which he attains the age of 60 years, but in the case of a ministerial servant who is required to retire between the ages of 55 and 60, the date of compulsory retirement is the date from which he is required to retire. It follows from this ruling that the restriction imposed by F. R. 86 does not operate in the case of a ministerial servant between the ages of 55 and 60 unless an order is passed requiring him to retire.

[G. I., F. D., Resolution No. F.-25-C. S. R./25,—File No. 807-Est. of 1924.]

6. F. R. 56 (c).

(i) The period of five years referred to in sub-clause (i) of this rule begins to run from the date on which the Government servant first takes up the office, whether substantively or temporarily: provided that, if temporary, he is confirmed without reverting to his substantive post; but the currency of the period is not interrupted by any subsequent temporary promotion to a higher post, i.e., the period of temporary promotion is included in the period of five years.

[C. S. R., Art. 565 (b).]

(ii) The law officers referred to in sub-clause (iii) of this rule and to whom the old rules in Chapter XXIV, Civil Service Regulations, applied on the 25th June 1901 are exempt from compulsory retirement at 55 years of age.

[C. S. R., Art. 550.]

(iii) The period of five years referred to in sub-clause (vii) (3) of this rule begins to run from the date on which the officer first becomes entitled to draw the full pay of the post whether holding the post substantively or only in an officiating capacity: provided that, if officiating, he is confirmed in the post without a break of service.

[C. S. R., Art. 619, Note.]

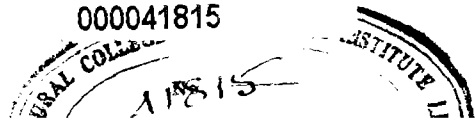
(iv) The period of five years referred to in sub-clause (vii) (4) of this rule begins from the date on which the officer first takes up the office, whether substantively or temporarily: provided that, if temporary, he is confirmed without reverting to his substantive post; but the currency of the period is not interrupted by any subsequent temporary promotion to a higher post, i.e., the period of temporary promotion is included in the period of 5 years.

[C. S. R., 612 (b).]

LIBRARY
TNAU, Coimbatore - 3



000041815



CHAPTER X.—LEAVE.

1. F. R. 58.

The words "Government servants to whom the Fundamental Rules as a whole apply" used in this Rule are intended to mean Government Servants referred to in F. R. 2.

[File No. 114 Audit of 1922.]

2. G. I., F. D., letter No. 1079-C. S. R., dated the 26th October 1921.

(i) The expression "the first occasion hereafter on which any Government servant who accepts the new rules takes leave" appearing in paragraph 4 of Government of India, Finance Department, letter No. 1079-C. S. R., dated the 26th October 1921, should be interpreted to refer, in the case of a Government servant who was on leave on the 1st January 1922 and who postpones coming under the Fundamental Rules till after his return from leave, to the first occasion on which he takes leave under the Fundamental Rules. In the case of a Government servant who has exercised the option of cancelling the unexpired portion of his leave and coming under the Fundamental Rules with effect from the 1st January 1922, he may do so without reference to the concession of drawing during "leave corresponding to privilege leave" the pay of the post on which he has a lien, but will be entitled to enjoy that concession on the next occasion on which he takes leave thereafter, subject, however, to the proviso that, if he definitely asks that the substituted leave from the 1st January 1922 should be reckoned as the first occasion on which he takes leave under the Fundamental Rules, his request should be complied with.

[File No. 1 Reforms of 1922.]

(ii) *Interpretation of the expression "that portion of leave which corresponds to privilege leave".*—The expression "that portion of leave which corresponds to privilege leave" occurring in paragraph 4 of Government of India, Finance Department, letter No. 1079-C. S. R., dated 26th October 1921, should be interpreted to mean in the case of leave taken after the 1st January 1922 the first four months of any period of leave on average pay or any longer period of leave during which Note 1 under F. R. 89 makes maximum limits of average pay inapplicable. Such leave is in all other connections being treated as though it were privilege leave and may be treated similarly in this connection also.

[File No. 23 Audit of 1923.]

3. F. R. 60.

Treatment of the periods of periodical military training of reservists of the Indian Army in civil Government employ as duty for purposes of civil leave, pension and increments of civil pay.—See audit instruction in paragraph 4 (i), Chapter II of this Section.

4. F. R. 61 (a) (i).

Joining time of a military officer forms parts of "three years continuous officiating duty".—The period of joining time of a military officer on

transfer from the Defence Department to the Civil Department should be included in the period of three years mentioned in rule 61 (a) (i) of the Fundamental Rules. It follows that the period of joining time will count for leave under F. R. 100.

[File No. 212 Audit of 1930.]

5. F. R. 65 (a).

Leave that may be earned by a person re-employed after retirement on a superannuation or retiring pension.—The re-employment of a person who has retired on a superannuation or retiring pension is generally an exceptional and temporary expedient. In such cases the service of the re-employed pensioner should be regarded as temporary and his leave during the period of re-employment should be regulated by the rules applicable to temporary Government servants.

[File No. 97 Audit of 1928.]

6. F. R. 68.

(i) The joining time of a Government servant who returns from leave out of India and disembarks, not at the first port of call in India, but at another such port, should be reckoned from the day of arrival of the vessel at the second or subsequent port at which he actually disembarks, whether the sea journey from the first port of call in India to the subsequent port of disembarkation is made in the *same steamer* which takes him to the first port of call or in *some other steamer*.

[G. I., F. D., U. O. No. 2855-R. I., dated the 28th October 1933,—File No. 195 Audit of 1933.]

(ii) *Interpretation of the expression "recognised holidays" in F. R. 68.*—Sectional holidays in the Government of India Secretariat should be treated as "recognised holidays" for the purpose of this rule.

[G. I., F. D., letter No. F-66-R. I.-28, dated the 18th May 1928,—File No. 160 Audit of 1928.]

7. F. R. 69.

Although the grant of permission to take up private employment during leave on medical certificate is technically covered by the provisions of F. R. 69, such an arrangement is clearly contrary to the spirit of the regulations, as it is not the intention that the leave which can be obtained on the strength of a medical certificate should be allowed to a Government servant the state of whose health enables him to earn a competence by private employment. F. R. 69 should not therefore be construed as permitting a Government servant who avails himself of leave on medical certificate to undertake regular employment during such leave.

[G. I., F. D., letter No. F-147-R. I./30, dated the 30th October 1930,—File No. 146 Audit of 1930.]

8. F. R. 71.

The term "Government servant" in line 1 of this rule applies to a permanent Government servant only.

[File No. 418 Audit of 1923.]

9. F. R. 75 (2).

(i) *Admission to special leave rules while on leave.*—A Government servant who becomes eligible to the special leave rules while he is on leave under the ordinary leave rules may, from the date he becomes so eligible, change the balance of his leave to leave under the special leave rules.

[File No. 187 Audit of 1922.]

(ii) The expression “at the time of his appointment” occurring in F. R. 75 (2) (a) means the date of an officer’s appointment to a service or post to which the provisions of the Fundamental Rules apply.

[File No. 46 Audit of 1926.]

10. F. Rs. 76 and 77.

Leave Accounts.—Fractions of a day should not appear in the leave accounts, fractions below $\frac{1}{2}$ should be ignored and those of $\frac{1}{2}$ or more should be reckoned as one day.

[File No. 64 Reforms of 1921.]

11. F. R. 77.

(i) Five-twenty-seconds of the period spent on duty should be calculated thus:—

The amount of duty as expressed in terms of years, months and days should be multiplied by five and the product divided by twenty-two. In this process of multiplication and division a month should be a reckoned as equal to 30 days.

Two-elevenths of the period spent on duty should also be calculated similarly.

[File No. 1 Reforms of 1922.]

(ii) *Leave admissible to Government servants who were under the Indian Service Leave Rules prior to their coming under the European Service Leave Rules.*—In calculating the leave admissible to Government servants subject to the ordinary leave rules for a part of their service and to the special leave rules for the remainder of their service, the periods spent on duty under each of those rules should be taken separately and the calculation of the leave admissible in respect of each of those periods should be made separately. According to this interpretation of the rule, the amount of leave that will be credited to the leave account of a Government servant who was originally under the Indian Service Leave Rules and then came under the European Service Leave Rules will under F. R. 77 (b) be—(1) the privilege leave which it would, on the date on which he becomes subject to the Fundamental Rules, be permissible to grant to him under the rules in force prior to that date, plus (2) one-twelfth of the period spent on duty or on privilege leave during the period he was under the Indian Service Leave Rules, plus (3) one-eighth of the period spent on duty or on privilege leave during the period he was subject to the European Service Leave Rules prior to the date of his coming under the Fundamental Rules plus (4) five-twenty-seconds of the period

spent on duty subsequent to the date of his coming under the Fundamental Rules. The concession in F. R. 77 (c) should also be allowed subject to the proviso that the total leave so credited under F. R. 77 (b) (i) should not exceed what would have been admissible had the Government servant been under the European Service Leave Rules from the beginning of his service.

[Files Nos. 1 Reforms of 1922, 669 E. of 1922 and 188 Audit of 1923.]

12. F. R. 77 (b).

(i) *Subsidiary leave counting as period spent on duty.*—The expression “period spent on duty” in clause (b) (i) (2), (b) (i) (3) and (b) (ii) (2) of this rule includes also periods of subsidiary leave taken under the rules in force prior to the 29th July 1920.

[File No. 117 Audit of 1923.]

(ii) *Calculation of the amount of leave to be credited to the leave account of a Government servant in Military employ, previously subject to the Civil Service Regulations, on his permanent transfer from Military to Civil employ.*—The leave of a Government servant, who has hitherto been in the employ of the Defence Department and subject to the Civil Service Regulations, should, on his permanent transfer to the Civil Department, be regulated under F. R. 77 (b) and not under F. R. 77 (d). Any temporary service rendered by such a Government servant under the Civil Service Regulations counts for leave under S. R. 286.

[File No. 303 Audit of 1928.]

(iii) *Treatment of the “full pay leave” for 60 days admissible annually to Sub-Assistant Surgeons of the Indian Medical Department for the purposes of the Fundamental Rules.*—The full pay leave admissible annually to the Sub-Assistant Surgeons of the Indian Medical Department under paragraph 79 (ii) of the Regulations for the Medical Services of the Army in India shall, on their substantive appointment to permanent posts in Civil employ, be treated as privilege leave for the purposes of the Fundamental Rules.

[G. I., F. D., letter No. F.7 (31)-R. I./33, dated the 10th May 1933,—File No. 45 Audit of 1933.]

13. F. R. 77 (c).

Leave Account of Military Commissioned Officers in permanent civil employ who revert permanently to the Defence Department and are again transferred to the Civil Department and become subject to F. Rs.—The net amount of leave in the officer's leave account under the Fundamental Rules on the date of his reversion to the Defence Department should be credited to his leave account when he again becomes subject to those rules and his leave account should be drawn up in the following manner:—

- (1) Net amount of leave under Fundamental Rules at credit on the date of reversion to the Defence Department; plus
- (2) the leave on average pay under F. R. 100 at credit on the date on which he again becomes subject to the Fundamental Rules; plus

- (3) one-eighth of the period spent on duty and on privilege leave from the date of reversion to the Defence Department to the date on which he again becomes subject to these rules; *plus*
- (4) five-twenty-seconds or two-elevenths of the period spent on duty subsequent to that date, according as he is subject to the special or the ordinary leave rules.

[File No. 158 Audit of 1929.]

14. F. R. 77 (d).

Calculation of the amount of leave to be credited to the leave account of a Government servant, other than a Military Commissioned Officer, on his permanent transfer from Military to Civil employ.—In calculating the amount of leave that should be credited to the leave account of a Government servant, other than a Military Commissioned Officer, on his permanent transfer from Military to Civil employ, clause (d) of F. R. 77 should be read with the provisions of the preceding clauses of that Rule, so that such portion of the Government Servant's Military duty as, under the rules for the time being in force, count for pension should be reckoned as duty for the calculation of the amount of leave to be credited under clause (b) of the Rule.

In the same connection, a further point for consideration is whether, in cases where a portion of the Military Service, which is allowed to count for Civil leave under clause (d), was rendered prior to the 24th July 1923, the date on which "domicile" was adopted as the sole criterion for eligibility for admission to the benefits of the special leave rules, the proportion for the calculation of the credit in respect of that portion of the military service should be one-eighth or one-twelfth. This point will be decided by the Governor General in Council in each case as it arises on its merits.

[File No. 192 Audit of 1925.]

15. F. R. 78 (a).

Debit of leave on average pay taken under F. R. 100 against the leave account.—Leave on average pay taken under F. R. 100 should not be debited against the leave account under F. R. 78 (a).

[G. I., F. D., letter No. F. 7 (I) R. I./34, dated the 16th January 1934,—File No. 237 Audit of 1933.]

16. F. R. 81 (b).

(i) *Grant of leave to Government servants under the ordinary leave rules producing medical certificate or proceeding out of India, Ceylon or Nepal.*—Under the proviso to sub-clause (ii) of this rule, if a Government servant on leave under the ordinary leave rules produces a medical certificate or proceeds out of India, Ceylon or Nepal during his leave, the period of leave on average pay that may be granted in excess of the period up to four months ordinarily admissible should be limited to the period actually covered by the medical certificate or spent elsewhere than in India, Ceylon or Nepal subject to the total maximum limit of 8 months on average pay admissible at one time.

If leave on average pay is applied for after a Government servant has had leave on half average pay in continuation of a period of leave on average pay either by the production of a medical certificate or by a Government servant proceeding out of India, Ceylon, or Nepal, the period of leave on average pay that may then be granted should be similarly limited to the period actually covered by the medical certificate or spent elsewhere than in India, Ceylon or Nepal. The grant of the leave should also be so regulated that the total period of leave on average pay during that spell of leave does not exceed 8 months. In such cases the total period of leave on average pay shall be treated as one continuous spell of leave on average pay in order to determine whether the first four months of the leave should be treated as privilege leave for purposes of pension.

[Files Nos. 75 Code of 1922 and 30 Audit of 1924.]

(ii) *Application of the maximum limits laid down in F. R. 81 (b) in cases where (i) special disability leave on average pay is taken under F. R. 83 (7) (b) and (ii) ordinary leave is combined with, or interpolated between, periods of special disability leave under F. R. 83 (4).*—(1) In addition to leave on average pay for four months under F. R. 83 (7) (a) which is not debitable to the leave account, the maximum amount of leave on average pay that can be taken whether under F. R. 83 (7) (b) or under F. R. 81 (b) or both can be only eight months. This follows from a consideration of the wording in F. R. 83 (7) (b), under which a Government servant is allowed to draw leave salary equal to average pay for a period not exceeding the period which would otherwise be admissible to him as leave on average pay. Under F. R. 81 (b) this period is limited to eight months under clause (i) or four months under clause (ii) which may be extended by another four months in certain circumstances [*vide* proviso to clause (ii)]. In case leave on average pay for eight months, if admissible under F. R. 81 (b), is all taken under F. R. 83 (7) (b), no further leave on average pay can be taken under the provisions of the former rule. The total leave on average pay that can be granted to a Government servant therefore is only twelve months, *viz.*, four months under F. R. 83 (7) (a) and eight months under F. R. 83 (7) (b) or under F. R. 81 (b) or both.

(2) Under F. R. 83 (4) special disability leave can be combined with leave of any other kind. There is no objection to the interpolation of ordinary leave between periods of special disability leave provided that the limits laid down in F. R. 81 (b) are not exceeded in respect of leave on average pay other than special disability leave taken under F. R. 83 (7) (a). An amplification of F. R. 83 (4) has not been considered to be necessary, as F. R. 81 (b) indicates clearly that for the calculation of the maximum, leave on average pay other than such leave taken under F. R. 83 (7) (a) should not be excluded.

[G. I., F. D., U. O. No. 1856-R. I., dated the 1st September 1934,—File No. 143 Audit of 1934.]

(iii) *Admissibility of leave on average pay in continuation of leave already sanctioned on average pay on medical certificate or elsewhere than in India, Ceylon or Nepal.*—If, under the operation of the proviso to F. R. 81 (b) (ii), the maximum amount of leave on average pay admissible at a time is increased, further leave on average pay may not be granted

in continuation, unless such leave is taken on medical certificate or is spent elsewhere than in India, Ceylon or Nepal, but such leave on average pay which may be taken on medical certificate or outside India, Ceylon or Nepal upto a maximum of 12 months in a Government servant's whole service, if due, does not consume the leave on average pay which may be taken without medical certificate.

[File No. 199 Audit of 1931.]

17. F. R. 81 (c).

(i) Except in the case of leave not due for which a Government servant may be eligible under Note (ii) to F. R. 78, "leave not due" may in no case be granted unless the sanctioning authority is satisfied that, as far as can be reasonably foreseen, the Government servant will return to duty and earn it. When, however, such leave has once been granted, it should be allowed to stand, unless the Government servant otherwise desires, even if he proves unable to earn it by subsequent duty.

[G. I., F. D., letter No. F. 46-R. I./29, dated the 6th May 1929,—File No. 61-Audit of 1929.]

(ii) *Question whether the expression "other leave" in the condition "when no other leave is by rule admissible" occurring in F. R. 85 (a) includes "leave not due".—See audit instruction relating to F. R. 85 in paragraph 23 (ii) of this Chapter.*

[File No. 161 Audit of 1933.]

(iii) *Treatment to be accorded to officers who apply to retire on proportionate pension while they are on leave not due on medical certificate in England.—See audit instruction relating to F. R. 87 in paragraph 25 (ii) of this Chapter.*

18. F. R. 81 (d).

Maximum limit of continuous absence on leave combined with vacation.—The limit of 28 months of continuous absence prescribed in this Rule includes the period of vacation, if any, with which leave is combined.

[File No. 217 Audit of 1923.]

19. F. Rs. 81 (d) and 88.

(i) *Interpretation of the expression "continuous absence from duty on leave".—The expression "continuous absence from duty on leave" occurring in these Rules does not include absence on extraordinary leave.*

[Files Nos. 433 and 440 Audit of 1923.]

(ii) *Combination of ordinary leave with "special leave" granted in connection with the award of Commonwealth Fund Service Fellowships.—The expression "continuous absence from duty on leave" occurring in these Rules includes absence on "special leave" granted in connection with the award of Commonwealth Fund Service Fellowships, if, owing to a com-*

bination of ordinary leave with such "special leave" the aggregate period of absence exceeds 28 months.

[Letter from the India Office to the Government of India in the Home Department, No. S. and G. 4892-32, dated the 19th October 1932,—File No. 182 Audit of 1932.]

20. F. R. 82.

(i) The restrictions on the combination of leave and vacation which were imposed by Article 278, C. S. R., are not perpetuated under the Fundamental Rules. Such combination is, however, under the latter rules, subject to the condition mentioned in F. R. 82 (d), and it is thus permissible to allow a vacation to intervene between two periods of leave. Similarly, vacations may be prefixed or affixed to leave or both prefixed and affixed.

[G. I., F. D., letters Nos. F.—212-C. S. R., dated the 7th November 1924, and D. 541—R. I. 28, dated the 24th February 1928,—File No. 63 Audit of 1928.]

(ii) *Leave earned by Government servants of vacation departments on coming under the Fundamental Rules.*—The reduction by one month for each year of duty in which the Government servant has availed himself of the vacation as required to be made under this rule is intended to be made in respect of leave earned and vacation taken from 1st January 1922.

Thus, in the case of Government servants of vacation departments, the leave credited to their leave account under F. R. 77 will be—

- (1) privilege leave at their credit on 1st January 1922, *i.e.*, privilege leave earned under Articles 272 to 275, Civil Service Regulations, *plus*
- (2) one-eighth (or one-twelfth) of the period spent on duty or vacation (or privilege leave) up to 31st December 1921, *plus*
- (3) five-twenty-seconds (or two-elevenths) of the period spent on duty or vacation from 1st January 1922.

From this a reduction will be made of one month for each year of duty in which the Government servant avails himself of the vacation after 1st January 1922. Similarly, the total leave admissible under F. Rs. 81 (a) and 81 (b) will be reduced by one month for each year of duty in which the vacation is taken after 1st January 1922.

[Files Nos. 1 Reforms of 1922 and 269 Audit of 1928.]

(iii) *Reduction of leave in the leave account of Government servants of vacation departments.*—The term "each year of duty" should be interpreted to mean, not a calendar year in which duty is performed, but twelve months of actual duty. If the Government servant has enjoyed such vacation as falls within a period of twelve months beginning on the day on which he begins his duty on return from leave or otherwise, then one month should be deducted from his leave account. It does not matter whether the day on which this year ends falls in a vacation in the succeeding calendar year. The only question is whether the Government servant has enjoyed such vacation as fell within the period of one year as interpreted above.

If, to take an example, a Government servant before going on leave has not completed a full year of duty (including vacation) during the course of the second calendar year, then the fraction of one month which should be deducted from the leave account is the fraction which the period of duty, including vacation, bears to the whole year. If, to take a further complication, he has not enjoyed the whole of the vacation which fell during that period of less than a year, then the amount which should be deducted is the proportion of the period, which the proportion of vacation actually enjoyed bears to the whole period of vacation which fell within that period.

In the case of Government servants who are allowed two vacations in the year instead of one, the periods of the two vacations should be regarded as combined into one.

[File No. 483-Admn. of 1925.]

(iv) *Leave in Vacation Departments.*—The amount credited to the leave account under F. R. 82 (c) as well as that added to the maximum under F. R. 81 (a) should be the actual amount of additional leave taken under the former rule and not the total amount theoretically permissible, viz., one month for every two years of duty.

[File No. 1 Reforms of 1922.]

21. F. R. 83.

Application of the maximum limits laid down in F. R. 81 (b) in cases where (i) special disability leave on average pay is taken under F. R. 83 (7) (b) and (ii) ordinary leave is combined with, or interpolated between, periods of special disability leave under F. R. 83 (4).—See audit instruction relating to F. R. 81 (b) in paragraph 16 (ii) of this chapter.

[File No. 143 Audit of 1934.]

22. Study Leave Rules made under F. R. 84.

(i) *The limit of 28 months of absence includes the period of vacation, if any.*—The limit of 28 months of absence from an officer's regular duties prescribed in Rule 2 includes the period of vacation, if any, with which study leave and other leave may be combined.

[Files Nos. 65 Audit of 1924 and 137 Code of 1922, Part II.]

(ii) *Admissibility of study allowance during vacation under Rule 12.*—A Government servant of a vacation department can draw study allowance during vacation if he prosecutes his studies during the period. The period of such a vacation will be taken into account in calculating the maximum period of two years for which study allowance is admissible.

[G. I., F. D., letter No. F-12-VI-R. I./28, dated the 30th April 1928,—File No. 98 Audit of 1928.]

23. F. R. 85.

(i) *Extraordinary leave without pay.*—Extraordinary leave without pay granted under the rules of the Civil Service Regulations will not also be debited against the leave account under Note 2 to F. R. 78.

[File No. 123 Code of 1922.]

(ii) *Question whether the expression "other leave" in the condition "when no other leave is by rule admissible" occurring in F. R. 85 (a) includes "leave not due".*—"Leave not due" applied for by a Government servant with or without medical certificate is "leave admissible under rule", and in cases where "leave not due" can be granted the grant of extraordinary leave under F. R. 85 will be irregular unless the latter kind of leave is specifically applied for in writing.

[G. I., F. D., U. O. Memorandum No. F-7 (59)-F./33, dated the 25th October 1933,—File No. 161 Audit of 1933.]

24. F. R. 86.

A Government servant retained in service after the age of compulsory retirement is entitled to earn leave under clause (b) of F. R. 86 and the debit balance, if any, on the date he attained that age should be considered as wiped off.

[G. I., F. D., letter No. F-12 (31)-R. I.-32, dated the 30th May 1932,—File No. 86 Audit of 1932.]

(ii) *Definition of "age".*—See audit instruction relating to F. Rs. 56 and 86 in paragraph 2, Chapter IX of section I.

(iii) *Date of retirement of a ministerial Government servant.*—See audit instruction relating to F. Rs. 56 (b) and 86 in paragraph 5, Chapter IX of Section I.

(iv) The period of 6 months mentioned in F. R. 86 includes any period of vacation with which leave is combined.

[File No. 264 Audit of 1935.]

25. F. R. 87.

(i) *Allowance of 10s. 6d. a day granted to King's Honorary Physicians and Surgeons who are Lieutenant-Colonels and Brevet Colonels, Indian Medical Service.*—This allowance is payable in full during leave under the Fundamental Rules, provided that the total emoluments during leave of such officers shall in future be subject to the maxima prescribed in F. R. 89.

[G. I., F. D., Endorsement No. F-69-R. I.-29, dated the 6th June 1929 and G. I., F. D., No. F-15 (15)-R. I.-31, dated the 4th July 1931,—File No. 243 Audit of 1928.]

(ii) *Treatment to be accorded to officers who apply to retire on proportionate pension while they are on leave not due on medical certificate in England.*—Officers who are permitted to retire on proportionate pension after enjoying a period of leave not due on medical certificate should be permitted to retain the leave salary paid to them while on leave not due and should be retired with effect from the date on which their application for permission to retire is sanctioned.

[G. I., F. D., endorsement No. F-7-(29)-R. I./33, dated the 3th May 1933,—File No. 92 Audit of 1933.]

(iii) *A non-gazetted Government servant proceeding on leave from a gazetted post.*—A Government servant who holds substantively a non-

gazetted permanent post, but proceeds on leave from a gazetted post, should be regarded as a gazetted officer for the purposes of F. R. 87.

[G. I., F. D., No. F-175-C. S. R.-25, dated the 11th July 1925, and F. 175-C. S. R.-25, dated the 18th July 1925,—File No. 358 Audit of 1923 and File No. 294 Audit of 1927.]

(iv) *Interpretation of the words “who was in service on the 24th day of August 1927” occurring in the first proviso.*—(1) A Government servant who was not holding substantively a permanent post on the 24th August 1927, but was holding a temporary post or officiating in a permanent post, has no claim under this proviso.

(2) A Government servant who was in permanent Government service on or before the 24th August 1927, and was therefore entitled to the privilege under this proviso, will retain that privilege when re-appointed after resignation or discharge or re-instated after dismissal, if he is allowed to count his past service for leave under F. R. 65 (a) or (b).

(3) A Government servant who was holding, on probation, a permanent post on the 24th August 1927, and had no lien on any other post, is not entitled to the concessions admissible under this proviso, since his leave is *absolutely* governed by F. R. 104 and not by the rules in Sections I to V of Chapter X of the Fundamental Rules—*cf.*, F. R. 58.

[(1) G. I., F. D., No. F-31-R.-28, dated the 3rd April 1928,—File No. 54 Audit of 1928.

(2) G. I., F. D., No. E-31-R. I.—28, dated the 15th August 1928,—File No. 188 Audit of 1928.

(3) File No. 294 Audit of 1927.]

(v) *Interpretation of the term “pay” in the expression “the pay which he would draw” occurring in the same proviso.*—This term should be interpreted as including “special pay”, whether attached to a post or personal to a particular Government servant, since in either case the Government servant would draw it in the post which he holds substantively.

[G. I., F. D., letter No. F-374-C. S. R.-26, dated the 27th November 1926,—Files Nos. 460-Admn. of 1926 and 294 Audit of 1927.]

(vi) *Interpretation of the words “permanent post” occurring in the same proviso.*—The permanent post may be a post on which the Government servant's lien has been suspended, if he holds a lien on no other permanent post.

[F. D., U. O. No. 787-C. S. R., dated the 2nd March 1926,—Files Nos. 358 Audit of 1923 and No. 294 Audit of 1927.]

(vii) *Interpretation of the words “at the time of taking leave” occurring in the same proviso.*—The phrase “at the time of taking leave” denotes a point in time and that point is the moment at which leave begins. If, therefore, a Government servant proceeds on leave with effect from the forenoon of a day on which an increment falls due, this increment cannot be taken into account in the calculation of his leave salary. His increment does not begin to accrue until the previous midnight is past, and by that time he is assumed to be on leave and therefore incapable of drawing increment because he is no longer on duty.

[G. I., F. D., No. F-454-R. I.-27, dated the 10th December 1927, and G. I., F. D., No. F-454-R. I.-27, dated the 23rd March 1928,—File No. 294 Audit of 1927.]

26. F. R. 88.

(i) The period of 28 months mentioned in this Rule includes the period of vacation, if any, with which leave is combined.

[File No. 139 Audit of 1925.]

(ii) *Interpretation of the expression "continuous absence from duty on leave".*—See audit instruction relating to F. R. 81 (d) in paragraph 19 (i) of this Chapter.

27. F. R. 89.

Vacation treated as the equivalent of leave on average pay.—The intention is that vacation should be treated as the equivalent of leave on average pay for the purpose of this Rule and of the Government of India, Finance Department, Resolution No. 1289-C. S. R., dated the 10th January 1922.

[File No. 182 Code of 1922.]

28. F. Rs. 89 and 90.

Rate of conversion of leave salary paid in sterling for the purpose of applying the rupee limits prescribed in F. Rs. 89 and 90.—When a portion of the leave salary is paid in sterling it should, for the purpose of applying the rupee limits of leave salary prescribed in F. Rs. 89 and 90, be converted into rupees at the rate of 1s. 6d. to the rupee.

[(1) G. I., F. D., letter No. F-177-C. S. R., dated the 1st June 1925,—File No. 93 Audit of 1925.]

(2) File No. 100 Audit of 1929.]

29. F. R. 90.

Interpretation of the term "average pay" occurring in F. R. 90 in respect of non-gazetted Government servants.—The words "average pay" used in F. R. 90 should be interpreted in terms of F. R. 9 (2) and not be taken as the pay which the non-gazetted Government servant would draw in the permanent post held substantively by him at the time of taking leave, if this pay be more than the average pay.

[G. I., F. D., letter No. F-7 (30)-R. I./33, dated the 10th May 1933,—File No. 81 Audit of 1933.]

30. F. R. 91.

(i) *Vacation treated as equivalent of leave on average pay.*—The intention is that vacation should be treated as equivalent of leave on average pay for the purpose of proviso (a) to F. R. 91 (2).

[File No. 190 Audit of 1930.]

(ii) *Procedure for the drawal of leave salary under clause (4) of F. R. 91.*—If leave salary due in respect of any portion of leave out of Asia and payable to a Government servant in sterling remains undrawn through the late arrival of a steamer, it may be held to be non-drawal through no fault of the Government servant concerned and drawal in India may be permitted as a matter of course.

[G. I., F. D., letter No. F-50-R. I.-28, dated the 28th March 1928,—File No. 157 Audit of 1928.]

31. F. Rs. 91 and 92.

Application of the benefit of sterling minimum admissible under F. R. 90.—Under F. R. 91 (2) (b) read with F. R. 92, a Government servant who spends not more than one month of his leave in Asia prior to embarkation to spend the balance elsewhere is entitled to draw leave salary in respect of the entire period of his leave at the privileged rates and subject to the sterling minima prescribed in F. R. 90.

[U. O. Memo. from the Govt. of India in the Finance Department No. F.—74-R.-I.—23, dated the 6th June 1928,—Files Nos. 126 Audit of 1928 and 100 Audit of 1929.]

32. F. R. 94 (a).

Leave to Members of the Executive Council of the Governor General.—Subject to any special orders by the Government of India to the contrary, leave of absence granted to a Member of the Executive Council of the Governor General (if taken out of India) commences on the day after such Member embarks at any port in India, excluding Aden, and ends on the day before he disembarks at any port in India, excluding Aden; provided always that such Member has not been relieved of the charge of his office until he embarks and that he resumes charge immediately upon his disembarkation.

[C. S. R., Art. 538.]

33. F. R. 98.

'Modification' (a) in this Rule does not override rule 16 of the High Court Judges (India) Rules, 1922, which prescribes the amount of leave salary payable during leave, but is to operate in addition to rule 16 of the High Court Judges Rules.

[File No. 248 Audit of 1925.]

34. F. R. 100.

(i) *Calculation of leave on average pay of military officers in civil employ who remain subject to military leave rules.*—In reckoning service for the purpose of calculating leave to military officers in temporary civil employ, a period of six months should be excluded after the expiry of the privilege leave mentioned in F. R. 100 (a) (i) whether this is taken by itself or combined with other leave.

[File No. 167 Audit of 1926.]

(ii) In the case of a military officer to whom privilege leave was granted under the military rules in respect of a particular official year instead of a calendar year, service for leave under the civil rules should reckon from the first day of the next official year.

[File No. 48 Audit of 1932.]

CHAPTER XI.—JOINING TIME.

1. F. R. 105 (a).

Admissibility of Joining time to Government servants placed on training under F. R. 9 (6) (b).—The time reasonably required for the journeys between the place of training and the stations to which a Government servant is posted immediately before and after the period of training should be treated as part of that period. This ruling is not intended to apply to probationers holding "training posts", which they may be considered as taking with them on transfer. Such probationers are entitled to joining time when transferred.

[G. I., F. D., letter No. F.76-R. I.—29, dated the 20th June 1929,—File No. 110 Audit of 1929.]

2. F. R. 105 (b).

The intention of sub-clause (i) of this Rule is that joining time should be allowed to those Government servants who are granted privilege leave or leave on average pay for not more than four months, or those who are granted privilege leave up to a maximum of six months under the special war concession, and who are transferred to a new station on the termination of such leave.

[Files Nos. 75 Audit of 1922 and 1 Reforms of 1922.]

3. F. R. 105 (b) (i) and S. R. 300.

Joining time on change of appointment during leave.—In the case of a Government servant who is appointed while on leave on average pay of not more than four months' duration to a post other than that from which he took leave the full joining time calculated under S. R. 300 is admissible irrespective of the date on which the orders of transfer were received by the Government servant concerned. Should the Government servant join his new appointment before the expiry of such leave plus the joining time admissible, the period short taken should be considered as leave not enjoyed and a corresponding portion of the leave sanctioned should be cancelled without any reference to the authority which granted the leave. If, in any case, the Government servant desires not to avail himself of the full period of joining time admissible, the periods of leave and joining time should be adjusted with reference to such option.

(1) G. I., No. 5119-F D., dated the 4th October 1901,—File No. 346 Audit of 1923.

(2) G. I., F. D., U. O. Memo. No. D.-1708-R. I./28, dated the 8th May 1928,—File No. 108 Audit of 1928.

(3) G. I., F. D., U. O. No. 295-R. I., dated the 8th February 1933,—File No. 12 Audit of 1933.]

4. F. R. 105 (b) (i) and (c).

Joining time on return from leave combined with vacation.—If vacation is combined with leave, joining time should be regulated under clause (b) (i) of F. R. 105 if the total period of leave on average pay and vacation combined is of not more than four months' duration and under clause (c) if the leave out of India and vacation combined is more than four months.

[File No. 231 Audit of 1923.]

5. F. R. 105 (c).

(i) Joining time under F. R. 105 (c) is reckoned from the date of disembarkation at an Indian Port. Colombo is not regarded as an Indian Port for this purpose.

[G. I., F. D., U. O. Memo. No. D.-1286-R. I.-28, dated the 28th March 1928,—File No. 354 Audit of 1927.]

(ii) Joining time under F. R. 105 (c) is admissible to a Government servant for organising his domestic establishment even if he does not make any journey from the port of disembarkation.

[G. I., F. D., letter No. F.-142-R. I.-28, dated the 29th December 1928,—File No. 329 Audit of 1928.]

(iii) *Joining time to military officers in civil employ.*—Joining time under F. R. 105 (c) is admissible to military officers in civil employ on their return from military furlough out of India.

[File No. 231 Audit of 1930.]

6. F. R. 105 (c) and (d).

Admissibility of Joining time to Government servants who return from leave and are posted for duty in "remote locality".—A Government servant who returns from leave of not more than four months' duration and who is reposted to the same "remote locality" from which he proceeded on leave or a Government servant who returns from leave, other than leave on average pay, not exceeding four months and who is posted to a remote locality must reach the "fixed point" within the period of his leave, and the joining time for the journey from the "fixed point" onwards is governed by the Supplementary Rules framed under F. R. 105 (d).

If the Government servant returns from leave out of India for a period exceeding four months' duration, the termination of his leave is governed by F. R. 68 and the joining time for the journey (a) from the port of disembarkation to the "fixed point" and (b) from the "fixed point" to the remote locality, irrespective of whether it is the *same* locality from which he proceeded on leave or not, onwards is governed by the Supplementary Rules framed under F. R. 105 (c) and F. R. 105 (d) respectively. The Government servant should be paid under F. R. 107 (b) for the portion of the joining time regulated under F. R. 105 (c) and under F. R. 107 (c) for the portion regulated under F. R. 105 (d).

(1) G. I., F. D., U. O. No. 4147-R. I., dated the 30th September 1930,—File No. 175 Audit of 1930.

(2) G. I., F. D., U. O. No. 756-R. I., dated the 9th April 1934,—File No. 78 Audit of 1934.

(3) G. I., F. D., U. O. No. 2914-R. I., dated the 10th January 1935,—File No. 36 Audit of 1935.]

7. F. R. 107.

(i) *Transfer of charge.*—No extra pay (where the transfer involves the grant of extra pay) can be drawn in any case by a relieving Government servant until the transfer is complete, but as far as ordinary pay and allowances are concerned, an exception may be made to the general rule

in all cases in which the charge to be transferred (whether a division, a sub-division or other charge) consists of several scattered works which the relieving and relieved Government servants are required, by the orders of a superior officer, to inspect together before the transfer can be completed. The relieving Government servant will be considered as on duty if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. While so taking over charge, the relieving Government servant will draw—

- (i) if he is transferred from a post which he holds substantively, his presumptive pay in that post,
- (ii) if he is transferred from a post which he has held in an officiating capacity, the officiating pay admissible in that post provided it is not more than the pay he would draw after the transfer is complete; otherwise, his presumptive pay in the permanent post on which he had a lien prior to transfer,
- (iii) if he returns from leave, his presumptive pay in the post on which he retained a lien during the leave.

NOTE 1.—The power vested in the Superintending Engineer under this audit instruction has been delegated to all officers, whether permanent or officiating, in charge of Canal Divisions in the United Provinces, in respect of lower subordinates and members of the Subordinate Engineering Service in the Irrigation Branch. In consequence of this delegation charge certificates will in future be transmitted by the Divisional Officer direct to the Accountant-General.

NOTE 2.—This audit instruction is also applicable to the Telegraph Engineering and Wireless branches of the Indian Posts and Telegraphs Department, the Head of a Circle and the Director of Wireless respectively taking the place of the Superintending Engineer.

[(1) P. W. D. Code, Paragraph 382 (10th Edition),—Files Nos. 260-Admn. of 1925 and 212 Audit of 1929.

(2) Files Nos. 159 Audit of 1930, 23 Audit of 1931, 24 Audit of 1931 and 194 Audit of 1931.

(3) Memorandum No. S. 199/1/33, dated the 18th September 1934, from the Financial Adviser, Posts and Telegraphs,—File No. 198 Audit of 1934.]

(ii) The words “if he had not been transferred” in clause (a) of F. R. 107 should be interpreted in the sense “if he had continued in the old post.”

[G. I., F. D., letter No. F.-15 (32)-R. I.-31, dated the 7th December 1931,—File No. 230 Audit of 1931.]

(iii) The words “in his post” occurring in clause (c) of F. R. 107 mean “in his post in the remote locality” even in the case of a Government servant on straight transfer.

[G. I., F. D., letter No. F. 3 (6)-R. I./35, dated the 19th February 1937,—File No. 36 Audit of 1935]

CHAPTER XII.—FOREIGN SERVICE.

1. F. R. 109.

(i) *Government servants on foreign service prior to 1st January 1922 and coming under the new leave rules.*—The rules in Chapter XII of the Fundamental Rules apply to those Government servants only, who are transferred to foreign service after the 1st January 1922. Those transferred previously remain subject to the rules in force at the time of transfer. Government servants of the latter class are, however, entitled to take the benefit of the other rules in the Fundamental Rules and will be adjudged to have elected to do so if they do not exercise the option given by F. R. 58. To cover cases in which such government servants come under the new leave rules it has been ruled—

- (1) that their pay in foreign service shall be treated as pay for the purpose of calculating leave-salary, and
- (2) that the obligation of foreign employers to pay a portion of leave allowances during privilege leave shall be held to continue during the first four months of any period of leave on average pay.

[File No. 1 Reforms of 1922.]

(ii) *Application of Fundamental Rules to extensions of foreign service originally sanctioned under the old rules.*—Extensions of foreign service ending on and after the 1st January 1922, of Government servants who were transferred to foreign service prior to that date, should be treated as fresh transfers and dealt with under the Fundamental Rules.

[File No. 498-E. of 1923.]

2. F. R. 110.

(i) *Foreign Service in Nepal is foreign service outside India.*—For the purpose of the “foreign service” rules, Nepal should be treated as outside India. This decision takes effect from the 23rd February 1927.

[G. I., F. D., U. O. Memo. No. F. I.-XI-R. I.-28, dated the 20th June 1928,—File No. 25 Audit of 1928.]

(ii) *Authority competent to sanction transfers to foreign service.*—The Government which would be entitled to recover pension contribution on behalf of a Government servant lent to foreign service should be regarded as the local Government competent to sanction his transfer to foreign service for the purpose of F. R. 110 (c).

[File No. 521-N. G. E. of 1929.]

3. F. R. 114.

Procedure on retirement of Government servants on foreign service.—When any Government servant lent on foreign service conditions retires from Government service without, at the same time, retiring from the service of his foreign employer, the Audit Officer shall communicate to the foreign employer through the usual authorities a statement showing the date of retirement and the amount of pension drawn from Government so as to give the foreign employer the opportunity, if he be so inclined, of revising the existing terms of employment.

[C. S. R., Art. 760.]

4. F. R. 116.

The leave-salary contribution for the period of joining time taken by a Government servant in continuation of leave under clause (b) of F. R. 105 before reversion from foreign service should be calculated on the pay he was getting immediately before he proceeded on leave.

[G. I., F. D., U. O. Memo. No. F. 1 (21)-R. I./35, dated the 8th October 1935,—File No. 218 Audit of 1935.]

5. F. Rs. 116 and 117.

(i) *General principles regarding recovery of contributions for leave-salary and pension.*—When a Government servant is transferred to foreign service, or when the period of foreign service of a Government servant is extended, it should be stipulated that the contributions for pension and leave salary or for pension alone, as the case may be, will be recoverable at the rates in force from time to time in accordance with orders issued by the Governor General in Council under F. R. 116. Similarly, if the officer is on a non-pensionable footing and is subscribing to a Contributory Provident Fund, and if he is allowed to retain this privilege while in foreign service, the orders should specify the arrangement made with reference to the Resolution of the Government of India in the Finance Department, No. D—484-R. II, dated the 15th February 1930, and state that these will be subject to amendment consequent upon any revision of the orders contained in that Resolution.

[G. I., F. D., letter No. F. I.-XXIV-R. I.—29, dated the 23rd August 1929,—Files Nos. 128 Audit of 1929 and 281 Audit of 1928.]

(ii) *Basis for calculation of pension in the case of non-superior officers transferred to foreign service before the 5th September 1928.*—Non-superior officers transferred to foreign service before the 5th September 1928 referred to in paragraph 5 of the G. I., F. D. Resolution No. F. 81 R. I./24, dated 11th February 1929, are entitled, irrespective of the rate of pension contribution prescribed for them, to a pension calculated wholly or partly, as the case may be, on the pay drawn by them in foreign service.

[G. I., F. D., letter to the A. G., Madras, No. F. 1 (44)-R. I./31, dated the 19th December 1931,—File No. 301 Audit of 1928.]

6. F. R. 123 (a).

Treatment for purposes of pension of leave granted by foreign employers out of India to Government servants lent to them.—See audit instruction relating to Articles 407 and 408, C. S. R. in paragraph 17 (i), Section III.

[File No. 26 Audit of 1932.]

CHAPTER XIII.—SERVICE UNDER LOCAL FUNDS.

1. F. R. 128.

(i) Employees of local funds administered by Government who are not paid from general revenues and are therefore not Government servants are subject to the provisions of Chapters I to XI of the Fundamental Rules.

[File No. 39 Audit of 1924.]

(ii) The expression 'local funds which are administered by Government' means funds administered by *bodies* which by law or rule having the force of law come under the control of Government *in regard to proceedings generally* and not merely in regard to specific matters, such as the sanctioning of the budget or sanction to the creation or filling up of particular posts or the enactment of leave, pension or similar rules; in other words, it means funds over whose expenditure Government retains complete and direct control.

[File No. 132 Audit of 1935.]

Section II.—Audit Instructions relating to the Supplementary Rules made by the Governor General in Council.

1. General.

(i) *Rules applicable in respect of claims to travelling allowance.*—A Government servant's claims to travelling allowance should be regulated by the rules in force at the time the journey, in respect of which they are made was undertaken.

[File No. 260 Audit of 1923.]

(ii) *Admissibility of compensatory allowance during the period of recess at a hill station.*—A Government servant visiting a hill station on recess may draw, for a maximum period of four months out of the total sanctioned duration of his recess in any one financial year, all compensatory allowances admissible to him at his headquarters except conveyance allowances of any kind. The amount of conveyance allowances will be reduced by one-half during every period spent in recess.

[G. I., F. D., Office Memorandum No. F.-3-R. I.—31, dated the 12th March 1931,—Files Nos. 251 Audit of 1929 and 229 Audit of 1930.]

2. S. R. 1, Note 1.

The Governor-General in Council has declared that in respect of divisional accountants whose travelling allowance is governed by the Supplementary Rules framed by the respective Provincial Governments the officers of the Indian Audit Department shall exercise in regard to the Supplementary Rules of Provincial Governments all the powers which they, in the case of other classes of Government servants, exercise in respect of the Supplementary Rules of the Central Government, where there is no inconsistency between the former and the latter rules.

[G. I., F. D., letter No. F. 5 (51)-R. I./36, dated the 29th May 1936,—File No. 131-N. G. E. of 1936.]

3. S. R. 2 (8).

The term 'legitimate children' in the Rule does not include adopted children except those adopted under the Hindu law.

[File No. 245 Audit of 1930.]

4. S. R. 6 (a).

(i) When vacation is combined with leave, the entire period of vacation and leave should be taken as one spell of leave for the purpose of S. R. 6. (a).

[File No. 251 Audit of 1929.]

(ii) "Leave" as defined in S. R. 6 (a) includes extraordinary leave.

[G. I., F. D., U. O. No. 4142-Ex. II, dated the 27th September 1934,—File No. 151 Audit of 1934.]

5. S. Rs. 6-A, 6-B, 6-C, 6-D, 7 and 7-B.

Certificate regarding the likelihood of the Government servant's return to duty or post mentioned in S. Rs. 6-A, 6-B, 6-C, 6-D, 7 and 7-B.—To

obviate all misunderstanding, the authority sanctioning the leave or transfer should invariably embody in the sanctioning orders, in terms of the Rules cited above, a certificate regarding the likelihood of the Government servant returning to the post or station as the case may be.

[Files Nos. 251 Audit of 1929 and 155 Audit of 1936.]

6. S. Rs. 6, 6-B and 6-C and G. I. F. D. Resolution No. D. 5037-C.S.R., dated 10th October 1924.

Drawing of compensatory allowance during leave.—The drawing during leave of the compensatory and house rent allowances sanctioned in the Government of India, Finance Department, Resolution No. D. 5067-C.S.R., dated 10th October 1924, should be regulated by S. Rs. 6, 6-B and 6-C.

[G. I., F. D., letter No. F. 226-C. S. R., dated the 2nd March 1925,—Files Nos. 305 Audit of 1924 and 251 Audit of 1929.]

7. S. R. 11.

If any fee to which the Rule applies exceeds Rs. 50 non-recurring or Rs. 50 a year recurring, one-third of the total amount payable should be credited to general revenues, provided that the amount retained by the Government servant concerned will not, merely owing to the operation of the Rule, be reduced below Rs. 50 if non-recurring or Rs. 50 a year if recurring.

Non-recurring and recurring fees should be dealt with separately and should not be added, for the purpose of crediting one-third to general revenues under the Rule. In the case of the former the limit of Rs. 50 prescribed in the Rule should be applied in each individual case, and in the case of the latter the limit should be applied with reference to the total recurring fees for the financial year.

[1] G. I., F. D., letter No. F. 1 (III)-Ex. II/35, dated the 13th April 1935,—File No. 126 Audit of 1935.

[2] G. I., F. D., letter No. F. 1/III/Ex. II, dated the 11th October 1935,—File No. 126 Audit of 1935.]

8. S. R. 31.

The sanction of the Government of India is not required to the claim for road mileage by the Head of a Department for a journey performed by road between places connected by railway. The signature of the Head of the Department on the travelling allowance bill will be sufficient for the purpose of S. R. 31, provided that the travelling allowance bill is accompanied by a statement specifying clearly the public interest served by a journey by road which would not have been served had the journey been made by railway. It will be open to the audit officer to refer to the Government of India any case in which he considers that the concession has been abused.

[G. I., F. D., U. O. No. 2746-R. I., dated the 11th October 1933,—File No. 196 Audit of 1933.]

9. S. Rs. 32-A and 195 (c).

The intention underlying S. Rs. 32-A and 195-C is to allocate to the Controlling Officer, and not to the Audit Officer, the duty of seeing that the Government servant draws mileage allowance in accordance with

Section II.]**AUDIT INSTRUCTIONS.**

S. R. 32-A. The duty of reducing the travelling allowance with reference to the fare of the class of accommodation actually used by the Government servant being imposed on the Controlling Officer, Audit need not concern itself in the matter unless to point out to such authority any case of the kind which happens to come to its notice but which does not appear already to have come to the notice of the Controlling authority.

[File No. 175 Audit of 1934.]

10. S. Rs. 36 and 53.

Terminal or toll taxes.—(a) A terminal tax which is included in the railway or steamer fare, such as the terminal tax of half an anna levied by the East Indian Railway on passengers travelling to and from Howrah, forms part of the railway or steamer fare and should be allowed as such on all travelling allowance claims.

(b) The Rangoon Terminal Tax, limited to the amount actually paid in each case, should be admitted in the travelling allowance bills of Government servants passing through Rangoon on duty.

(c) The toll-tax at Naini Tal, limited to the amount actually paid in each case, should be allowed to Government servants of the fourth grade while travelling on duty between Kathgodam and Naini Tal.

[File No. 328 Audit of 1928.]

11. S. R. 38.

Through booking by Railway.—This Rule which reproduces the substance of Note 3 to Article 1011 of the Civil Service Regulations should be interpreted as allowing a Government servant the benefit of higher class fare for the entire journey only in cases where the Railway Company does not issue a through ticket for the class to which the Government servant is entitled for one portion of the line and for a higher class over another line or railway which does not provide accommodation of the former class.

[File No. 145 Audit of 1927.]

12. S. R. 51.

The term "pay" occurring in S. R. 51 should be held to include, as far as civil officers are concerned, all the emoluments drawn under F. R. 9 (21) (a) (i), (ii) and (iii), sterling overseas pay being converted for the purpose at 1s. 6d. to the rupee.

In the case of military officers in civil employ, the term should be held to include all the emoluments mentioned in F. R. 9 (21) (b).

[(1) G. I., F. D., U. O. No. 309-R. I., dated the 10th February 1934,—File No. 21 Audit of 1934.

(2) G. I., F. D., U. O. Memorandum. No. F. 5 (62)/R. I./34, dated the 7th July 1934,—File No. 74 Audit of 1934.]

13. S. R. 53.

Terminal or toll taxes.—See audit instruction relating to S. R. 36 in para. 10 above.

14. S. R. 73.

Treatment of half daily allowance for the purpose of the ten days' it referred to in S. R. 73.—The sanction of the competent authority admitting daily allowance in excess of ten days would be necessary when the number of full daily allowances drawn, inclusive of the half daily allowance under S. R. 76-A, exceeds ten; but the daily or half daily allowances, if any, admissible for the days of travel covered by S. R. 74 should be excluded in calculating the ten daily allowances.

G. I., F. D., letter No. F.9-XVII-R. I.-29, dated the 16th March 1929,—File No. Audit of 1928.]

15. S. R. 76-A.

(i) *Question whether S. R. 76-A prohibits drawing of two half daily allowances in cases in which departure from one out-station and arrival at the other fall within the same calendar day.*—When a Government servant's departure from one out-station A and arrival at another out-station B fall within the same calendar day, the natural interpretation of S. R. 76-A admits half daily allowance to be drawn twice over, once in respect of the halt at A and once in respect of the halt at B. It should be noted, however, that, S. R. 76-A being a partial exception to S. R. 76, the question of drawing half daily allowance for any halt under the rule does not arise unless the halt is preceded or succeeded by a journey in respect of which a Government servant actually draws railway fares and road mileage or both under S. R. 76.

File No. 299 Audit of 1926.]

(ii) *S. R. 76-A does not contemplate the drawing of half daily allowances by Government servants for stopping at a place for any reason other than the performance of public duty. The criterion for admitting half daily allowances being whether any Government duty was performed at the out-station or not, no half daily allowance should be allowed to Government servants simply for stopping at a place for rest or for catching the next available train on the following day or resuming their journey by road towards their destination in continuation of the previous day's journey.*

G. I., F. D., letter No. F-9 (59) R. I.-30, dated the 18th June 1930,—File No. Audit of 1930.]

16. S. R. 114.

Transfers not for public convenience.—When a Government servant is transferred otherwise than for the public convenience, a copy of the order of transfer should be sent to the Audit Officer of the circle of audit in which he is serving with an endorsement stating the reasons for the transfer. In the absence of such an endorsement, the Audit Officer shall assume that the Government servant has been transferred for the public convenience.

In the case of non-gazetted Government servants a certificate from the head of the office will be accepted in lieu of the copy of the order of transfer.

C. S. R., Art. 1099.]

Section II.]**AUDIT INSTRUCTIONS.****17. S. R. 116 (a) I (ii).**

A reference to family has been omitted deliberately from S. R. 32-A in view of the provision relating to actual payments in S. R. 116 (a) I (ii). The intention is that if the family travels in a lower class of accommodation, the words 'actually paid' in S. R. 116 (a) I (ii) should be taken to cover only fares of the class of accommodation actually used.

[File No. 87 Audit of 1935.]

18. S. R. 116 (a) I (iii).

(i) *Cost of transporting personal effects.*—Claims preferred under this rule should be paid at the "owner's risk" rate.

[G. I., F. D., letter No. F. 50-C. S. R./24, dated the 15th September 1924,—File No. 119 Audit of 1924.]

(ii) *Charges for the transport of personal effects of a Government servant transferred from one station to another and again transferred within a reasonably short time to another station.*—In cases where a Government servant is transferred from Station A to Station B and again transferred within a reasonably short time to Station C, he may be allowed under S. R. 116 (a) I (iii) to recover the cost of carriage of personal effects from Station A to Station C subject to the conditions—

- (1) that the total weight carried from Station B to Station C and from Station A to Station C does not exceed the maximum limit prescribed in the Rule, and
- (2) that the total cost of transporting the effects from Station A to Station B, from Station B to Station C and from Station A to Station C does not exceed the amount admissible from Station A to station B plus that admissible from Station B to Station C.

[G. I., F. D. letter No. F./294-C. S. R./25, dated the 7th October 1925,—File No. 308 Audit of 1925.]

(iii) When a Government servant transports more than the maximum maundage admissible by a cheaper route, he can draw actual charges not exceeding the amount admissible for the maximum maundage by the normal recognised route.

[G. I., F. D., U. O. Memo. No. F. 5 (116)-R. I./35, dated the 24th December 1935,—File No. 460-G. B. E. of 1935.]

19. S. R. 117.

When once a Government servant appointed to be a Member of the Executive Council of the Governor General exercises the option to be governed by the terms in S. R. 117, he ceases to have any claim to any of the concessions, for example, the claim of transporting his personal effects and conveyances from his old to his new station, admissible under S. R. 116.

[G. I., F. D., Memorandum No. F./11-(21)-R. I./30, dated the 14th January 1931,—File No. 16 Audit of 1931.]

20. S. R. 126-A.

The controlling officer for the purpose of travelling allowance for the journey of a Government servant to join his post under a borrowing Government as well as for the return journey will be the Controlling officer in regard to his post under that Government.

[G. I., F. D., letter No. F. 5 (67)-R. I./35, dated the 31st July 1935,—File No. 198 Audit of 1935.]

21. S. R. 128.

Treatment of half daily allowance for the purpose of the ten days' limit in S. R. 128.—The audit instruction relating to S. R. 73 in para. 14 above should apply to cases covered by S. R. 128 also.

[G. I., F. D., Memorandum No. F. 9-VIII-R. I.-30, dated the 20th February 1930,—File No. 19 Audit of 1930.]

22. S. R. 182.

Admissibility of travelling allowance for a journey of the kind referred to in S. R. 182 in combination with a journey by rail.—When a Government servant performs a journey, other than a journey by railway or by sea or river steamer, by means of locomotion provided at the expense of an Indian State and does not pay the cost of its use or propulsion, and when such a journey is combined with a journey by railway, the allowance admissible to him should be regulated in accordance with S. R. 76 modified in respect of the journey other than the railway journey with reference to the provisions of S. R. 182.

[G. I., F. D., letter No. F. 127-C. S. R./25, dated 30th April 1925,—File No. 33 Audit of 1925.]

23. S. R. 184.

Travelling Allowance of Government servants of the fourth grade when the means of transport is supplied at the expense of the State.—The intention underlying S. R. 184 is that Government servants of the fourth grade, when they use means of locomotion provided at the expense of Government, should be entitled to travelling allowance under S. Rs. 69, 71, 77 and 78.

[G. I., F. D. U. O. Memo. No. F.-9-III-R. I.-29, dated the 24th January 1929,—File No. 714-N. G. E. of 1928.]

24. S. R. 273.

The limit of eight months [*vide* F. R. 81 (b)] is not applicable when hospital leave is taken in combination with ordinary leave on average pay.

[G. I., F. D., letter No. F./239-C. S. R./26, dated the 10th August 1926,—File No. 209 Audit of 1926.]

25. S. R. 285.

(i) The different kinds of leave referred to in clauses (a), (b) and (c) of S. R. 285 are cumulative and not alternative.

[File No. 459 Audit of 1923.]

(ii) *Extension of a temporary post to cover the period of leave granted to its holder.*—When a Government servant holding a temporary post in an

officiating or substantive capacity without a lien on a permanent post is granted leave on the termination of the temporary post, an extension of the temporary post to cover the period of leave is necessary if the grant of leave is subject to the condition laid down in the proviso contained in the first sentence of S. R. 285; but no such extension is necessary in the absence of this condition (*e.g.*, in the case of the temporary engineers referred to in S. R. 284 or of Government servants whose leave is governed by the model leave terms).

[(1) File No. 61 Audit of 1933.

(2) File No. 41 Audit of 1934.]

(iii) *Interpretation of the proviso contained in the first sentence of S. R. 285.*—In cases where the leave reserve for several grades of the same establishment is provided for in the lowest grade and officiating arrangements in leave vacancies in the higher grades by the appointment of persons from the lower grades entail extra expense, the net extra cost involved in arranging for the work of the absentee should be taken in place of the "pay of the substitute" mentioned at the end of the proviso contained in the first sentence of S. R. 285.

[G. I., F. D., U. O. No. 727-R. I., dated the 5th April 1934,—File No. 41 Audit of 1934.]

26. S. R. 294.

Calculation of the extra period of joining time admissible under clause (c).—The concession referred to in clause (c) of S. R. 294 is intended to apply also in cases where the entire journey is to be performed by steamer.

Clause (c) has further been interpreted to mean that if a steamer is not due to start immediately after the expiry of 6 days from the day when the Government servant gives over charge, the Government servant may add to his joining time the number of days intervening between the expiry of the six days and the departure of the next steamer, whether he actually starts during the first six days or by the next boat after their expiry.

[G. I., F. D., letter No. F-109—C. S. R.—27, dated the 23rd March 1927,—File No. 1194-E. of 1926.]

27. S. R. 298.

A second period of 6 days for preparation should not be allowed in calculating the joining time of a Government servant who is appointed to a new post while in transit from one post to another.

[G. I., F. D., U. O. No. 1890-R. I., dated the 18th May 1931,—File No. 116 Audit of 1931.]

28. S. R. 300.

Joining time on change of appointment during leave.—See audit instruction relating to Fundamental Rule 105 (b) (i) in paragraph 3, Chapter XI of Section I.

29. S. R. 301.

Extension of joining time beyond a period of 30 days.—If a competent authority sanctions under S. R. 301 an extension of joining time beyond

a period of 30 days for the reasons stated in clause (b) of S. R. 302, it should be considered that the general spirit of the Rules has been observed.

[File No. 128 Audit of 1934.]

30. S. R. 310.

(i) *Interpretation of S. R. 310 (a).*—The words “who are under the administrative control of that authority” in S. R. 310 (a) should be understood to mean “who are serving under the orders of that authority”.

[File No. 114 Code of 1931.]

(ii) *Question whether the Resident in Mysore can sanction transport charges of his own horses under S. R. 81 (a).*—The Resident in Mysore, who is a competent authority for purposes of S. R. 81 (a) as read with S. R. 310 (d), may exercise, on his own behalf, the power of sanctioning payment of transport charges of his horses while on tour, provided he gives a certificate on each occasion that the horses were transported in the interest of public service, specifying the public interest served.

[G. I. F. D., letter No. F-9 (69)-R. I-31, dated the 24th July 1931,—File No. 10 Audit of 1929.]

31. Appendix 1-A, Supplementary Rules.

When officers recruited overseas, who are entitled to first class passages to India, are prevented from proceeding at once from the port of disembarkation in India to take up their appointment owing to either illness or private affairs, they should be granted ‘leave not due’ under F. R. 81 (c) (i) or (ii) as the circumstances of the case may require.

The phrase ‘without avoidable delay’ occurring in Appendix I-A to the Supplementary Rules and in the similar orders issued by the Secretary of State refers only to delay on the part of the officer in reporting himself for duty (either at the local Government’s headquarters or at the actual place of duty, as the case may be) and not to delay in actually taking up his duties thereafter. The stipulation underlying the phrase should be regarded as fulfilled if the officer reports for duty within the period allowed by the joining time rules with only one day (instead of 6 days) for preparation at the port of disembarkation, and any excess over that number of days should be treated as ‘leave not due’.

The minimum of the officer’s time-scale of pay (including overseas pay) may be treated as his average pay for the purpose of calculating half average pay for the period of ‘leave not due’, as well as for the purpose of allowing the minima of half average pay not exceeding the average pay under F. R. 90.

[(1) G. I., F. D., Endt. No. F. 15-R. I./32, dated the 15th April 1932,—File No. 265 Audit of 1931.

(2) G. I., F. D., Endt. No. F. 10 (5)-R. I./33, dated the 10th August 1933,—File No. 265 Audit of 1931.

(3) G. I. F. D. U. O. No. 182-R. I., dated the 26th January 1933,—File No. 6 Audit of 1933.

(4) G. I., F. D., U. O. No. 2295-R. I., dated the 30th September 1935,—File No. 169 Audit of 1935.

(5) G. I., F. D. Endt. No. F. 3 (5)-R. I./35, dated the 20th November 1935,—File No. 25 Audit of 1935.]

Section III.—Audit Instructions relating to the Civil Service Regulations.

1. Art. 64, C. S. R.

Advances to Civil officers employed under the Defence or Navy Department.—The expression “any public officer in the Civil Department” occurring in clause (a) of this Article includes a civil officer employed under the Defence or Navy Department to whom the Civil Service Regulations apply.

[G. I., F. D. letter No. F.403-C. S. R.—27, dated the 3rd November 1927,—File No. 647-Admn. of 1926.]

2. Art. 175, C. S. R.

(i) The ruling embodied in the audit instruction relating to joining time for organising domestic establishment [*vide* audit instruction relating to F. R. 105 (c) in Section I, Chapter XI, paragraph 5 (ii)] should be applied in the case of joining time admissible to officers on return from long leave out of India under Article 175, C. S. R.

[G. I., F. D., letter No. F.50-R. I./29, dated the 2nd May 1929,—File No. 329 Audit of 1928.]

(ii) *Joining time to military officers in civil employ.*—Joining time under Article 175, C.S.R., is admissible to military officers in civil employ, whose pay is debitabale to Defence Services estimates, for example, officers of the Cantonments Department, on their return from military furlough out of India.

[G. I., F. D. U. O. No. 973-R. I., dated the 17th March 1931,—File No. 231 Audit of 1930.]

3. Art. 176 (i), C. S. R.

The intention is that a day's joining time should be allowed when the total journey performed by any one mode of conveyance is less than the distance for which a day is authorised.

[G. I., F. D., U. O. No. 4965-R. I., dated the 24th November 1930,—File No. 252 Audit of 1930.]

4. Art. 205 (a), C. S. R.

Leave of re-employed pensioners.—The ruling embodied in the audit instruction relating to leave that may be earned by a person re-employed after retirement on a superannuation or retiring pension [*vide* audit instruction relating to F. R. 65 (a) in Section I, Chapter X, paragraph 5] applies in the case of pensioners re-employed in establishments subject to the Civil Service Regulations.

[G. I., F. D. letter No. F. 150-R. I./28, dated the 6th December 1928,—File No. 97 Audit of 1928.]

5. Art. 349-A (1) (b), C. S. R.

(i) The power reserved to the Government of India under the Finance Department Resolution No. 1085-E. A., dated the 15th November 1919, to permit an officer who was in service on the 29th August 1919 to elect

to come under the new pension rules after the date prescribed in that Resolution if the delay is explained to their satisfaction still continues and is covered by Article 349-A, C. S. R., although the specific extension, sanctioned in the Home Department Resolution No. F.-149-II (Estbt.), dated the 8th November 1921, of the prescribed date expired on the 31st March 1922. This power may be exercised even if the officer had previously elected in writing to continue under the old rules.

NOTE 1.—With effect from the 27th May 1930, under Rule 7 of the Civil Services (Classification, Control and Appeal) Rules, a local Government can exercise this power in the case of Government servants under its rule-making control.

NOTE 2.—In the case of officers subject to the rule-making control of the Secretary of State for India in Council this power can be exercised by the Government to whose administrative control the officer concerned is subject.

[(1) G. I., F. D., U. O. No. 3814-R. II, dated the 26th January 1932,—File No. 254 Audit of 1931.

(2) File No. 168 Audit of 1935.]

(i) The words 'have definitely elected in writing' used in this Article must be construed with reference to the point of time at which the officer's pension falls to be determined. The Article therefore debar Government from giving the permission to come under the new pension rules in the case of an officer who made no election before retirement. Such an officer can only be given the benefit of the new rules after retirement by a relaxation of the rule, sanctioned by competent authority.

[File No. 168 Audit of 1935.]

6. Art. 353, C. S. R.

Commutation of compassionate allowances granted under Article 353, Civil Service Regulations.—No officer, even if belonging to a class entitled to commute ordinary pension, is entitled to commute a compassionate allowance; a commutation of such an allowance may be sanctioned by a competent authority only on proof that the proceeds of the commutation will be invested for the permanent benefit of the commuter's family.

[G. I., F. D., letter No. D.-9291—Ex. 1—31, dated the 6th January 1932,—File No. 532-G. B. E. of 1931.]

7. Art. 356, C. S. R.

(i) When an order is passed under Article 356, C. S. R. allowing previous military service to count as part of the service qualifying for civil pension, it should be taken as carrying with it condonation of breaks, if any, in the military service, or the break, if any, between the military service and the civil service.

[G. I., F. D. letter No. F. 12-XXXVI-R. II/33, dated the 23rd December 1933,—File No. 215 Audit of 1933.]

(ii) Under Note 5 below Article 356 of the C. S. R., read with exception (6) to the old Article, it is not necessary that a Government servant who received a gratuity on discharge from military service should refund that gratuity in order to count towards civil pension the period of military service for which it was paid.

[G. I., F. D. U. O. Memorandum No. D./6184-R. II, dated the 28th December 1928,—File No. 79 Audit of 1928.]

8. Arts. 356 and 357-A, C. S. R.

In the case of a civil employee who has rendered satisfactory paid military service in the Great War in addition to military service pensionable under the military rules before or after such War service but who did not earn a pension by his War service in conjunction with his other military service, that portion of the military service which was rendered before or after the War service should be dealt with in accordance with the provisions of Article 356. The War service portion (*i.e.*, the period of service rendered between 4th August 1914 and 31st August 1921) should, however, be dealt with under Article 356 or 357-A, whichever may be more advantageous to the officer concerned. So far as this period is concerned, the officer should be allowed an option between the application of the one or the other Article, subject, of course, to the limitations prescribed in the respective Articles. If the War service is counted under Article 356, the whole of it will count, but if under Article 357-A, only completed years up to a maximum of 4 years; and in the latter case the residue of War service cannot then be counted under Article 356. The option should be based on the assumption that the local Government would give the maximum benefits permissible under Article 356. If a local Government is, in exercise of its discretion, not prepared to give the maximum under that Article, it should inform the officer as to what it is prepared to allow before he is asked to exercise the option.

If the entire military service including War service is dealt with under Article 356, the whole of the gratuity received in lieu of pension (but not that portion given as a reward for War service) will have to be refunded by the officer concerned. If, however, the portion which was War service is dealt with under Article 357-A, and the rest of the military service before or after the War under Article 356, the amount of gratuity which the officer will refund in respect of the latter portion should bear the same proportion to the total amount of gratuity received in lieu of pension as the period dealt with under Article 356 bears to the total period of military service including the period of War service.

For the purposes of these instructions it is immaterial whether or not there was a break between the War service and the other military service.

[G. I., F. D., letter No. F. 11 (24)--R. II/35, dated the 3rd October 1935,—File No. 231 Audit of 1934.]

9. Art. 357, C. S. R.

(1) Except to the limited extent indicated in the opening sentence of this Article, the classification of the military service which is allowed to count for civil pension depends, not on the character of the subsequent civil employment, but on the character of the military appointment in which it was rendered. Military service rendered prior to civil employment has thus to be classified as inferior or superior according as to whether it would have been inferior or superior had it been rendered in a similar appointment pensionable under civil rules.

(2) The following principles should be adopted in the classification of military service counting for civil pension as 'superior' or 'inferior':—

- (a) Service as a sepoy or service in any equivalent or higher combatant rank should be treated as 'superior', and as a follower

as 'inferior', whether such service is followed by 'superior' or 'inferior' civil service;

- (b) Service rendered in any other capacity in an appointment under the Defence Department should be treated as 'superior' or 'inferior' according to the classification of any civil post carrying duties of a similar character.

Doubtful cases should be referred to the Government of India for orders.

All Royal Indian Navy ratings are viewed as combatants; their service as such will therefore be considered as 'superior'.

[(1) G. I., F. D., letter No. F. 11-I. R. II/34, dated the 16th January 1934,—File No. 90 Audit of 1933.]

(2) G. I., F. D., letter No. F. 11 (19) R. II/36, dated the 15th July 1936,—File No. 90 Audit of 1933.]

10. Art. 357-A, C. S. R.

(i) *Counting of War service for civil pension or gratuity in the case of Services in which no minimum age is fixed for recruitment.*—In the case of Services in which no minimum age is fixed for recruitment the rule in Article 357-A, Civil Service Regulations, should be interpreted as follows:—

- (a) War service rendered after the age of 20 should be allowed to count for civil pension on the superior scale, if the war service was superior;
- (b) War service rendered after the age of 16 should be allowed to count for civil pension on the inferior scale, if the war service was inferior; and
- (c) War service of the superior category rendered at any age should be allowed to count for compensation gratuity on the superior scale.

[G. I., F. D., letter No. F. 12—XVI-R. II/33, dated the 24th August 1933,—File No. 94 Audit of 1933.]

(ii) The words "which does not ordinarily qualify for a service pension under military rules" occurring in Article 357-A include "service which did not qualify for a service pension", and therefore a civil employee to whom the provisions of the Article apply, who enlisted for service during the Great War and who left the Army on demobilisation at the end of that War, is entitled, subject to the conditions in the Article, to count such military service for civil pension irrespective of whether it was pensionable or not under the military rules. Such title is, of course, subject to the proviso that a military pension had not, as a matter of fact, been earned in respect of it in conjunction with other military service rendered before or after the Great War—*cf.*, in this connection Note 1 under Article 356.

[G. I., F. D., letter No. F. 11-XV-R. II/34, dated the 6th September 1934,—File No. 164 Audit of 1934.]

(iii) Two or more periods of War service rendered between the 4th August 1914 and the 31st August 1921 can be added together and the total War service counted towards civil pension, subject to the conditions of

Section III.]**AUDIT INSTRUCTIONS.**

Article 357-A, C. S. R., without any need for condoning the break between those periods.

[G. I., F. D., letter No. F.-11 (28)-R. II/36, dated the 24th September 1936,—File No. 186 Audit of 1936.]

11. Art. 370, C. S. R.

The rule in Article 370, C. S. R., implies that when an isolated post unconnected with a cadre, sanctioned temporarily or experimentally in the first instance, is subsequently made permanent, the whole temporary service of an officer or officers in that post should count for pension, provided that such officer or officers are subsequently appointed substantively to a permanent post. The concession is admissible only to officers who render temporary service, substantive or officiating, while having no lien on a permanent post, and is admissible to an officer even though he no longer holds the temporary post when it is made permanent.

To obviate anomalies that may arise from a literal application of the Article in cases of a particular class the following principles have been laid down by the Government of India for observance in applying the Article in such cases,—

(1) The holder of a temporary post supplementing a permanent cadre of posts of the same kind and carrying parallel duties, though actually employed on work properly pertaining to a permanent post in that cadre, should still be considered to have rendered service in the temporary post.

(2) When some of several temporary posts supplementing a permanent cadre as in (1) above are converted into permanent posts and permanent promotion to those posts is made according to seniority or by selection, the officers actually so promoted should be considered as the holders of the temporary posts which have been converted and should be allowed to count their temporary service rendered in the posts.

[G. I., F. D., letter No. F. 11-II/R. II/34, dated the 19th February 1934,—File No. 18 Audit of 1933.]

12. Art. 376, C. S. R.

The expression “temporary duty” occurring in this Article means duty in a temporary post.

[G. I. F. D., No. 385—C. S. R.-26, dated the 8th February 1927,—File No. 117 Audit of 1926.]

13. Art. 381 (b), C. S. R.

The rule in the first sentence of Article 381 (b) does not specifically limit the subsequent qualifying service to qualifying service in Surveys and Settlements.

[G. I., F. D., letter No. F./11-III-R. II/34, dated the 15th March 1934,—File No. 218 Audit of 1933.]

14. Arts. 398 (b) and 423, C. S. R.

Condonation of deficiency in the service qualifying for pension on the superior scale of a Government servant, who has rendered service partly inferior and partly superior.—When under clause (2) of Article 423, C. S. R., the Government of India or a Provincial Government, as the

case may be, has condoned a deficiency not exceeding twelve months in the qualifying service for pension on the superior scale of a Government servant who has rendered service partly inferior and partly superior, there is no technical bar to the concurrent grant of a gratuity for the inferior portion of service under Article 398 (b), C. S. R. If satisfactory reasons exist (*e.g.*, premature invaliding or compulsory retirement owing to reduction, etc.), for condoning the deficiency in superior service independently of the co-existence of inferior service, condonation may properly be sanctioned under Article 423 (2), C. S. R., without forfeiture of gratuity. If, however, the sole reason for condonation is the fact of inferior service in addition, condonation may be sanctioned only under Article 423 (3), and no gratuity is admissible in respect of any portion of the inferior service.

[G. I., F. D. letter No. D.-5158-Ex. I-30, dated the 21st August 1930,—File No. 64-N. G. E. of 1930.]

15. Art. 407, C. S. R.

Treatment of leave granted under paragraph 110, Public Works Department Code (Tenth Edition) as duty for purposes of pension.—Leave granted to Engineer Officers not appointed from any Civil Engineering College in India under paragraph 110 of the Public Works Department Code (Tenth Edition), and periods spent by such officers after 31st December 1921 by permission under any rule or order in preparation for passing obligatory examinations in vernacular languages, should be treated as "duty" for purposes of pension.

[G. I., F. D., U. O. No. 3148-R. II/34, dated the 23rd November 1934,—File No. 202 Audit of 1934.]

16. Art 407, C. S. R. and G. I. F. D. Resolution No. 1260-C. S. R., dated the 21st December 1921.

(i) *Extent to which leave on average pay under the Fundamental Rules counts as privilege leave for purposes of pension.*—Rule 1 of the rules published in the G. I., F. D. Resolution No. 1260-C. S. R., dated the 21st December 1921 should be applied in its literal sense. It is not necessary that the four months' leave on average pay referred to in this rule should be the amount that would be admissible as privilege leave under the conditions laid down in the Civil Service Regulations.

[File No. 327 Audit of 1923.]

(ii) *Maximum limit of leave combined with vacation counting as service for pension.*—For the purposes of Government of India, Finance Department, Resolution No. 1260-C. S. R., dated the 21st December 1921, a Government servant of a vacation department who combines vacation with leave on average pay can count as service for pension only a total period of four months on each occasion; except in cases where the total amount of vacation taken is four months or more, in which cases the full amount of vacation, and no leave, will count as service.

[(1) File No. 340 Audit of 1922.]

(2) G. I., F. D. letter No. F. 450-R. I.-27, dated the 6th December 1927,—File-

Section III.]

AUDIT INSTRUCTIONS.

17. Arts. 407 and 408, C. S. R.

(i) *Treatment for purposes of pension of leave granted by foreign employers out of India to Government servants lent to them.*—For the purpose of pension the period of leave granted by foreign employers out of India to Government servants lent to them under F. R. 123 (a), should be treated as “leave” and not as “duty”. Any such leave, if taken on full or average pay or equivalent terms should, up to a limit of four months on any one occasion, be treated as privilege leave for the purpose of Article 407, C. S. R. and all other leave with leave allowances should be dealt with as in Article 408, C. S. R.

[G. I., F. D. letter No. F. 1 (9)-R. I/32, dated the 18th February 1932,—File No. 25 Audit of 1932.]

(ii) *Counting of military service for civil pension for purposes of Article 408, C. S. R.*—A period of military service, which has been allowed to count as part of service qualifying for pension under civil rules, under Article 356, C. S. R., should be included in “total service” for the purpose of Article 408 of those Regulations. Privilege leave and other leave with allowances taken during the period of military service will count for pension under Articles 407 and 408 of the C. S. R., respectively, like corresponding leave taken under civil rules.

[G. I., F. D. letter to A. G., Madras, No. F./12—IV-R. II/32, dated the 7th March 1932,—File No. 50 Audit of 1930.]

18. Art. 408, C. S. R.

Non-qualifying service which may be allowed to count for pension under Article 361-A, C. S. R., should not be taken into account for the purpose of Article 408 *ibid* unless such service is treated as permanent for the purpose of leave also. “Total service” in Article 408 does not also include the period added to service qualifying for pension under Articles 403, 404 and 404-A, C. S. R.

[G. I., F. D., letter No. F-6-LXXIX-R. II/33, dated the 17th November 1933,—File No. 157 Audit of 1933.]

19. Art. 414, C. S. R.

Limit of leave counting as service for pension in the case of inferior servants.—An inferior Government servant can count leave with and without allowances as qualifying service for pension up to the amount of leave ‘earned’ under Chapters XII and XIV of the Civil Service Regulations.

[G. I., F. D., U. O. 674-R. II/53, dated the 7th April 1933,—File No. 25 Audit of 1933.]

20. Art. 420 (b), C. S. R.

Overstayal of leave.—A period of overstayal of leave does not count for pension.

[File No. 193 Audit of 1924.]

21. Art. 423, C. S. R.

Condonation of deficiency in the service qualifying for pension on the superior scale of a Government servant who has rendered service partly inferior and partly superior.—See audit instruction relating to Articles 18 (b) and 423, C. S. R. in this section, paragraph 14.

22. Art. 465-A, C. S. R. : Note 1.

The right conferred by Note 1 to Article 465-A, C. S. R., is intended to be exercised only against an officer whose efficiency is impaired but against whom it is not desirable to make formal charges of inefficiency, or who has failed to be fully efficient but not to such a degree as to warrant his retirement on compassionate allowance. It is not the intention to use the provision of the Note as a financial weapon, that is to say, the provision should be used only in the case of officers who are considered unfit for retention on personal as opposed to financial grounds.

The word "Government" in the Note should be interpreted to mean the authority which has the power of removing the officer concerned from service under the Civil Services (Classification, Control and Appeal) Rules.

[G. I., F. D. letter No. F-6/LXXXV-R. II/33, dated the 1st November 1933,—No. 175 Audit of 1933.]

23. Arts. 475-A and 643, C. S. R.

Interpretation of the expression "such special energy and efficiency as may be considered deserving of the concession".—The Secretary of State Council has ruled that the provision in these Articles that an officer, as a condition of eligibility for the award of an additional pension, must show "such special energy and efficiency as may be considered deserving of the concession", shall be interpreted to mean that an officer who has rendered approved service in one of the posts to which the Articles apply shall be eligible for the additional pension.

[G. I., F. D. Cir. No. F-3 C. S. R./25, dated the 7th January 1925,—File No. 107 Audit of 1924.]

24. Art. 475-A, C. S. R. : Note.

Treatment of joining time for purposes of special additional pension.—When a Government servant officiating in a post qualifying for special additional pension is transferred to another such post in an officiating capacity, the period of joining time spent in proceeding from one post to another counts as service in a post qualifying for special additional pension only if the competent authority certifies that had the officer not been joining time he would have held either the new or the old qualifying post.

[G. I., F. D. U. O. No. 1840-R. II/34, dated the 19th July 1934,—File No. 107 Audit of 1934.]

25. Art. 486 (h), C. S. R.

Emoluments counting for pension.—This Article provides *inter alia* that the "allowances drawn by an officer.....appointed substantially *pro tempore*.....to an office which is substantively vacant and which no officer has a lien or to an office temporarily vacant in consequence of the absence of the permanent incumbent on leave without

Section III.]**AUDIT INSTRUCTIONS.**

allowances or on transfer to foreign service" count as emoluments for pension. Under the "new acting allowance rules" introduced on 11th September 1920 and the rules relating to officiating pay contained in the Fundamental Rules, officiating appointments are now made in cases in which substantive *pro tempore* appointments were admissible under the old rules. In the circumstances, the provision mentioned above should be interpreted as meaning that, in the case of a Government servant who, while holding substantively a post on a permanent establishment, is appointed to officiate in a permanent post which is substantively vacant or which is temporarily vacant in consequence of the absence of the substantive incumbent on extraordinary leave or on transfer to foreign service, and is allowed to draw enhanced pay or salary under the Civil Service Regulations for officiating in the latter post, the difference between the substantive pay and officiating pay or salary counts as emoluments for pension.

[G. I., F. D., No. F. 16-C. S. R./26, dated the 22nd January 1926,—File No. 173 Audit of 1925.]

26. Art. 486 (j), C. S. R.

Calculation of special pay granted for unhealthiness of locality towards "emoluments" for pension.—Special pay granted on account of the unhealthiness of the locality in which the duty is performed should be taken into account in calculating the pensions of officers retiring on or after the 10th March 1924, the date of issue of the India Office letter conveying the decision of the Secretary of State in Council on the subject of the classification of such allowances, which was promulgated with the Government of India, Finance Department Circular letter No. 914-C. S. R., dated the 8th May 1924.

[G. I., F. D. letter to the Government of Bombay, No. D-2989-R. II, dated the 13th January 1931,—File No. 10 Audit of 1930.]

27. Art. 487, C. S. R.

(i) *Calculation of average emoluments; rate for conversion of sterling overseas pay for the purpose.*—Average emoluments for pension should be worked out wholly in rupees by converting sterling overseas pay into rupees at the rate of 1s. 6d. to the rupee and the entire pension should be fixed in rupees.

[File No. 93 Audit of 1925.]

(ii) For purposes of calculation of "average emoluments", an increase of pay which took effect during the currency of privilege leave combined with furlough during the last three years of service and was actually drawn by a Government servant as part of his privilege leave allowances under Article 60, C. S. R., is not an "increase in pay not actually drawn" within the meaning of proviso (a) to Rule 1 under Article 487, C. S. R. The rate of pay during the furlough portion to be taken into account for the calculation of "average emoluments" would be what the Government servant would have drawn had he been on duty, *i.e.*, the increased rate of pay drawn during the privilege leave portion of the combined leave.

[File No. 17 Audit of 1923.]

(iii) The principle underlying the decision in sub-paragraph (ii) above applies in the case of a Government servant who, while officiating in a higher post, is granted, preliminary to retirement, leave on average pay combined with leave on half average pay under the Fundamental Rules, and who is promoted substantively or provisionally substantively to the same higher post or to a similar or higher post in the same cadre with effect from a date before the termination of the leave on average pay, provided that the leave was not granted under the operation of the proviso to F. R. 81 (b) (ii). As the leave salary drawn by the Government servant takes into account the pay drawn by him in respect of the higher post, his substantive or provisionally substantive promotion to that post while on leave cannot be regarded as involving an "increase in pay not actually drawn" within the meaning of proviso (a) to Rule 1 under Article 487 of the Civil Service Regulations with effect from the date of such promotion; the Government servant is, therefore, entitled to count as emoluments for pension the pay which he would have drawn had he not been on leave.

[File No. 190 Audit of 1929.]

(iv) *Treatment of joining time for purposes of pension.*—Periods of joining time which fall within the last three years of a Government servant's service should form part of the three years for the purpose of "average emoluments".

In cases of joining time falling under clauses (a) and (c) of F. R. 107, where the pay of a particular post is drawn, the actual "emoluments" (not the actual joining time allowance) drawn should be taken for the purpose of average emoluments. In cases of joining time falling under clause (b) (ii) of F. R. 107 during which leave salary is drawn, and in cases falling under clause (b) (i) of, and Note (2) to, F. R. 107, during which no pay or leave salary is drawn, the pay, (*i.e.*, emoluments) which would have been drawn (but for a rule or order not allowing it) if the Government servant had not been on joining time, should be taken into account in the calculation of "average emoluments".

[G. I., F. D., U. O. No. 1729-R. II/34, dated the 6th July 1934,—File No. 102 Audit of 1934.]

(v) *Basis for calculation of pension in the case of non-superior officers transferred to foreign service before the 5th September 1928.*—See audit instruction relating to F. Rs. 116 and 117, in paragraph 5 (ii), Chapter XII, Section I.

[File No. 301 Audit of 1928.]

28. Art. 643, C. S. R.

Interpretation of the expression "such special energy and efficiency as may be considered deserving of the concession".—See audit instruction relating to Articles 475 and 475-A, C. S. R., in paragraph 23 of this Section.

29. Art. 644 (b), C. S. R.

An officer who while holding a post outside the ordinary line of a service is, under the second proviso to clause (1) of F. R. 30, given

Section III.]

AUDIT INSTRUCTIONS.

officiating promotion to a qualifying post in the cadre of that service counts the period of such promotion for special additional pension.

[G. I., F. D., U. O. No. 639-R. II, dated the 20th March 1934,—File No. 448-G. B. E. of 1933.]

30. Arts. 738 and 744, C. S. R.

An award made under Article 744 of the Civil Service Regulations, whichever of the alternatives therein prescribed the officer in question may have elected, should be regarded for the purposes of Article 738 as an award under the provisions of Chapter XXXVIII.

[I. O. letter No. D-3571/25, dated the 12th October 1925,—File No. 102 Audit of 1925.]

31. Arts. 746-B-E, C. S. R.

Extraordinary pension or gratuity for death or injuries caused by terrorists.—The Secretary of State in Council has decided that death or injuries caused by terrorists should be treated as if received “in action” and that in such cases the maximum amount of compensation admissible under the rules in the Royal Warrant and paragraphs 461 and 462 of the Pay and Allowance Regulations for the Army in India, Part II (1923 edition), should invariably be awarded.

NOTE.—This ruling should be held to cover deaths or injuries caused by fanatics who are not held to be insane.

[I. O. letter No. F. 4116/33, dated the 9th August 1933 and G. I., F. D., No. F. 5-XI-R. II/33, dated the 20th December 1933,—File No. 162 Audit of 1933.]

32. Art. 934, C. S. R.

When a pension is payable at the privileged rate of 1s. 9d. to the rupee from or through the Home Treasury under Note 2 (i) to Article 934, C. S. R., but a portion of it has already been paid in India as anticipatory pension, the rupee difference between the anticipatory and actual pension can be drawn from or through the Home Treasury at the privileged rate of 1s. 9d. to the rupee.

[G. I., F. D., No. F. 8 (1)-R. II/36, dated the 4th February 1936,—File No. 6 Audit of 1936.]

33. Commutation Rules.

(i) *Commutation of compassionate allowances granted under Article 353, C. S. R.*—See audit instruction relating to Article 353, C. S. R., in paragraph 6 of this Section.

(ii) *Commutation of Political Pensions.*—The Civil Pensions (Commutation) Rules which have been issued by the Secretary of State under Section 96-B (2) of the Government of India Act and by the Governor General in Council with reference to the delegations under the same Section *per se* apply to Government servants only. They are followed generally, as a matter of convenience, in respect of commutation of pensions of political pensioners who are non-officials, subject to the following main reservations:—

(1) the tables of present values prescribed under Rule 7 of the Civil Pensions (Commutation) Rules apply to commutation of these pensions with 10 per cent. deduction;

(2) the reduction of pension by the commuted portion will take effect from the date of payment of the commuted value.

[G. I., F. D. U. O. No. 3250-R. II, dated the 30th January 1932,—File No. 242 Audit of 1931.]

Section IV.—Audit Instructions relating to the Government of India Act.

1. General.

(i) *Date of effect of Rules made by the Secretary of State under the Act.*—Rules made by the Secretary of State in Council in exercise of the power conferred upon him by the Government of India Act have effect from the day on which they are so made unless the rules themselves contain an express provision whereby effect is to be given to them from some other specified date.

[G. I., F. D., U. O. No. 302-C. S. R., dated the 24th January 1925,—File No. 358 Audit of 1923.]

(ii) A statutory rule cannot be made with earlier effect than that of the legal provision under which it is made. Thus, it is not permissible to give effect to a rule made under any of the provisions of the Government of India Act from a date prior to that on which the provision in question came into operation.

[File No. 268 of 1923.]

2. Section 20, G. I. Act.

Application of the Revenues of India.—An Audit Officer is entitled to raise the question whether any expenditure is *ultra vires* under this section. Inasmuch as it involves the interpretation of the Act, the question should be referred to the Auditor General so that he may obtain the opinion of the Legislative Department of the Government of India. The Auditor General may deem it desirable if the matter is of great importance to ask that the opinion of the Law Officers of the Crown be obtained or that the question be decided by a friendly suit.

[File No. 64 Reforms of 1921.]

3. Section 52, G. I. Act.

A Government pensioner employed as a Minister is entitled to draw his pension in addition to the salary of a Minister.

[File No. 508 Audit of 1923.]

4. Section 67-A (3), G. I. Act.

Interpretation of the term "Salaries".—Under the powers vested in him by Section 67-A (4) of the Government of India Act, His Excellency the Governor General has interpreted the term "salaries" as used in Section 67-A (3) of the Government of India Act as including the following emoluments:—

- (a) Any emoluments classed as pay under F. R. 9 (21);
- (b) Any emoluments classed as leave salary under F. R. 9 (12);
- (c) Any emoluments drawn by a Government servant which are classed as compensatory allowances under F. R. 9 (5).

[(1) File No. 93 Audit of 1921.

(2) File No. 90 Accts. of 1926.

(3) File No. 119 Audit of 1929.]

Section IV.]

AUDIT INSTRUCTIONS.

5. Section 67-A (3) (v), G. I. Act.

Effect of the classification of any expenditure under Section 67-A (3) (v) on the accounts classification.—An order of the Governor General in Council classifying for the purpose of the Government of India Act, Section 67-A (3) (v), any expenditure as “ecclesiastical,” “political” or “defence” does not alter the accounts classification of that expenditure.

[File No. 1548 Accounts of 1922.]

6. Sections 67-A (3) (iii) (a) and 72-D (3) (iv) (a), G. I. Act.

The words “appointed by the Secretary of State in Council” in these Sections should be interpreted as explained below:—

(1) All appointments made in England prior to the date of the passing of the Government of India Act, 1919, *viz.*, the 23rd December 1919, including cases where a contract has been entered into signed by two members of the Council of India and is expressed to be made by the Secretary of State in Council, should be treated as having actually been made by the Secretary of State in Council for the purposes of Sections 67-A (3) (iii) (a) and 72-D (3) (iv) (a) of the Government of India Act. This position will not be affected even if the persons concerned are transferred by an authority in India to posts other than those to which they were originally appointed, provided there is no break in their service.

NOTE.—The criteria for determining the circumstances in which an appointment originally made by the Secretary of State in Council subsists and the circumstances in which it does not subsist are as follows:—

(i) Where a contract has been entered into which does not expressly state that the appointment is for a definite term of years, the officer concerned should clearly be considered to be a person appointed by the Secretary of State in Council;

(ii) Where, however, a contract definitely states that the appointment is for a definite term of years, the normal presumption is that the effect of the original appointment is spent on the expiry of the contract. If such an officer is re-appointed to the Civil Service by an authority in India on the expiry of the term mentioned in the contract, such re-appointment must be considered to be appointment not by the Secretary of State in Council but by an authority in India. This principle is subject to the following exceptions:—

(a) where the original contract held out a prospect of further employment after the period mentioned in it and the officer did in fact receive further employment in India, the effect of the original appointment by the Secretary of State is presumed to have continued in the subsequent employment (by whomsoever sanctioned) and the latter should be regarded as coming within the term “appointed by the Secretary of State in Council”;

(b) where, after the expiry of the term mentioned in the original contract, the officer concerned is allowed to continue in his post (or in some other post) without any express appointment by the Government of India or a local Government or any other authority in India, such continuance should be regarded as appointment by the Secretary of State in Council. Example.—A, an officer, is appointed on contract for a period of five years as Consulting Architect to a local Government; subsequent to his appointment but before the expiry of his term the post is made permanent or is amalgamated with another post, and A is allowed to continue in it or is transferred to the new post created by the amalgamation of the post of Consulting Architect with some other post; A should be regarded as an officer appointed by the Secretary of State in Council.

(iii) In the case of contracts for definite terms, the effect of appointment or transfer by an authority in India to a new post during the currency of the contract will be that in his new post the officer concerned will still be regarded as an officer appointed

by the Secretary of State in Council, as the effect of the original contract is not at any time spent but is carried forward to the new appointment.

The above principles are only laid down on broad lines and exceptions and difficult cases, when they occur, should be decided on their merit, by reference to the Government of India, if necessary.

(2) From the date of coming into force of Section 29-A and the amendment of Section 29 of the Act. *viz.*, the 29th July 1920, appointments in England may be made by—

- (i) the Secretary of State in Council.
- (ii) an agent of the Secretary of State in Council in England, or
- (iii) the High Commissioner contracting on behalf of the Governor General in Council or a local Government.

In these cases only appointments falling under (i) will come within the provisions of the Sections.

(3) All appointments made in India both before and after the passing of the Government of India Act, 1919, should usually be assumed to have been made by an authority in India unless there is definite evidence to show that the Secretary of State in Council specially appointed the particular person. The salaries of all persons appointed in India are therefore usually votable although the form of their agreements of service may have been approved by the Secretary of State or the posts to which they are appointed may have been sanctioned by that authority.

[(1) G. I., H. D., No. F-542 Public, dated the 14th June 1922, and F-638/25-Pub., dated the 20th November 1924,—Files Nos. 23 Reforms of 1922 and 6 Audit of 1924.

(2) G. I., F. D., Endst. No. F-7-XIX-Ex.-I-23, dated the 9th August 1928 on G. I., H. D. letter No. F-539-26-Public, dated the 26th July 1928,—File No. 259 Audit of 1926.]

7. Section 72-D (2), proviso (a), G. I. Act.

Time within which the Governor may restore an amount withheld by the Provincial Legislature.—It is not necessary that the Governor should certify immediately on the making of the 'cut'. He can wait and see whether it will become necessary to incur expenditure in excess of the amount voted by the Legislative Council. But the Governor cannot defer certification under proviso (a) to sub-section (2) of Section 72-D of the Government of India Act to a stage at which money has been spent in excess of the amount voted by the Council. By incurring such expenditure the local Government would have acted as if the demand had been assented to, and certification by the Governor is a condition precedent to the exercise of the local Government's power to act as if the demand had been assented to.

The power of certification has no application to excess demands brought to notice after the close of the year. In these cases, the taking of action as though the demand had been assented to is a *fait accompli*, and there is no question of validating that action by an *ex post facto* certification.

[G. I., F. D., un-official memorandum No. F. XV (25)-Ex.-II-30, dated the 1st August 1930,—File No. 82 Report of 1930.]

Section IV.]

AUDIT INSTRUCTIONS.

8. Section 72-D (2), provisos (a) and (b), G. I. Act.

Governor's sanction to expenditure not voted by the Legislature.—When the Governor acts under the authority of this Section and empowers expenditure to be incurred as though the grants have been voted, a formal statement that the Governor has issued a certificate should be asked for from the local Government for audit purposes.

[File No. 64 Reforms of 1921.]

9. Section 85, G. I. Act.

The Audit Officer concerned should obtain from each official referred to in Section 85, when he assumes charge of his post, a statement as to whether he is in receipt of any pension or salary, or any office of profit under the Crown or under any public office.

A Good Service pension enjoyed by a Military Officer comes within the meaning of pension under the Act.

[C. S. R. Art. 532,—File No. 64 Reforms of 1921.]

10. Sections 85 (3), 87 (2) and 92 (2) and (4), G. I. Act.

Earning of leave and pension while holding the post of a Governor or Member of Council.—The earning, as distinct from the enjoying, of leave and pension cannot be held to be a profit or advantage enjoyed from the office during continuance therein, so that an officer who is appointed either substantively or temporarily to a post of Governor or Member of Council counts his service in that post for subsequent leave under the leave rules applicable to the service to which he belongs.

[Files Nos. 63 Audit of 1924, 397 Audit of 1925 and No. 262 Audit of 1925.]

11. Section 92 (2), G. I. Act.

Good Service pension of a Temporary Member of an Executive Council.—A Good Service pension comes within the meaning of "emoluments and advantages" which a Temporary Member of Council appointed under Section 92 (1) of the Act on a vacancy occurring in the office of a Member of an Executive Council must forego.

[C. S. R., Art. 540,—File No. 46 Code of 1923.]

12. Section 92 (3), G. I. Act.

Appointment of a Temporary Member of Council.—Sub-section (3) of Section 92 provides that if a Member of the Executive Council of the Governor General (other than the Commander-in-Chief), or any member of the Executive Council of a Governor—

(1) is, by infirmity or otherwise, rendered incapable of acting as such, or

(2) is, by infirmity or otherwise, rendered incapable of attending to act as such, or

(3) is absent on leave, or

(4) is absent on special duty,

the Governor General in Council or Governor in Council, as the case may be, "shall appoint some person to be a Temporary Member of

Council". Each of the 4 conditions is independent of the other. That is, if any one condition becomes operative the sub-section applies. But in respect of the first two conditions, that is to say of incapacity of acting, or of attending to act, by reason of infirmity or otherwise, it cannot be said with any certainty from what date either condition is satisfied, and this is for the Governor General in Council or the Governor in Council, as the case may be, to determine in every case. To this extent a discretion is vested in the determining authority. The word "shall" is mandatory with effect from the date when the Governor General in Council or the Governor in Council, as the case may be, is satisfied that any one of the conditions is fulfilled.

[G. I., F. D., U. O. No. 6119-C. S. R., dated the 6th December 1924,—File No. 270 Audit of 1924.]

13. Section 96-B, G. I. Act.

(1) The words "Subject to the provisions of this Act" at the commencement of sub-section (1) of Section 96-B of the Act qualify that sub-section only and do not refer to the whole of Section 96-B.

(2) Rules made under Section 96-B (2) of the Act must be regarded as having effect subject to the provisions of any law for the time being in force.

(3) The words "or other provisions" in sub-section (4) of Section 96 B of the Act refer to provisions *ejusdem generis* with rules and do not include laws passed by the Indian Legislatures. Unless laws passed before the coming into force of the Act of 1919 are repealed or amended under the legislative powers given by the Act, they remain in force and require no confirmation to ensure their validity. The closing words of sub-section (4) do not empower the Secretary of State in Council, or any other authority, to amend such laws by rule.

[File No. 176 Audit of 1928.]

14. Section 96-D, G. I. Act.

Audit of the accounts of public or quasi-public bodies by the Auditor General.—Sub-section (1) of Section 96-D of the Government of India Act has the effect of causing the rules thereunder to be exhaustive of the duties of the Auditor General, with the result that duties in connection with the audit of the accounts of any public or quasi-public body set up by an Act of a Legislature in India cannot be imposed on the Auditor General save by requirement of the Governor General in Council under Rule 12 (i) of the Auditor General's Rules. The fact that this is the position does not cause any objection to attach to the enactment by a Legislature in India of a provision for the appointment of an auditor by the Governor General in Council or the Governor in Council, but the Auditor General can be selected as the auditor under such provision only if the Governor General in Council is prepared to issue the necessary requirement under Rule 12 of the Auditor General's Rules.

[G. I., F. D., letter No. D-2198-F., dated the 6th April 1931,—File No. 418-Admn. of 1930.]

Section V.—Audit Instructions relating to the Superior Civil Services Rules.

1. Rule 1-A (b), S. C. S. R.

The words "the date on which the appointment is made" occurring in Rule 1-A (b) of the Superior Civil Services Rules shall be interpreted as meaning the date of the orders making the appointment in England or the date of the execution of the agreement, whichever is earlier.

[G. I., F. D., No. F. 4 (9)-R. I./37, dated the 24th February 1937,—File No. 134 Audit of 1936.]

2. Rule 4 (c), S. C. S. R.

The payment of overseas pay in sterling under Rule 4 (c) of the Superior Civil Services Rules should begin from the date on which a Government servant's wife or child lands at a port out of Asia with a view to residence elsewhere than in Asia, and should cease from the date of embarking at such a port on completion of such residence.

[File No. 621-Admn. of 1924, Parts I-II.]

3. Rule 4, S. C. S. R.; Note 3.

Junior Officers with not more than four years' service, when appointed to officiate in a superior post in an overlapping time-scale, are not entitled to sterling overseas pay. They must draw overseas pay in rupees in India.

[File No. 621-Admn. of 1924, Parts I-II.]

4. Rule 9, S. C. S. R.

The word "agent" in this Rule should be interpreted in its general and not in its restricted sense as given in Rule 2 under Article 49, Civil Account Code, Volume I. In other words, an officer may nominate as his agent under this rule not only a banker but any individual to receive sterling overseas pay on his behalf.

[G. I., F. D., U. O. No. D.—1020-A., dated the 21st April 1927,—File No. 99-Admn. of 1927.]

5. Rules 13 and 14, S. C. S. R.

Rules 13 and 14 of the Superior Civil Services Rules apply to all members of the Services and holders of the posts specified in Schedule V appended to those Rules irrespective of whether they elected the Pension rules of 1919 or remained under the Pension rules in force prior to that date.

[G. I., F. D., U. O., No. 1866-C. S. R., dated the 18th April 1925,—File No. 80-Audit of 1925.]

6. Schedule I, S. C. S. R.

(i) The change from rupee to sterling overseas pay, or the grant of an increased rate of sterling overseas pay, should be regarded as an increment and should, therefore, not take effect if an officer is debarred by the stoppage of an increment from drawing the corresponding rate of rupee basic pay.

[G. I., F. D., No. F. 1-VIII-Ex. 1-28, dated the 8th May 1928,—File No. 43 Audit of 1927.]

AUDIT INSTRUCTIONS.

[Section, VI..

(ii) The term "Year of service" in Schedule I to the Superior Civil Services Rules shall be interpreted as excluding periods of extraordinary leave, unless the Government of India or the local Government, as the case may be, being satisfied that the leave was taken on account of illness or for any other cause beyond the Government servant's control, otherwise direct.

This decision is to apply only to extraordinary leave taken after the 20th December 1926. It should not entail recalculation of any rate of pay which was actually fixed before that date.

[(1) G. I., F. D., Endt. No. F. 341-C. S. R./26, dated the 25th January 1927,—File No. 185 Audit of 1926.

(2) G. I., F. D., letter No. F. 138/R. I./29, dated the 7th November 1929,—File No. 220 Audit of 1929.]

(iii) A period of overstay of leave should be excluded in determining the "Year of service" for the purposes of Schedule I to the Superior Civil Services Rules. It would however be open to the Government of India or a local Government to commute a period of overstay of leave into extraordinary leave under F. R. 85 (b), and then to permit the period to be included in the "Year of service" if they are satisfied that the leave was taken because of illness or for any other cause beyond the Government servant's control.

[File No. 90 Audit of 1935.]

7. Schedule IV, S. C. S. R.

(i) *Regulation 1, proviso.*—The Secretary of State in Council has laid down as a general principle that actual payments in respect of passages taken during probation should not be made until the officer concerned has been confirmed in the service.

[India Office letter to the Govt. of India, Commerce Department, No. S. & G. 4493-1931, dated the 21st October 1931,—File No. 7 Audit of 1932.]

(ii) *Regulation 8-A.*—The written undertaking to be furnished by an officer who is sanctioned an advance under Regulation 8-A of Schedule IV to the Superior Civil Services Rules need not be such as can be legally enforced. It is sufficient for the purpose of the Regulation if the written agreement is expressed in the form of "I hereby undertake to continue in Government service up to the _____."

[File No. 286 Audit of 1929.]

Section VII.—Miscellaneous Audit Instructions.**1. General.**

(i) *Refund of passage money by persons appointed by the Secretary of State under contract.*—In cases of breach of contract by persons appointed by the Secretary of State, the Secretary of State has authorised the Government of India to relax the condition in the contract relating to the refund, in certain circumstances, of passage money by the person concerned, if the Government of India are satisfied that, having regard to the circumstances of each case, the recovery should be forgone.

[File No. C. S. 1537 of 1922.]

(ii) *Admissibility to members of the Indian Educational Service of the improved terms sanctioned for that service after the execution of their agreements.*—Members of the Indian Educational Service (Men's and Women's Branches) have a title to any improvements in pay and prospects which have been, or may be, sanctioned for that Service subsequent to the execution of their agreements, and for this purpose no revision of the agreement is necessary.

[G. I., E., H. & L. Dept., letter No. 2352-Edn., dated the 20th October 1923,—File No. 89-Admn. of 1924.]

2. General Provident Fund Rules.

(i) Rules 8 and 8-A of the General Provident Fund Rules as they stood prior to the issue of G. I. F. D. Resolution No. 636-F.E., dated the 1st April 1922, continue to apply to those Government servants who elected to remain under the leave rules to which they were subject when the fundamental Rules came into force..

[File No. 858-Estt. of 1921.]

(ii) In calculating interest under Rule 25 of the General Provident Fund Rules, amounts of less than 8 annas in the principal should be ignored and amounts of 8 annas or more but less than 1 rupee should be taken as 1 rupee.

[File No. 240-N. G. E. of 1928.]

3. Revised Leave Rules, 1933.

In calculating 'earned leave' under the Revised Leave Rules, 1933, the actual number of days of duty performed should first be counted and then multiplied by one-eleventh or one-twenty-second as the case may be, the product expressed in days (and fractions of a day) and limited to 120 or 90 days or 30 days respectively being the 'earned leave' admissible under Rules 9 and 10 of the Rules.

[G. I., F. D., letter No. F. 7 (47)-R. I/36, dated the 23rd September 1936,—File No. 190 Audit of 1936.]

4. Premature Retirement Rules.

Leave granted to Engineer Officers not appointed from any Civil Engineering College in India under paragraph 110 of the Public Works Department Code (10th Edition), and periods spent by such officers after the 31st December 1921 by permission under any rule or order in preparation for passing obligatory examinations in vernacular languages, should be treated as 'active service' for the purposes of proportionate pension.

[File No. 251 Audit of 1935.]

Note of Posting of Corrections.

Serial number of correction.	Para. affected	Date of posting.	Serial number of correction.	Para. affected	Date of posting.	Serial number of correction.	Para. affected	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Para. affected	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected	Date of posting.

