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OFFICE OF THE ACCOUNTANT-GENERAL  
HYDERABAD-DECCAN

Section copy



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# Manual of the Pension Section

## PART I

- A. *Verification*
- and
- B. *Contribution*

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Issued by the Accountant-General, Hyderabad-Deccan.



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# PART I

- A. *Verification*
  - and
  - B. *Contribution*
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## PREFACE

This Manual contains the details of procedure to be followed in the Pension Verification and Pension Contribution Sections of this office. It supplements the rules and regulations contained in the Codes and Manuals issued by the Comptroller and Auditor-General of India and other authorities in regard to procedure. Rulings and orders issued by the Comptroller and Auditor-General as well as Governments in regard to scope or application of their rules and orders are also embodied for facility of reference.

Persons engaged on this work in the Pension verification and contribution sections should make themselves thoroughly conversant with the instructions given in this Manual. Auditors in Gazetted Audit and Treasury Audit Sections should also make themselves familiar with the contents of this Manual.

The Pension verification section is responsible for keeping this Manual up-to-date. Suggestions either in the nature of amendments to, or of rectification of errors in the Manual should be brought to the notice of the Accountant-General.

HYDERABAD-DECCAN,  
*Dated 2nd July, 1952.*

ZAHEERUDDIN AHMED,  
*Accountant-General.*

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## MANUAL OF THE PENSION SECTION

### PART I—SECTION A (PENSION VERIFICATION)

#### *Chapter I—General Procedure*

1. *Sanctioned strength.*—The strength of the section consists of the following:—

	Permanent
S. A. S. Accountant ..	1
Junior Superintendent ..	..
Upper Division Clerks ..	8
Lower Division Clerk ..	1

2. *Register of Applications for Pension and Gratuity.*—On receipt of applications for pension or gratuity, the clerk-in-charge should register them at once, in the register of applications (S. Y. Form 134), and in the alphabetical index register of applicants for pensions and gratuities (Form S. Y. 172) and distribute them among the clerks in the section for further action. He should note all references and replies, and the final report to the sanctioning authority in the appropriate columns of the register. The register should be sent to the officer-in-charge for review weekly (on the first working day) with a list of outstandings. Reminders should be sent out in the case of all references which have not been replied to within 15 days from the date of their despatch.

NOTE.—Preliminary verification cases are registered in a separate register (S. Y. 133).

3. The clerks receiving the applications should take up each application for verification strictly in the order in which it is entered in the register of applications and see that the necessary action on each application is taken within eight days of the receipt in the section.

4. *Daily Report to the Officer-in-Charge.*—A daily report in Forms No. 1 and 2 should be submitted to the Officer-in-Charge showing the various stages in the progress of the disposal of the pension cases, distinguishing cases over 15 days old, from others.

5. *Monthly Report to the Accountant-General.*—A monthly report should be submitted to the Accountant-General on the 25th of every month, showing the total number of cases outstanding on the last day of the previous month, with delays of cases over 2 months old, between 15 days or one month. The cases of delay and the stage of disposal should be given for all cases of over 2 weeks separately for final and preliminary cases.

6. *Examination of Applications for Pension and Gratuity.*—A pension reporting clerk on taking up an application for check, should first see that it is accompanied by all relevant documents and information required, namely—

(1) The pension application in the proper form.  
 (2) A copy of the first page of the pension application.

(3) A history of service or Memo of service and leave.

(4) A medical certificate in the case of an invalid pension.

(5) Two left hand thumb and finger impressions duly attested. These are not required in the case of gratuity applications or applications for pension of Gazetted Officers and others, suffering from leprosy, etc., where it is impracticable, to record the finger prints.

(6) *Last Pay Certificate.*—In the case of a Government servant who is entitled to a gratuity only, it is sufficient if a certificate showing the amount to be recovered from him or in the alternative, stating that there are no demands against him, is sent along with his application for gratuity.

(7) Declaration of non-receipt of any other pension.

(8) Service book or service roll.



(9) Specimen signatures duly attested, except in the case of persons suffering from leprosy.

(10) Pension Payment Order form in the case of pensions.

(11) An authenticated copy of the pensioner's photograph, in passport size, will have to be pasted on the disbursing officer's half of the Pension Payment Order. The photo is not necessary in the case of Indian female pensioners, who do not appear in public, European lady pensioners, persons who have been Gazetted Officers, persons who hold Government titles and persons who have been specially exempted by Government.

(Government of India. Finance Department letter No. F. 8 (2) R. 1138, dated the 4th April, 1938).

NOTE.—The Hyderabad Government have ordered that the above requirement will not apply to purda-nashin ladies, persons who retired from Gazetted posts, or to any other person especially exempted by the Government from the operation of the above rule.

(F. D. Circulars No. 3. dated 3-1-1951, No. 69 dated 5-11-51).

(12) A few conspicuous marks of identification (not less than four, if possible) to be specified in the application.

(13) Memorandum of average emoluments.

(14) An application signed by the applicant in original, requesting permission to retire from service, in the case of retiring pensions.

He should compare each entry in the history of service, detailed on the second page of the application or the memorandum of service and leave, with the particulars recorded in the service book. He should then see, whether the application has been prepared correctly in accordance with the rules. The instructions in the succeeding paragraphs should also be kept in view in checking the applications. In the case of an officer, who was employed on Foreign Service during any period of his service the clerk-in-charge should obtain from the Pension Contribution Section, a certificate to the effect, that the prescribed contribution has been recovered. The application should be scrutinised on all other points, relevant

to the admission of the pension, and summary of the defects noticed, if any, should be prepared in form S. Y. No. 35 (New) and forwarded to the officer submitting the application. The service book and the application with the connected papers should also be sent for any corrections and additions that may be necessary. Every endeavour should be made to check the application completely in the first instance, with a view to avoid a further reference being made to the departmental officer to remedy defects in the same application.

NOTE.—The document falling under item 10 is not required in respect of State Government servants, who are governed by Hyderabad Civil Service Regulations, but pension applications must invariably be accompanied with discharge certificates as contemplated in articles 331 and 332 of H. C. S. Rs.

7. *History of Service in the case of applications of Union and State Government Servants.*—In checking the History of Services, it should be seen:—

(1) Whether the date, the month, and the year of the various appointments, promotions, cessations, and of commencement and termination of leave (other than casual or privilege leave) are given;

(2) Whether all periods not reckoned as service are distinguished and the reasons for their exclusion given in the "Remarks" column; and

(3) That in the column "How verified", the nature of the record with reference to which the verification was made, such as pay bills, acquittance rolls, etc., is noted.

For the purpose of adding together broken periods, a month is reckoned as consisting of 30 days.

8. *Date of birth.*—Any change in the date of birth as originally entered in the service book, should be supported by an order of the competent authority approving the alteration.

9. When a Military employee is transferred to a Civil Department, and assumes a Civilian status, the date of birth to be entered in his service book, should be the date stated by him, at the time of attestation.



(Government of India letter No. 1450-C. S. R. Dated 24th August, 1923).

10. When the documents, referring to the previous military service of an individual, do not give the definite date of birth, but only the age stated at the time of attestation, the individual concerned should be assumed to have completed the stated age, on the date of attestation, *e.g.*, if an ex-soldier was enrolled on 1st January, 1910, and if, on that date his age was stated to be 18, his date of birth should be taken as 1st January, 1892.

The procedure indicated above will apply, only to cases, arising on or after 20th May, 1938, in the case of Union Government servants.

(Government of India, Finance Department, letter No. F. 6, (23) R. II/38, dated the 20th May, 1938).

11. *Medical Certificate*.—In the case of an applicant for an invalid pension, who is under 55 years of age detailed reasons for invaliding him should be given in cases, falling under Article 443 (b) Civil Service Regulations. The explanation of the head of the office required by Article 443 (c) of the Civil Service Regulations, should be recorded by him under heading (5) on the third page of the application.

12. In the case of an applicant for invalid pension (who is residing outside India) the medical certificate, granted by local private practitioners, should not be accepted, but a certificate from the official medical officer of the place, should be insisted upon.

(Government of India, Endtt. No. F. 95-C. S. R. 25, dated 25th May, 1925).

13. In the case of inferior servants, when leave without allowances is treated as qualifying, the following particulars should be obtained in a separate memorandum:—

(1) Extent to which leave could have been granted with allowances.

(2) How much of it was actually availed of.

(3) The leave taken without allowances.

NOTE.—All periods of duly sanctioned leave to inferior servants count for pension.

14. *Transfer, Suspension or Dismissal.*—Transfer from qualifying to non-qualifying service under Government, should be supported by a copy of the authority stating whether transfer was voluntary or made under competent authority. When an order of suspension or dismissal, does not contain full particulars, a brief statement should be obtained. If the order itself is not forthcoming, a summary of the available evidence should be required to be furnished.

15. *Retirement.*—The date of retirement as entered in the service book, the pension application and the last pay certificate should agree. When retirement on superannuation or retiring pension is ordered by Government, the number and date of the order should be quoted by the authority preparing the application against heading (5) on the third page of the application.

16. *Declaration.*—If the applicant has already received a gratuity or is in receipt of a pension, whether the gratuity or pension is granted in lieu of Civil Pension or not, the certificate prescribed in the note under Articles 911 of the Civil Service Regulations should be suitably modified so as to include the following particulars:—

- (a) Nature and amount of pension.
- (b) The period of service in respect of which it is paid; and
- (c) By whom it is paid.

(Government of India letters No. F. 210-C. S. R. 24, dated the 18th October, 1926, and F. 347-C. S. R. 27, dated the 6th September, 1927).

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18. The clerk, as he verifies the service, should affix his initials against the applicant's name in the Annual Returns in token of check, score out the concerned entries therein, and note in the application and the verification book any discrepancies detected. He should then submit the application with a draft, in which all important points arising from his examination, should be noticed.

19. *Verification by the Gazetted Officer.*—The verification clerk will submit the pension cases after verification with the Annual returns of the years marked, to the Gazetted Officer for test-check. The Superintendent should occasionally check that the annual returns submitted by the reporters to the Gazetted Officer relate to the years marked by him. It is the duty of the reporter to see that the test-check by Gazetted Officer has been done before he puts up the report.

20. *Affidavit.*—The periods of service not verifiable from records should be admitted with reference to an affidavit and evidence of contemporary employees (*vide* Article 915 (*iv*) if the Civil Service Regulations). These should state in full detail (1) whether the applicant was in permanent employ, and (2) whether there were any breaks in the service, or whether any leave was granted.

NOTE.—The State Government servants will be governed by Articles 328 and 329 of Hyderabad Civil Service Regulations.

21. When the fact of service in another office is not satisfactorily attested in the service book, a duly certified abstract from the head of that office should be obtained.

22. *Service in an officiating appointment.*—In verifying service for pension in an officiating appointment in cases governed by Civil Service Regulations, the following particulars should be obtained:—

- (1) whether the post was fully vacant;
- (2) whether another officer counted service during the period ; and
- (3) how the original vacancy occurred if the applicant came in a chain of arrangements.

NOTE.—The extracts of Departmental Orders containing these particulars should invariably be attached to the service book.



23. *Verification of service of officers appointed from Military to Civil, etc.*—When an officer is appointed direct from the Army, to an appointment from which he will ultimately retire on a civil pension, his military service should be verified forthwith, and the details handed over to the Civil Audit and Accounts Officer.

(G. I. Finance Department letter No. 129, C. S. R., dated the 15th August, 1924).

24. The work relating to verification of Military service and issue of a certificate of verification of service in respect of ex-soldiers now in civil employ under Article 356/357-A. Civil Service Regulations is centralised in the Field Pay Offices attached to Regimental Corps Record Offices. Departmental Officers should thus send requisitions for particulars of military service, etc. direct to the Officer-in-Charge, Field Pay Office.

(Letter from the C. D. A. S. C. Poona No. P 5/042-6, dated the 11th July, 1950).

Particulars about the previous military service of British and other ranks re-employed in civil posts, for purpose of calculating pension under Article 356, Civil Service Regulations are in most cases, available, with the C. D. A. Eastern Command, Meerut, and any information necessary should, therefore, be obtained from him, and he will arrange to obtain any additional information, that may prove necessary from the Government of the United Kingdom. Officers-in-Charge of military records in the United Kingdom should not be addressed individually by all civil authorities in India for such particulars.

(G. I. Ministry of Finance letter No. F. 12 (5)-EV/50, dated the 26th July, 1950).

25. The certificate of verification of military service is always furnished in Form I. A. F. A. 357 which contains also particulars of an appointment held and of the "Corps, Department or Establishment" in which he served, when in the Defence Department, being the data necessary to determine whether the services rendered in the Defence Department were in a Civil or Military capacity. These particulars of service should be furnished to the Controller of Defence Accounts and Pensions in the letter of intimation about raising of debit.

(Letter No. A. 1/2191-XIV, dated the 22nd January, 1935 from the C. D. A. and P. Lahore).



26. *Premature enquiries about pensionary claims.*—When references are received from officers who have not retired from service, enquiring whether certain periods of their service will count towards pension, the amount of pension they will receive, etc., the information should invariably be refused under Article 910 of the Civil Service Regulations which should be quoted in the reply.

NOTE.—The advice when given under Article 910, Civil Service Regulations should be as authoritative as it would be if it were given in a pension report. The material necessary for a report on pension, should be prepared and on the basis of that material a formal and binding report made. (Mistakes due to improper material or some clerical error will be regarded as grave failures in Audit.)

(Ar. Gl's letter No. 516-Admn./177-35, dated the 11th December, 1935).

27. *Report to sanctioning authority.*—When all questions raised have been, as far as possible, determined, the clerk, if the case be an ordinary one, should draw up the final report in the usual printed form (S. Y. 147) and place it before the Superintendent, (who will check the aggregate amount of service qualifying for pension, the calculation of average emoluments, and the amount of pension or gratuity certified to be admissible to an applicant.)

28. The Superintendent should see that all facts which seem to affect the amount of pension admissible under the rules, have been brought forward in the report.

29. The report should indicate the Government (Hyderabad State, or Union Government etc.) or Local Funds to which the pension or gratuity, certified to be admissible, is debitable and the share of such debit. In the case of pension or gratuity, debitable to the Hyderabad State or the Union Government, it should also be stated whether it is "Voted" or "Charged".

NOTE.—1. In the case of additional pension under Article 475-A, Civil Service Regulations the condition of eligibility for the award, *i.e.*, the officer must have shown "such special energy and efficiency as may be considered deserving of the concession," should be taken to mean that the officer must have rendered "approved" service, and the latter term should be used in the report to Government.

(Government of India, Finance Department, No. F. 52-11-R-II/28, dated the 6th September, 1929).



30. The date from which the pension is to take effect should also be stated in all cases.

31. In order to prevent the possibility of double claims, a note should be made by the Audit Office in the service book to the effect that a pension of a specified amount was admitted on such and such a date.

(Ar. GI's. letters No. 896-Admn. 163-23, dated the 21st May, 1923 and No. 1882-Admn. 163-23, dated the 7th December, 1923).

32. When a last pay certificate is forwarded to the Audit Officer of a different circle under Article 914 (b), Civil service Regulations, the fact as well as the date of such transmission should be mentioned in the report.

33. If any portion of the service claimed is disallowed, the reason for its disallowance should be clearly stated.

34. All unfavourable remarks recorded by the head of an office against the character and past conduct of an applicant should be brought to notice in the reports sent to Government.

35. If the applicant be dead at the time the application is submitted, or if he be insane and incapable of managing his affairs himself, the fact should be stated and the authority competent to sanction the pension should be asked to sanction payment of his pension or gratuity to his heirs or guardian as the case may be.

36. The Superintendent, after scrutinising the report in the manner prescribed above, will pass it and send it with the connected papers to the Gazetted Officer in immediate charge of the section (vide paragraph 37 below). The officer-in-charge should test the verification of services by checking a few items himself. After the report is passed by the section Officer, the Superintendent will see that any corrections made are in conformity with the rules, and if so will send it to be fair-copied. The fair copy of the report with all papers connected with the application will then be despatched to the sanctioning authority.



37. All routine pension cases including anticipatory pension, irrespective of the amount, may be passed by the Gazetted Officer in immediate charge of Pension Verification Section. Cases involving doubtful points or an interpretation of rule should be submitted to the Accountant-General through the Deputy Accountant-General.

(Ar. GI's. letter No. 494-T, dated the 30th September, 1916).

38. *Anticipatory Pensions.*—All claims for pension, gratuity etc., should be dealt with the utmost despatch, and in all cases, where delays are anticipated in the completion of the verification, orders of Accountant-General should be obtained for sanctioning anticipatory pensions in all possible cases.

(A. G's Office Order No. 143, dated 10-7-1952).

39. *Sanction of Pensions.*—When the authority competent to sanction the pension has recorded on the third page of the application or in the covering letter that the pension claimed should be admitted, the Pension Verification Section should, if satisfied that the claim is admissible, send the report (Form No.S. Y. 147) together with the copy of the first page of the application and the last pay certificate to the Pension Audit Section for the issue of a pension payment order. No formal sanction by the competent authority is necessary (*vide* Art: 918 (1) of the Civil Service Regulations).

The other papers including service book should be returned to the authority sanctioning the pension, along with a Memorandum in Form S. Y. 148, duly filled in, intimating the amount of pension or gratuity found to be admissible and that arrangements are being made for the issue of Pension Payment Order, etc.

40. Where pension applications are sent to this office with the sanction to pension recorded on the application itself and not in the covering letter forwarding the application, the reporter should, when putting up the certificate and report, record a note "Pension sanctioned by \_\_\_\_\_" in the margin of the certificate and report form. The note should be attested by the Gazetted Officer passing the pension.



41. As soon as a pension is sanctioned for service, a portion of which was in the Defence Department, full particulars of the Military Service and of the pension sanctioned should be communicated to the Military Central Pension Office concerned in order to prevent a second claim being presented and admitted in respect of the same Military service.

(Ar. Gl's. letter No. 1265-Admn./516-26, dated the 16th December, 1926).

42. *Recovery from Pensions.*—The Government of India have decided as follows on the question of recovery from pension under Article 470, Civil Service Regulations:—

- (a) Article 470 cannot be used directly to effect a penal recovery, but Government are justified in making proof of a specific instance of fraud or negligence by an officer the ground for a finding that his service has not been thoroughly satisfactory within the meaning of the Article for the purpose of reducing his pension.
- (b) The measure of reduction in the amount of pension made under the Article should be the extent by which the officer's service as a whole has failed to reach a thoroughly satisfactory standard, and any attempt to equate the amount of reduction with the amount of loss caused to Government, is incorrect.

*Comptroller and Auditor-General's Instructions as regards (b) above.*—The position is that, once the competent authority holds with reference to paragraph (a) above, that the service of an officer has not been thoroughly satisfactory and reduces pension under Article 470 (b), it will not be possible for audit to challenge or question the measure by which the amount of the reduction has been determined, whether the total amount reduced happens to be equal to, or more or less than the amount of any loss, caused to Government by the Officer's negligence or fraud. The matter will thus rest entirely with the administrative authorities and audit will not be concerned.



(c) The Article contemplates permanent reduction in the amount of pension ordinarily admissible and does not admit of the reduction of the pension, payable in respect of any one particular year.

*Comptroller and Auditor-General's Instructions.*

1. Audit will watch that the instructions contained in (c) above are strictly observed.

2. The above orders do not apply to new entrants who enter service on or after 23rd February, 1939, to whom new Article 351-A, Civil Service Regulations issued by the Government of India, Finance Department in their Notification No. F. 6 (8) R-II-39, dated 23rd February, 1939, applies. This Article permits direct penal recovery from the pensions of new entrants to Services under the rule-making control of the Governor-General-in-Council (now the President).

(Government of India, Finance Department Circular letter No. F. 6 (10) R-II-39, dated the 8th March, 1939 and Ar. GI's letter No. 199-A/305-38, dated the 5th April, 1939).

43. The Comptroller and Auditor-General, has in consultation with the Government of India, ruled that recoveries of losses caused to Government and other dues, may not be effected by deduction from pension already sanctioned, except at the request or with the express consent in writing of the pensioner.

(Ar. GI's. letter No. 117-A-103-34, dated the 1st July, 1935).

NOTE.—(1) These orders do not refer to recoveries of Income tax from pensions in respect of pensioners to whom the Indian Income Tax Act, 1922, applies *i.e.*, if they are resident in India.

(Ar. GI's. letter No. 230-A/103-24, dated the 30th November, 1935).

NOTE.—(2) In a case where overpayments were made to a pensioner while re-employed, owing to failure to reduce his pension which together with the pay on re-employment exceeded the pay of the appointment held by him at the time of retirement, the question arose whether recovery of over-issues of pension could be made from future payments of his pension. It has been decided by the Government of India with the concurrence of the Comptroller and Auditor-General that no recovery can



be effected from his pension, there being no rule in the Civil Service Regulations authorising such recoveries. This decision is in conformity with the principle that no recoveries for which there is no statutory basis can be made from pensions.

(G. I. F. D. Endt. No. D. 548-11/37, dated the 15th March, 1937 forwarding An. GI's letter No. 92-A/238-36, dated the 5th March, 1937).

44. *Recoveries of Government dues from Hyderabad State Pensioners.*—Government dues are recoverable from pensions, at a rate not exceeding one-third of the Pension.

(Finance Department letter No. 1936/1937, dated 18-5-33 F., communicated through Accountant-General's Circular No. 26 of 1333 F.)

45. *Procedure on receipt of sanction.*—An order of the State Government or of the Government of India sanctioning a pension or gratuity, passed upon a report from this office, should be noted on the draft report in the offic file, and a careful comparison made between the sanction and the report.

46. In case where an amount, different from that recommended by this office, has been sanctioned, the Superintendent should, if he has any doubt as to the propriety of the alteration, bring the matter to the notice of the Officer-in-Charge.

47. This must be completed and the order with the first page of the application and the Last Pay Certificate transferred to the Pension Audit Section, through a transit register maintained for the purpose (except in cases where the orders call for further reference) within two days of the receipt of the order in the Section.

#### APPLICATIONS OF LOCAL FUND EMPLOYEES

48. Under Article 410, Hyderabad Civil Service Regulations, employees of the Local Fund Department and of certain private institutions, are allowed to earn pension, from General Revenues, if one-seventh of their salary is paid as contribution by them or on their behalf.

49. Applications for pension on behalf of these employees only of Local Fund and other institutions, are reported on by this office.



50. *Report on the title to pension of non-gazetted establishment of Accounts Offices.*—From 1st April, 1927, the services for pension of a non-gazetted officer of an Account Office should be verified by the Account Office responsible for auditing his pay, and his title to pension should be certified to, by that office after obtaining certificates of verification of services prior to 1st April, 1927, from Account Offices to which he belonged before retirement.

51. The nominated Audit Officer will from 1st April, 1927, record in his own office the annual establishment returns of those Audit Offices, the Pay of which is under his audit, for the purpose of verification of services.

(Letter No. 14-Admn./587-26, dated the 11th January, 1927, from the Controller of Civil Accounts).

52. The pension applications of the non-gazetted members of this office will be dealt with by the Accountant-General, Madhya Pradesh (from 1st April, 1950).

53. *Calendar of Returns.*—With a view to watch the proper observance of due dates, a calendar of returns in the form contained in the Appendix to this Manual, should be maintained by the Section.

## CHAPTER II—Allocation of Pensions.

54. In the case of pensions of officers, who have served under the Posts and Telegraphs Department and another department of the Union Government (with the exception of the Railway Department) sanctioned on or after 1st April, 1938, if the actual monthly pension payments are not made at the Post Office and the Officers concerned were not borne on the cadre of the Posts and Telegraphs Department at the time of retirement, the Posts and Telegraphs Department will be debited with the capitalised value of the share of pensions debitable to it according to the length of service rendered in that department. Intimation regarding the length of service in the Posts and Telegraphs Department and the capitalised value of the pension debitable to that department will have to be sent to the Audit Officer, Posts and Telegraphs Department, by the Pension Verification Section through the Pension Audit Section, immediately after such a case is reported on.



55. *Period of training of civilian Government servants who join the Army in India Reserve of Officers.*—The Army Department is not liable to pay any share of the leave and pension charges of an officer for the period he is called out for training in the Army in India Reserve of Officers.

The time spent on training will count as duty under Fundamental Rule 9 (6) (b).

(Government of India, Finance Department Endorsement No. F. 81-F. E., dated 27-9-1926 communicating office memorandum of the Army Department No. A. 31-304 (A. G. 2), dated 17th August, 1926).

56. Invalid pensions granted under Article 441 Civil Service Regulations to civilian Government servants, who rendered temporary military duty and who are also granted extraordinary injury pension under Article 742 of the Civil Service Regulations, are a species of the genus "ordinary service" pensions; and hence the incidence of the invalid pensions, in such cases, should be regulated in terms of the provisions of the penultimate sentence of clause 12 of Section IV of Appendix 3 Account Code, Vol. 1.

(Auditor-General's Letter No. T. 551-Ac/63-38, dated the 1st July, 1938).

57. It has been decided by the Comptroller and Auditor-General with the concurrence of the Government of India that in a case in which leave salary for a certain period of leave, which was debitable to one employing Government and was charged by mistake to another employing Government and in which the wrong allocation has been allowed to stand as a consequence of the convention agreed upon, at the Conference of Financial Representatives held in November, 1929, the period of leave should for purposes of distribution of pensionary liability, be regarded as a period of service rendered under the Government to which the leave salary was properly debitable.

(C. C. A's letter No. 530-Admn. C/71-32, dated the 7th April, 1932).



(iii) The capitalised value of the share of pension proposed to be debited against the Defence Department (Army Branch).

NOTE.—The information regarding the last item will be furnished by the Pension Audit Section in all such communications, which should be put up through that Section.

(Letter No. G. 2116, dated the 23rd November, 1937, from the Controller of Defence Accounts and Pensions, Lahore).

68. *Grant of pensionary concession by one Government involving another Government in additional pensionary liability.*—Rule 24 of Section IV of Appendix 3 to Account Code Vol. I, prescribes the terms of the convention established among the Government of India and the several State Governments whereby a Government before allowing a pensionary concession in a case or class of cases, should obtain the sanction of another Government, if the grant of the concession involves the latter in additional pensionary liability (*e.g.* when a period of service rendered under another Government which does not ordinarily count for pension under the rules of the other Government concerned is allowed to count for pension). The duty of watching the observance of the convention in practice has been laid on the Audit Officers concerned.

NOTE.—(a) No exception to the convention should be made in the case of the grant of the concession of counting for pension, in deserving cases, of temporary Service rendered in the Irrigation Establishment prior to 1st April, 1921.

(b) Compassionate allowances granted under Article 353, Civil Service Regulations (or other corresponding rules of the State Government) should not be brought within the scope of the convention.

(Government of India, Finance Department No. 6 (73)-R. II/35, dated 9th September, 1936).

69. The Comptroller and Auditor-General has decided with the concurrence of the Government of India that the whole "service for pension" as indicated in rule 1 of the High Court Judges (India) Rules 1922, inclusive of the time spent on subsidiary leave, should be taken into account for purposes of pensionary allocation.

(Auditor-General's letter No. 207-A/210-33, dated the 18th December, 1933, to the Accountant-General, Bombay forwarded with his letter No. 208-A/210-33, dated the 18th December, 1933).

65. It has been decided by the Comptroller and Auditor-General with the concurrence of the Government of India that whatever pension is granted, is granted in lump in respect of the total qualifying service at the credit of a Government servant and not by compartments and when a pension is reduced on account of unsatisfactory service, the several Governments served under should share in the reduction.

(Controller of Civil Accounts Letter No. 2581-Ac-350-31, dated the 24th November, 1931).

66. *Incidence of pensionary charges in respect of Military Service allowed to count for civil pension under Article 356 Civil Service Regulations.*—In the case of an individual in the civil employ, who has been allowed to count for civil pension his previous military service without refunding the gratuity he received on discharge from the Army under the rule in Note 5 below the revised Article 356 Civil Service Regulations, read with exception 6 to the old Article, the liability of the Defence Service estimates to bear the proportionate military share of the civil pension granted, should be limited to the capitalised value of the proportionate pensionary share less the amount of discharge gratuity already paid to the men concerned from these estimates.

(Government of India No. F. II-(9) R. 11. 37, dated the 27th May, 1937 and Ar. GI's endtt: No. 185-A-203-36, dated the 27th May, 1937, communicating Military Accountant-General's letter No. A. 4430, dated the 27th April, 1937).

67. In the communication to the Controller of Defence Accounts and Pensions, Allahabad, in respect of the proportionate share of pensionary charges on account of the military service of an individual allowed to count for civil pension, the following further particulars should be furnished to him:—

(i) The date of birth of the individual;

(ii) The period of net qualifying service (both under Defence and Civil Departments jointly and separately) for which he has been awarded the pension; and



to officers and establishments who happen to be serving under the Administration at the time they take leave or retire.

(Government of India, Finance Department letter No. 1126-F., dated the 2nd March, 1940).

62. *Allocation of pension according to the Rule of Proportions.*—The rules in Section IV of Appendix 3 of Account Code, Vol. I, should be applied for the distribution of pensionary charges as between Governments only. As between several local bodies or as between a local body and one or more Governments, the rule of proportions referred to in Articles 799 and 801, Civil Service Regulations, should be applied.

(Auditor-General's letter No. Ac. 1083/107-27, dated the 22nd April, 1927).

63. In applying the rules in Section IV of Appendix 3 of Account Code Vol 1. in a case in which a Government servant has rendered both inferior and superior service, the Controller of Civil Accounts, with the concurrence of the Government of India, has decided that the expression "Length of Service" used should be read in the light of the definition which has been given to it, *viz*: that it means "length of qualifying service." If the inferior service is less than 5 years, the non-qualifying inferior service should be omitted from the calculation. If the inferior service exceeds 5 years and the maximum pension is earned for the superior service alone, thus rendering gratuity for inferior service inadmissible, under the operation of Article 398 (b), Civil Service Regulations, the total service including the inferior portion should be taken into account.

(Cr. of Civil Accounts Letter No. T. 1107-Ac. 195-41, dated the 12th September, 1931).

64. In a case where an earlier period of service of an individual is not verified under Article 907, Civil Service Regulations, (second sub-paragraph of paragraph 150 (a) of the Audit Manual), it has been decided by the Comptroller and Auditor-General that the entries in the service book and histories of services may be taken as sufficient authority for the purpose of apportionment of pensionary charges.

(Ar. Gl's letter No. 174-Admn. S/17-29, dated the 4th February, 1929).



58. As per rule 5 of Section IV, Appendix 3 of Account Code Vol. I, the component periods of service under the several Governments should be fixed in the first instance without any regard to the total period of service that may be arrived at thereby.

(Auditor-General's Letter No. 518-Admn. K. W. 469-23, dated the 18th May, 1926).

59. *Service under a Government whose share is less than a Rupee.*—When a pension is allocated among more than two Governments and the share chargeable to a particular Government comes to less than a rupee, the service under that Government is neglected for the purpose of allocation (*vide* rule 25 of Section IV of Appendix 3 Account Code Vol. I). The effect of omitting the period will be that the pensionary liability in respect thereof will be distributed among the other employing Governments in proportion to the service under each of them.

60. Pies should be eliminated in the distribution of pensionary charges between different Governments in the following manner: The amount of pension should first be settled in accordance with the principle of Article 468 A. Civil Service Regulations. (In calculating the portion payable by each of the two Governments, the same principle should be observed, but if each portion contains six pies the paying Government, should be given the advantage, the share of the other State Government being raised to the next higher anna. If three or more Governments are concerned, those whose shares are largest should bear the extra cost to work up to the amount of the pension admissible.

(Auditor-General's letter No. 330-Admn./339-23, dated the 26th February, 1924).

61. *Allocation of charges relating to Baluchistan.*—For the purpose of allocation of leave and pension charges, service in Baluchistan shall be regarded as service under the Union Government (Civil) and subject to the observance of the rules applicable in regard to service rendered under a State Government or under a Commercial Department or the Defence Department of the Union Government, leave and pension charges shall be treated as relating to Baluchistan only if they relate



70. Service in the Civil Pioneer Force of personnel in pensionable service of Government which counts for pension should be treated as service under the Union Government (Civil) for the purpose of allocation of pension in accordance with the rules laid down in Appendix 3 to the Account Code, Volume I. The liability shall be entirely of the Civil Estimates and the War Department shall not be required to contribute anything in respect of the personnel serving in the units placed at the disposal of that department.

(Government of India, Department of Labour Memo No. P. F. 91, dated the 29th January, 1946).

71. Debits for the proportionate share of gratuities sanctioned to Police Constables and others in respect of their service in the Military Department which is pensionable under Army Regulations are to be adjusted in the books of the Controller of Defence Accounts concerned. But in respect of Military Service pensionable under Civil Service Regulations, the debit for the proportionate share of gratuity is to be adjusted in the books of the Controller of Defence Pension Accounts, Allahabad.

(Letter No. A-II/74/6554, dated the 23rd August, 1930, from the Controller of Military Pension Accounts Mhow).

### CHAPTER III.—*Family Pensions, Wound and other Extraordinary Pensions.*

72. *Family Pension under Chapter XXXVIII Civil Service Regulations.*—Family Pensions granted under Article 740, Civil Service Regulations, are subject to the conditions stated in Army Regulations (India) Volume I, which, in turn, are governed by the provisions of the Royal Warrant, for the time being in force. Under Article 685 of the 1926 Warrant, the parents of an officer may be granted a pension, "provided that they are in pecuniary need." This proviso has been interpreted as governing the continuance of pension. In the case of pensions granted under Article 740, 746-B, and 746-BB, Civil Service Regulations, the pensioners should invariably be informed (i) that the awards are subject to review should their pecuniary circumstances change, and (ii) that any such change of circumstances should be promptly reported by



them to the sanctioning authority. In scrutinising sanctions to such pensions, the Audit Office should see that the sanctioning authority attaches the above two conditions to the sanctions.

(Government of India, Finance Department, Endt. No. F-288-C. S. R. 27, dated the 25th July, 1927, and the un-official memorandum No. 288-C. S. R. 27, dated the 29th October, 1927, with Ar. Gl's. Endtt. No. 1723-Admn. 237-A of 1927, dated the 30th November, 1927).

NOTE.—The condition that the award is subject to review, should there be an improvement in the pecuniary circumstances of the beneficiary, should be imposed also in cases where awards are made to dependants other than widows and children of the deceased, under Article 686 of the Royal Warrant.

(Government of India, Finance Department, Letter No. 2111-R-II/29, dated 23rd April, 1929, and G. I. F. D. No. F. 51-R. II-33, dated the 15th March, 1933, and Government of India, Finance Department letter No. F. S. I. R.-II-33, dated the 15th March, 1933).

73. The proceedings of the Medical Board in regard to cases of wound and other extraordinary pensions under Chapter XXXVIII of the Civil Service Regulations should be drawn up in Army Form A. 45-A.

(Government of India, F. D. No. D/3235-R. 11-29, dated the 27th May, 1929).

74. In the making of any awards to dependents of a deceased officer, when he has left no widow or children in accordance with the provisions of Article 685 and 686 of the Royal Warrant, 1926, in cases governed by Article 746-B, 746 BB and 746 D, of the Civil Service Regulations, the War Office "working rules" annexed to the Government of India letter No. F. 17-XIII-R. II/29, dated 9th August, 1929, should be strictly followed.

(Government of India Finance Department letter No. F. 17-XIII-R. II/29, dated the 9th August, 1929).

75. Extraordinary Family Pension applications in cases where officers have been killed as a result of terrorist or revolutionary outrage should be treated as specially urgent and the Audit Report should be furnished with as little delay as possible.

(Government of India, Finance Department Letter No. 1317-R. II, dated the 4th June, 1931).



76. *Classification of Wound Pensions and Compensation to Workmen for injury sustained by accident.*—Wound pensions, unless they relate to Commercial Departments, should be taken to the head “55 Superannuation Allowances and Pensions.” Compensation to workmen (including compensation paid under the “Workmen’s Compensation Act,” Act. VIII of 1923) should also be debited to the above head, if the pay of the workman concerned is charged to “Establishment” but to “Works” or “Contingencies” of the Major Head concerned, if the pay is charged to these heads. However, compensation paid to workmen or other employees of a Commercial Department should always be debited to the Commercial Department concerned.

(Ar. GL’s letter No. A. C. 733-393-25 dated the 26th February, 1926).

NOTE.—As the minor head “Superannuation and Retired Allowance” is mainly intended for service pensions, the charges for pensions granted under Chapter XXXVIII of the Civil Service Regulations should be classified as “Compassionate Allowances” under “55-Superannuation Allowances and Pensions,” while the gratuity granted under the same Chapter is classified as “Gratuities” under “55-Superannuation Allowances and Pensions.”

(Ar. GL’s letter No. 73-Ac./412-32, dated the 12th January, 1933).

#### CHAPTER IV—*Riayati (Compassionate) Pensions.*

77. *Riayati (compassionate) pensions.*—The Riayati Pension and Gratuity Rules will be found in Articles 515 to 553 of Hyderabad Finance and Account Code.

78. *Examination of Riayati Pension/Gratuity proposals.*—A Pension reporting clerk on receipt of the compassionate Pension statement from the Department concerned, should first see that it is invariably accompanied with a ‘No Demand Certificate’ in the prescribed form duly signed by the Head of the office in which the deceased was employed and attested by the departmental audit section of this office.

(Finance Department Circular No. 37/1344 F and A. G’s Circular Letter No. 20/1345 F).

After the date of death of a Government Servant or a Pensioner is ascertained, the calculations of the amount proposed to be granted as Riayati Pension/Gratuity should be scrutinised with reference to relevant rules in Hyderabad Finance and Account Code.

79. *Report to sanctioning authority.*—When the above preliminaries have been completed, he should draw up the report and place it before the Superintendent who after scrutiny will pass it and submit it with the connected papers to the Gazetted Officer-in-charge. After the report is passed by the Gazetted Officer the Superintendent will send it to be fair-copied. The fair copy of the report with all papers connected with the proposals will then be despatched to the sanctioning authority with a memorandum of amount certified to be admissible for Riayati Pension/Gratuity.

#### CHAPTER. V—*Pension commutations.*

80. The “Civil Pension (Commutation) Rules 1925” and Regulations governing procedure for the commutation of Pensions (including commutation Tables) have been issued by the Government of India as a separate publication.

81. The Hyderabad Civil Pension (Commutation) Rules and the regulations governing procedure for the commutation of pensions, prescribed by the Hyderabad Government, will be found in Articles 501 to 514 of Hyderabad Finance and Account Code Volume I.

#### SUBSIDIARY ORDERS OF THE GOVERNMENT OF INDIA.

##### *General.*

82. The Civil Pension Commutation Rules, 1925, are intended to apply to all pensioners irrespective of the dates of their retirement.

(G. I. F. D. No. F. 158-C. S. R./25, dated the 27th January, 1926).

83. *Commutation of compassionate allowances.*—As a compassionate pension is, as its name implies, given to save from penury a Government servant, whose services are dispensed with, for fault or inefficiency, and commutation may possibly, if not probably, result, as



in the case of compassionate political pensions, in further appeals to the charity of Government, the Government of India held that commutation of a compassionate pension should be permitted only sparingly and only for special reasons.

(G. I. F. D. letter No. 1552-F. B., dated the 13th December, 1913).

84. *Commutation of extraordinary pensions granted under Chapter XXXVIII of the Civil Service Regulations.*—Family pension granted to a widow conditionally for life or until remarriage, is not subject to commutation.

(G. I. Orders communicated in memo N.S. 240/136, dated the 19th Feb. 1934 of the Director-General of Posts and Telegraphs).

85. *Procedure for dealing with applications in this office.*—The applications for commutation of pensions are entertained only after pensions are sanctioned except in cases referred to in paragraph 89 below. On receipt, they should be registered in a separate purport register. The clerks dealing with the applications should obtain from the Pension Audit Section a certificate of verification of the date of birth, class and amount of pension. The audit section should also certify whether any part of the pension has been previously commuted, and if so, for what amount, or whether any application previously made has been rejected.

To ensure that this requirement is properly complied with, it is necessary to examine the remarks made in the current as well as the previous Audit Registers and the Register of Pension Payment Orders.

86. The application should then be forwarded to the sanctioning authority with a note of any discrepancy between the facts as stated by the applicant and those obtained from the Audit registers of this office. Previous commutation of any portion of pension or rejection of any previous application should also be reported to the sanctioning authority.

87. Commutation applications should be treated in the same way as telegrams or as receipts marked



“ Immediate ” or “ Urgent ” and disposed of accordingly. Where it is possible to expedite work through the Air Mail, such service should be utilised when the urgency of the matter justifies the extra expenditure on postage.

(Ar. Gl's. letter No. T. 1437-NGE/488-34, dated the 10th October, 1931.

NOTE.—A daily report of applications, outstanding for over three days, should be submitted to the Officer-in-Charge.

88. In cases in which the applicant is likely to have his next birthday before the date of audit office report on the title to pension, it has been decided by the Comptroller and Auditor-General, with the concurrence of the Government of India, that Accounts Officers should issue a report on the commutation of pension, in advance of the formal report on the title to pension provided that the portion of the pension to be commuted is clearly well before one half of the approximate amount of the total pension likely to be sanctioned and uncommuted residue of the likely pension is also well above the limits prescribed in rules 3 and 4 of the Civil Pensions (Commutation) Rules. If, in such a case, the commutation becomes absolute before the pension, final or anticipatory, as the case may be, is formally sanctioned, the payment of commutation money should not be authorised until the formal sanction of the pension is received, but an intimation of the possibility of loss because of delay in the sanction of pension should be sent to the pensioner when reporting on the claims for commutation.

89. In the case of Union Government pensioners, all applications for commutations of anticipatory pensions should be forwarded by this office to the Administrative Ministries of the Government of India concerned, with a report on the title to commutation applied for, and an explanation of the reasons for the expected delay in the sanction of final pension. The Administrative Ministries will then obtain the concurrence of the Finance Ministry for sanction to the commutation.

Along with his application for commutation a declaration in the following form should also be obtained from the pensioner to secure repayment of the whole or a part of the commuted value of the anticipatory pension



commuted, in the event of there being excess payment, if any.

(Ar. Gl's letters Nos. T. 970. G. B. E./696-31 dated the 29th July 1932 in case Pen. Mis.6-8 of 1832-33 T. 832-Admn./1/91-36 dated the 25th August 1936 and 462-Admn. 1/91-36 dated the 21st Oct. 1936).

*"Form of declaration"* :—

Whereas the . . . . . (here state the designation of the officer sanctioning the commutation) has consented, provisionally, to advance to me the sum of Rs. . . . . being the commuted value of a part of the anticipatory pension, in anticipation of the completion of the enquiries necessary to enable the Government to fix the amount of my pension, hereby acknowledge that, in accepting the advance, I fully understand that the commuted value now paid, is subject to revision on the completion of the necessary formal enquiries and I promise to base no objection to such revision on the ground that the provisional amount now to be paid to me as the commuted value of the part of anticipatory pension exceeds the amount to which I may be eventually found entitled. I further promise to repay either in cash or by deduction from subsequent payments of pension, any amount advanced to me in excess of the amount to which I may be eventually found entitled.

(Ar. Gl's letter No. T. 832-Admn. 1-91/36 dated the 25th August 1936).

90. In the case of pensioners governed by Rules (3) and (4) of the Civil Pensions (Commutation) Rules, the incidence of pensionary charges between the Governments concerned, should first be settled before the application is forwarded to the sanctioning authority.

It is desirable that there should be as little delay as possible in settling the incidence of the charge by audit and Administrative Officers, and that the interval between the date of the medical examination and that of the payment of the commutation amount should be reduced to a minimum. If, for any reason, there is likely to be delay, the pensioner should be warned in time so that the commutation need not become absolute unnecessarily early.

(Ar. Gl's letter No. 208-Admn. 1/206-34 dated the 10th April 1935).

91. *Miscellaneous Rulings.*—When the payment of a pension has been transferred from one State to another, the applications from pensioners under the administrative control of a State Government for commutation of their pensions will be reported on, by the Account Officer of the State Government, to which the commuted value of pension will be charged. The application for commutations which will be received by the disbursing Account Officer in such cases should, therefore, be transmitted by him forthwith, together with the necessary particulars to the Account Officer of the Government to which the commuted value of pension will be charged. In the case of commutation of pensions by Union (Civil) Government Servants, however, the disbursing Account Officer should report on the application. The responsibility for the payment after sanction and for the final audit of the charge will be that of the disbursing Account Officer even though the debit may be passed on for adjustment in the books of another Account Officer.

(Ar. G1's. letter No. 663-Admn. 81-43, dated the 7th August, 1943).

92. Pensioners drawing pensions in Colonies having an account current with the Accountant-General, Central Revenues, who apply for commutation must take payment of capitalised value in India, as prescribed in Rule 9 of Civil Pensions (Commutation) Rules.

(G. I. Endt. No. F. 26-III. C. S. 27, dated the 28th February, 1927).

## CHAPTER VI

### *Rulings under the Civil Service Regulations*

93. *Interpretation of Rules.*—The existing pension rules in the Civil Service Regulations must be interpreted in the light of the definitions in the Civil Service Regulations and not in the light of the definitions in the Fundamental Rules.

(Ar. G1's. letter No. 985-A-355-23, dated the 20th September, 1923, to the A. G. C. R.).



(C. S. R. 4).

94. *General Scope.*—The question whether service in a particular office or department qualifies for pension or not, is determined by rules which were in force at the time such service was rendered, and orders subsequently issued, declaring the service to be non-qualifying, are not applied with retrospective effect.

(G. I. F. D. No. 6080. P., dated the 8th December, 1905).

C. S. R. 4-A.

95. This rule does not cover the case of officers who may have already been transferred before its promulgation. It is, therefore, declared by an executive order that an officer transferred in the circumstances contemplated by the rule referred to above, before its promulgation, may also exercise the option of remaining under the pension rules to which he would have been subject, had he not been transferred within six months from the date of these orders or if the officer be on leave on that date, within six months of his return from leave.

(G. I. Fin. Dept. No. F. 11 (13)-R/1138, dated the 29th May, 1939).

#### DEFINITIONS

C. S. R. 9.

96. The expression "time passed in India, out of employ on subsistence allowance" in Article 9 (ii) does not include time spent under suspension adjudged as a penalty.

(G. I. letter No. 1348-Finance and Commerce, dated the 20th March, 1886).

C. S. R. 89.

97. A provisionally substantive appointment is a substantive appointment for all practical purposes subject only to the qualification that the agreement will be reversed if and when the officer in whose place the arrangement is made returns to his own post, and also subject, in so far as pension is concerned, to the fulfilment of the conditions in Article 89, Civil Service Regulations. Subject to these conditions, a provisionally

substantive holder of permanent post carries, so long as he holds a provisional lien on that post, all the privileges and advantages which ordinarily accrue to the substantive holder of a permanent post.

A provisionally substantive appointment under Fundamental Rule 14 (*d*) may correspond to, either an officiating appointment or a provisionally substantive appointment, in the Civil Service Regulation sense according as the conditions of Article 89, Civil Service Regulations are not or are fulfilled. When it is of the former category, the case falls to be dealt with under Article 371, Civil Service Regulations, read with the Government of India decision contained in their Finance Department Letter No. 1009-P, dated 3rd March, 1897, (*vide* paragraph 1 under Article 376, Civil Service Regulations) but when of the latter category, it satisfies the second condition of Article 361, Civil Service Regulations.

(Auditor General's Office Memorandum No. 377-A/120-44, dated the 1st September, 1944).

(C. S. R. 358)

98. *Conditions of qualifying Service.*—The establishment, for the preparation of the rainfall and weekly meteorological report and daily weather report, is not pensionable.

(G. I. R. A. Dept. No. 1247-72-3, dated the 18th May, 1896).

(C. S. R. 372)

99. *Apprentices and probationers.*—The leave and apprentice reserve sanctioned for Civil Account Offices prior to 4th November, 1919 is composed of (1) 8 per cent absentee reservists, and (2) 5 per cent apprentice reservists. The former form part of the permanent strength of the office and their service, therefore, qualifies for pension, but the latter are outside the permanent list and their service does not qualify.

(G. I. F. D. No. 2950-P, dated the 29th May, 1906).

After the revision of 4th November 1919, the reserve has been added to the sanctioned strength and there are no apprentices.



(C. S. R. 503).

100. *Special Rules for the Police.*—In the case of a Police Officer on pay not exceeding Rs. 10 a month, whose service is pensionable under scale 'B' of this article and who afterwards is transferred to an appointment in Superior service, outside the Police Department, the Police service should be treated as "SUPERIOR".

(G. I. No. 6307-Finance and Commerce, dated the 5th October, 1904).

(C. S. R. 543).

101. *Rules fixing the retiring pensions of the Chief Justice and other Judges of the High Court.*—The specific sanction of the Secretary of State (now the President of the Union) is not required for the grant of pensions to individual judges of the Indian High Courts in accordance with the scale prescribed in the rules fixing such pensions.

The State Government are competent to sanction the pension of High Court Judges.

(G. I. F. D. No. F. 27-V-C. S. R./27, dated the 1st July, 1927).

*Civil Engineers and Telegraphs Officers.*

(C. S. R. 642).

102. This article applies to those who have not elected the new pension rules of 1919.

(C. S. R. 643).

103. This article applies to those who have not elected the new pension rules of 1919.

An Engineer Officer, who was appointed Superintending Engineer 1st Class, before the introduction of the time-scale of pay sanctioned for Superintending Engineers with effect from 30th August, 1919 counts his service from the date of his appointment as Superintending Engineer, 1st Class, for the purpose of special additional pension admissible under Article 643, Civil Service Regulations, irrespective of what his pay may be, under the time scale of pay.

(G. I. F. D. No. 1869-C. S. R., dated the 13th October, 1920 forwarding letter of the G. I. P. W. D. No. 620 dated the 5th October 1920 to the Government of the U. P. of Agra and Oudh).

(C. S. R. 644).

104. The Secretary of State has sanctioned the proposal to allow acting service in privilege leave vacancies to qualify for the special additional pension admissible under Articles 642 and 643 of the Civil Service Regulations.

(Secretary of State's Fin. No. 13, dated the 27th February, 1919 with G. I. F. D. No. 361-C. S. R. dated the 28th April 1919).

The phrase "periods of such service passed on privilege leave" occurring in clause (b) of Article 644, Civil Service Regulations, should be interpreted to mean that for a period of privilege leave (or the first four months of leave on average pay) to count for additional pension it should be in evidence that, had the officer not been on leave he would have been officiating or holding the temporary post. This formula may be adopted until the new pension rules (the Fundamental Pension Rules) are promulgated.

(C. C. A's letter No. 35-A/321-29, dated the 6th February, 1929).

NOTE.—It has been ruled by the Controller of Civil Accounts that the object in laying down the above formula was nothing more than to bridge the gulf created by the promulgation of the Fundamental Rules without a corresponding change in the pension rules of the Civil Service Regulations. The intention is merely to conserve the concessions that were already admissible under the Civil Service Regulations and not to grant any new concessions which would not be admissible even if the rules in the Civil Service Regulations continued in force.

(C. C. A's letter No. 123-A. 321-28, dated the 14th May 1929).

(C. S. R. 728).

105. *Wound and other Extraordinary pensions.*—In regard to persons under the rule-making control of the Governor-General in Council, appointed before 1st April, 1937, the rules in Chapter XXXVIII Civil Service Regulations will apply with such modifications, as are made from time to time, to remove the anomalies. In regard to those who entered or enter service under the Central Government on or after 1st April, 1937, or who, having entered such service before 1st



April, 1937, did not hold a lien or a suspended lien on a permanent post on that date, the Central Civil Services (Extraordinary Pension) Rules, issued in the Government of India Finance Department Notification, No. F. 5 (6)—R. II/39, dated 27th July 1939, will apply. "Government of India Finance Department Notification No. F. 5 (6)—II/39, dated the 5th August, 1939" communicating a copy of Government of India Notification No. F. 5 (6)—R. II/39, dated the 27th July 1939 is reproduced as Appendix VI-A of the Indian Supplement to C.S.R. While disposing of cases falling under sub-rule (1) of rule 11 of the rules referred to above, the instructions contained in the Government of India Finance Department letters No. F. 17-XIII-R/11/29, dated 9th August, 1929, No. 5 XIV-R. II-31, dated 1st September, 1931 and No. F. 5-XXVI-R. II/32, dated 19th September, 1932, should be followed.

(Government of India Finance Department, letter No. F. 5 (15)-R. II/37, dated the 9th October 1937, and F. 5 (6) R. 11/39, dated the 5th August, 1939).

NOTE.—The Central Services (Extraordinary Pension) Rules are not applicable in respect of injury received or death met with by persons referred to in the second sentence of this paragraph before the 27th July, 1939, (the date of issue of the Rules). Any such cases should be dealt with under the rules in the Civil Service Regulations.

(Auditor-General's Letter No. 204-A/K-1074-40, dated the 1st May, 1940).

In regard to all persons to whom the Civil Service Regulations (Classification, Control and Appeal Rules) apply and in respect of whose pensions the power to make rules is, under those Rules, reserved to the Secretary of State in Council (now the President) the Superior Civil Services (Extraordinary Pension) Rules shall apply with effect from 1st April, 1936.

(Copy of India Office letter No. F. 605-36, dated the 11th June, 1936, received with Government of India, Finance Department letter No. 5 (2) R-II/36, dated the 28th January, 1937).

The proceedings of the Medical Board in regard to cases of wound and other extraordinary pensions under this Chapter should be drawn up in Army Form A. 45-A.

(G. I. F. D. No. D/3235-R. 11/29, dated 27th May, 1929).



106. *Disability pension- Auxiliary Nursing staff employed on Civil Defence duties:*— If a member of the Auxiliary Nursing Staff, India, employed in civil defence is retired on account of a disability attributable to service, such members may be granted a disability pension at the rate of Rs. 45 a month, for total disability, and a proportionate rate for less disability down to 20 per cent. The rate and continuance of the disability pension shall depend on the degree and duration of the disablement. No disability pension shall be admissible for a disability of less than 20 per cent.

A member who voluntarily relinquishes her appointment or who is discharged for misconduct, shall not be eligible for disability pension.

If a member who is in receipt of a disability pension refuses unreasonably, to undergo an operation or other medical treatment which in the opinion of the regulated medical authority, would reduce the degree of disablement, the disability pension may be forfeited or reduced at the discretion of the Government of India.

A member of the Auxiliary Nursing Staff who prior to her transfer to Auxiliary Nursing Staff was governed in the matter of extraordinary pensions by Chapter XXXVIII Civil Service Regulations will have the option of electing to draw disability pension under the provisions of this paragraph or under the Central Civil Services (War Injuries Pensions) Rules, 1942.

(G. of I. Finance Department No. F. 1 (187)-W/42, dated the 6th December, 1942, forwarding G. of I.C.E.D.No. 9-2/42, MARP, dated the 25th September, 1942).

(C. S. R. 738-A).

107. An award under any of the alternatives of Article 744 Civil Service Regulations should be regarded for the purposes of this Article as an award under the provisions of this Chapter.

(G. I. F. D. No. F. 206, C. S. R/25, dated the 9th December, 1928).

(C. S. R. 740).

108. The reference to the Army Regulations, India Volume I in Article 740, Civil Service Regulations has, and is intended to have, continued force and the grant of



wound pension under that article should be regulated by the rules in those Regulations, *viz*, the old rules in Part II of Pay and Allowance Regulations of the Army in India, and not by the new rules laid down in the Pension Regulations.

(G. I. F. D. No. F. S. XXVI-R, II/30, dated 7th January, 1931).

(C. S. R. 741-A).

109. *Wound, Injuries or other Disabilities, sustained by A Civil Officer while serving with a Military Force.* This article applies both to cases in which the disability giving rise to the invaliding was due to service rendered during the period of the Great War and in Post-War times.

(G. I. F. D. No. F. 96-C. S. R./25, dated the 8th May, 1925).

(C. S. R. 746-B).

110. *Wounds Injuries or other Disabilities, sustained otherwise than on Service with a Military Force:*—This Article does not apply to cases of policemen, dying of cholera, contracted during employment on the duty of enforcing sanitary measures in infected villages, but if, in any special case, the Head of the Department should think fit to make a recommendation for the grant of a gratuity to the family of a policeman, dying of cholera, while on sanitary duty full particulars of the case should be submitted to the State Government.

(G. I. No. 324, F. D., dated the 11th July, 1893).

111. Policemen who die of plague, contracted in the execution of their duties in plague-stricken localities, may be considered as having been killed in the execution of duty attended with extraordinary bodily risk within the meaning of this Article provided that care be taken strictly to limit the grant of pensions to cases where men are sent to duty entailing imminent risk from plague. The concession is applicable to families of policemen dying of plague while on plague duty in all States in which plague is or may become prevalent.

(G. I. No. 4516-P-F. D., dated the 13th September, 1900).

112. The existing practice, under which it is necessary for an audit officer in reporting on claims of extraordinary pensions under the rules to express an opinion upon the question, whether or not injury or death was met with, in the performance of a duty attended with extraordinary bodily risk within the meaning of this Article, should not be altered.

(G. I. No. 4521-Finance and Com., dated the 20th July, 1904).

113. The normal risk of an officer on duty cannot be considered extraordinary and the fact that an extraordinary danger suddenly intervened will not necessarily bring the case under this article. The presence or absence of extraordinary bodily risk is a question on which the audit officer must satisfy himself before he accepts the sanction of the State Government under this Article.

(Copy of G. I. No. 5886-158, dated the 18th August, 1910, Com. and Ind. Department communicated with G. I. No. 4485-dated the 26th August, 1910, Finance Department).

114. In the case of officers dying of plague contracted on duty connected with plague, where the duty arising in connection with the plague is clearly outside the scope of the appointment held by the Officer dying from the disease, and the circumstances of his family are such as to justify the grant, the Government of India may sanction pension to the families of such officers.

(Secretary of State's Despatch No. 1915, dated the 17th November, 1898, and G. I. F. D. No. 1959, dated the 16th June, 1899).

115. Syphilitic infection contracted in the performance of duty may, if it is reported by a medical board to be likely to be permanent, be *ipso facto* regarded as of a very serious nature for the purpose of the grant of injury pension under paragraphs 470 and 528 of Pay and Allowance Regulations of the Army in India Part II.

(G. I. No. 616/C. S. R., dated the 30th June, 1917).

(C. S. R. 746-C).

116. In special cases the family pension may be granted at a rate not exceeding one half of the officer's officiating pay at the time of injury or death.

This takes effect from 1st January, 1927.

(G. O. No. 227-P. dated the 27th February, 1929).



(C. S. R. 746-E).

117. The late Secretary of State has ruled that deaths or injuries caused by terrorists should be treated as if received "in action" and in such cases the maximum amount of compensation admissible under the rules in the Royal Warrant and Pay and Allowances Regulations should invariably be awarded.

(G. I. F. No. D/2375/33 R. II/33, dated the 6th September, 1933).

118. The Government of India are of opinion that, so long as the fanatics are not held to be insane, there is no reason for differentiating between deaths and injuries caused by fanatics and those caused by terrorists. The ruling in the India Office letter No. F. 4116/33 dated 8th August 1933, should, therefore, be held to cover deaths or injuries caused by fanatics. Deaths or injuries caused by insane people will, however, in each case, be decided on their merits.

(G. I. F. D. No. F-5-XI-R. II/33, dated the 20th December, 1933).

(C. S. R. 747).

119. A police officer killed by one of his own side, and not by a dacoit, does not in any way alter the fact, that he was killed in the execution of his duty and that such a case falls within the scope of Article 747-Civil Service Regulations and may be disposed of by the State Government under Article 733 *idem*.

(Ar. GI's. U. O. No. 275-A/451-23, dated the 21st November, 1923).

It has been decided by the Comptroller and Auditor-General with the concurrence of the Government of India that recourse should be had to the special provisions of Article 924 (b)—Civil Service Regulations only if the essential conditions prescribed in the other rule or rules, which should ordinarily govern that type of case, appear to be substantially satisfied. In dealing with a case which should ordinarily be governed by the provisions of Article 747, the provisions of Article 924 (b) should not be resorted to, unless there is a reasonable belief that the requirements of the former article have been fulfilled, though there is no definite proof of such fulfilment.

The Government of India, have separately held that the main criterion for determining whether a certain class of cases can be brought within the scope of Article 747-Civil Service Regulations or not is to be found in the answer to the following question. "Did the loss of life result from an injury or disease to which a private citizen of the same social class, pursuing his normal vocation at the same time and place, would have been equally liable". If the answer is "YES", the claim is inadmissible. For a claim to satisfy the implied conditions of that article, it must be established, that the Government Servant in question ran a risk substantially enhanced in kind or degree by the nature, conditions or obligations of his employment under Government and there must be reasonably good grounds for attributing the injury or disease specifically to that enhancement. (Government of India, Department of Ind: and Labour (Posts and Telegraph Branch) letter No. 31. PTC dated the 21st March 1929 to the Director General, Post and Telegraphs). This condition cannot, however, be regarded as the only test which can be applied and in fact it is only possible to decide concrete cases in the light of previous practice and with special reference to the particular circumstances of each.

(Ar. CI's. letter No. T. 227-A/47-34, dated the 31st May, 1934, to A. G., United Provinces).

[Statement.



APPENDIX  
(Vide Paragraph 53.).  
CALENDAR OF RETURNS

Srl. No.	Name of return	To whom due	When due	Autho- rity
<b>SECTION I:—Returns due to Outside Authorities:—</b>				
<i>Annual.</i>				
<i>Nil.</i>				
<i>Half-yearly.</i>				
1.	Issue of corrections to Pension verification Manual .. .. .	Press	5th January. 5th July.	
<i>Quarterly</i>				
<i>Nil.</i>				
<b>SECTION II:—Returns due to the Gazetted Officers or other Sections within the office.</b>				
<i>Annual.</i>				
1.	Handing over of old records to arrears records Section. ..	Arrear Records.	25th June.	
<i>Half-yearly</i>				
<i>Nil.</i>				
<i>Quarterly.</i>				
1.	Register of points for Administration Report. . .	H.A.D.	15th April. 15th June. 15th September. 16th December.	
2.	Digest of Important cases .. .. .	Do	Do	
<i>Bi-monthly.</i>				
1.	Register of Important arrears requiring a special report to the Comptroller and Auditor-General. ..	T.M.	7th of alternate month.	
2.	Register of points to be watched (Supdts. and Auditors' Note Book). ..	G.O.	25th of alternate month.	
3.	Verification of the furniture in the section .. .. .	Variation if any, to be communicated to the Stationery Branch	5th of alternate month.	
<i>Monthly.</i>				
1.	Late attendance register .. .. .	G.O.	5th	
2.	Calendar of Returns .. .. .	A.G.	10th.	
3.	Progress report on Pension applications .. .. .	A.G.	10th.	
4.	Inspection of the auditors' tables and arrangement of annual returns. ..	G.O.	10th	
5.	Monthly Progress Report (Green Book) .. .. .	A.G. thro' T.M.	10th.	
6.	Closing of despatch Register .. .. .	G.O.	18th.	
7.	Closing of transit register of Pension cases .. .. .	G.O.	20th.	
8.	Monthly Report of Outstanding cases .. .. .	A.G.	25th.	
<i>Fortnightly:—</i>				
(1)	Purport Register .. .. .	G.O.	8th and 23rd.	
<i>Daily.</i>				
1.	Report of Pension Cases .. .. .	G.O.	Daily.	

FORM No. 1.  
(Vide Paragraph 4)

Date.....19.

DAILY REPORT OF PENSION VERIFICATION CASES

Name of Auditor			
Balance brought forward			
Number of cases received during the day			
Number disposed of during the day			
Balance			
With Auditors			
With Superintendent			
With Other Sections			
With Officer			
Total			
Number of Cases		Over 15 days old	
State of disposal		Within 15 days old	
Number of cases			

FORM No. 2.  
(Vide Paragraph 4)

Date.....19

DAILY REPORT OF PENSION VERIFICATION CASES

Name of Auditor	Balance	Number of Cases referred to Head of Departments or Heads of Offices	Total	Number of Cases returned by Heads of Offices and received during the day.	Balance
1	2	3	4	5	6



## B—PENSION CONTRIBUTION

### CHAPTER 1. GENERAL

1. *Constitution, strength and duties.*—The section consists of 3 Upper Division Clerks, working under the supervision of the Pension Verification Superintendent.

The Section deals with the recovery of:—

(i) Leave salary and Pension contributions in respect of Government servants transferred to Foreign service under Chapter XII of the Fundamental Rules;

(ii) Leave salary contribution in respect of Government servants, subject to the Revised Leave Rules, when transferred to service under other Governments;

(iii) Leave salaries and pension contributions in respect of Government servants, transferred to Foreign service under the Hyderabad Civil Service Regulations.

NOTE.—In the case of an officer who is a subscriber to the Contributory Provident Fund (India) and who is transferred to Foreign service, the contributions towards the Contributory Provident Fund, payable by the foreign employer, or by the subscriber, with reference to paragraph 6 of Appendix II-A in the Accountant-General, Posts and Telegraphs, Compilation of Fundamental Rules Vol. II, as amended by the Government of India Resolution No. F. 33 (5)-R. II/40, dated the 8th January, 1941, will be fixed and intimated to the Pension Contribution Section by the General Provident Fund Section. The Contribution Section will watch the recovery of the contribution.

2. All orders sanctioning the transfer of Government servants to Foreign Service, should be carefully examined with reference to the relevant rules, and any discrepancies or deviations from rules should be brought to the notice of the sanctioning authority.

3. All original work in the section in connection with the calculations of the demand for contributions and the postings in the contribution register and the Broadsheet and correspondence is done by the clerks,

while the Superintendent has to examine the correctness of the demands and the entries in the contribution register, review the Broadsheet to see that it is correctly posted, that the recovery is duly made, that penal interest is imposed where called for, that the total of the Broadsheet is certified to agree with the *detail books*, and that differences, if any, are properly explained. He should see to the efficient discharge of the duties entrusted to the clerks.

4. In respect of Government servants in Foreign service, the Section has to exercise the following functions.--

(i) to get the necessary particulars of the officer concerned regarding his substantive pay, his permanent post, the department he has served in, and the date of his making over charge of his post, as well as the head of account to which his pay was debitable, prior to his transfer.

(ii) to work out the rate of contribution, payable with regard to the character of Foreign Service and the rate of contribution obtaining at the time, and to note the particulars about the transfer of the Government servant including the rate of contribution referred to in paragraph 7 below.

(iii) to enter the number assigned to the Government servant concerned and the rate of contribution payable in the Broadsheet referred to in paragraph 12 below and to watch and account for the recovery of contributions through it; with imposition of penal interest for delays or defaults in the payment of contributions and watch of its recovery through the contribution register where it is noted;

(iv) to report on the admissibility of leave, applied for by a non-gazetted Government servant while on Foreign Service in India, on proper realisation of contribution for leave salary and to note the fact of going on leave in all cases including gazetted officers on Foreign Service together with the nature and period enjoyed in the Contribution Register.

(v) to work out the apportionment of leave salary, payable by the Foreign employer under the rules of transfer and see to its realisation;



(vi) to indicate the head of account under which leave salary for leave earned in respect of *Foreign service in India* is to be adjusted with reference to the Government under which the officer was permanently employed and the post held by him before his transfer;

(vii) to carry on the necessary correspondence in the discharge of the above-mentioned functions, including notice of defaults, short and excess realisations and their adjustments;

(viii) to arrange to have the fact of transfer to Foreign Service of a Non-gazetted Government servant entered in the last April Return by the *Departmental Audit Section* concerned.

5. *Verification of Foreign Service of officers retiring from Government Service.*—In respect of the pension application of Officers who were on Foreign service during any period of their service, the Pension Contribution Section should furnish any information required by the Pension Verification Section in regard to the period of employment under Foreign Service and the recovery of pension and leave salary contributions, etc.;

6. *Calendar of Returns.*—A calendar of returns to watch the proper observance of due dates should be maintained by the Section as prescribed in the Appendix to this Manual.

## CHAPTER II

*Maintenance of the Contribution Register and the Broadsheet.*

7. *Maintenance of Contribution Register.*—Each volume of the Contribution Register in Form A. T. C. 38 (old)/S. Y. 188-B (new) contains a few blank pages at the beginning in which an alphabetical index is prepared of the names entered in the volume.

8. As soon as an order sanctioning the transfer of an officer to Foreign Service is received, the contribution clerk should enter the officer's name and other particulars in the Contribution Register and if he is a non-gazetted officer, should call for the service book and note in it the effect of the transfer so far as it affects the

officer's claim to future pension and leave allowances. This register will be reviewed once *in a quarter* by the Gazetted Officer.

9. The register is submitted to the Gazetted Officer in charge for his attestation of the entries relating to the particulars of service, the rate of contribution payable and the date from which the contributions are to commence. The rate of contribution payable and the date thereof, are then to be communicated to the officer himself or the Foreign employer concerned, according as the contribution is payable by the officer transferred or his Foreign employer, and noted in the broadsheet referred to in paragraph 12 below in the 2nd and 3rd money columns and attested by the Superintendent.

10. All orders regarding a Government servant on Foreign Service, all important correspondence regarding recovery of penal interest or of contribution in arrears, and all facts leading to the discontinuance of contribution, such as transfer, death, dismissal, retirement or permanent transfer, are to be noted in the Contribution Register in the space set apart for such notes.

11. When there is any increase in the Foreign Service pay of a Government Servant on Foreign Service, the officer himself, or the Foreign Employer, as the case may be, should be informed of the enhanced rate of contribution payable. The rate of pay and the increased rate of contribution with the date from which the increase takes effect should be simultaneously noted under the Superintendent's initials in the proper column in the Contribution Register and the second money column of the Broadsheet.

NOTE.—A constant watch should be kept as to the date from which increase in Foreign Service pay falls due, so that there may not be any avoidable delay in realising contributions at the correct rate, and for this purpose, the date and month of increment should be noted against each name in the Broadsheet.

12. *Maintenance of Broadsheet.*—All contributions realised in a month should be posted from the appendix to the treasury accounts into a Broadsheet in Form A.T.C. 39 (old)/S.Y. 188C (new) the total of which should be agreed monthly with the total amount credited in the



detail books. The Broadsheet should, thereafter, be sent to the Gazetted Officer-in-charge for review. All corrections in the Broadsheet as well as in the register should be attested by the Superintendent.

13. The irregularities most frequently noticed in posting recoveries are: (1) the non-recovery of interest on arrears of contribution ; (2) the recovery of contribution without the authority of an order of the competent authority sanctioning the Officer's transfers (3) short recovery; and (4) failure to recover contribution for previous months. All such irregularities should be communicated to the Treasury and other Officers concerned and the replies watched.

14. After the close of the Broadsheet for March Final, the columns "Total due for the year" and "Total contribution recovered" should be filled in. The difference, if any, between the amounts entered in these two columns should be noted in the last money column "Balance due at the end of the year" and should be communicated at once to the party responsible for its payment together with penal interest, if leviable, for credit to Government. If there has been any excess payment of contribution, the balance becomes a *minus* figure, which should as well be communicated with a request to adjust it by short payment of future contributions. The balances should then be carried forward into the Broadsheet for the following year in column "Balance due from the last year". In order to ensure that they are correctly carried forward, the total of the closing balances of one year should be agreed with the total of the opening balances of the succeeding year. The *minus* balances should also be carried forward, but only in those cases in which the payment of contribution has not ceased within the year. For closed accounts, the *minus* balances need not be brought forward, and this fact should be taken into account in effecting the agreement of the closing balances of one year with the opening balances of the next.

NOTE.—The *minus* balances in the case of closed accounts are adjusted only by actual cash refunds claimed by parties, and when these refunds are made, the fact should be noted in the remarks column of the Broadsheet against the item concerned and the charges adjusted against the head "REFUNDS" under "XLIV Receipts in aid of Superannuation".



15. *Realisation of Contributions.*—If an officer, lent to Foreign Service, fails to remit the contribution within the time prescribed in Subsidiary Rule 1 under Rule 119(b) of the Fundamental Rules, or Art. 392 of Hyderabad Civil Service Regulations, a reminder should immediately be sent to him, or the head of the office in Foreign Service (in Form S. Y. No. 180 or 181) and demand also made for the penal interest due. If in spite of the reminder the amount due together with interest is failed to be paid within 12 months of its accrual, the action should be taken as contemplated in rules (F.R. 109 (b), S.R. 307 & Article 396 of Hyderabad Civil Service Regulations.)

16. *Reversion from Foreign Service.*—When intimation of reversion of a Government servant from Foreign Service is received, the fact should be noted both in the Contribution Register and in the Broadsheet and the state of the contribution account examined. If contribution is found to have been short paid, the amount due should be demanded immediately from the party concerned. After the amount due has been fully realised, his account in the Broadsheet should be closed, *i.e.* the “Total due” and “Total realisation” columns should be filled in, the amounts in which should necessarily be equal.

17. A note in pencil should be made in the Broadsheet Register of the date on which a Government servant is expected to revert to Government service. If he continues to be in Foreign Service beyond this date and no order sanctioning the extension of the period of Foreign service has been received, a copy of orders extending the period of his deputation should be called for.

18. In the case of reversion from Foreign Service of a Gazetted Officer, the date of reversion should be intimated to the Gazetted Audit Department.

In the case of a non-gazetted Government servant, his service book should be called for and the date of reversion noted therein. If his contribution has been fully realised, the fact should also be noted in the service book together with the rates of pay on which contribution had been levied. This would facilitate the verification of his service at the time of retirement.



## CHAPTER III

*Grants of leave and payment of leave salary to  
Officers on Foreign Service.*

19. Any leave to a Government servant in Foreign Service in India can be granted only by the competent authority under Government, and not by the Foreign employer, and only on a certificate of his title to the leave granted by the Audit Officer, responsible for the recovery of contributions for leave salary on his behalf. In the case of a Non-gazetted Government servant, the above certificate should be furnished by the Pension Contribution Section by a scrutiny of his leave account obtained from the head of his office, and in the case of a Gazetted Government servant, by the Gazetted Audit Department, which will obtain any further particulars necessary from the Pension Contribution Section. Before furnishing the above certificate, it should be seen that contribution for leave salary and pension has been realised up-to-date and any short realisation should be brought to notice.

20. On receipt of intimation regarding the grant of leave to an officer on Foreign Service, necessary particulars should be recorded in the Contribution Register, the Broadsheet and the service book of the Government servant concerned (which should be obtained for the purpose from the head of the office in which he was previously employed in the case of a non-gazetted Government servant), or the audit register in the case of a Gazetted Officer.

21. The leave allowance of an officer on Foreign Service should ordinarily be drawn by himself if he holds substantively a gazetted post under Government or in other cases by the head of the office in which his substantive post is borne.

22. In the case of a Government servant on Foreign Service in India, the whole expenditure in respect of any compensatory allowance which may form part of leave salary as defined in Fundamental Rule 9 (12), for periods of leave in or at the end of Foreign Service, shall



be borne by the Foreign employer. A condition to this effect should be inserted in the terms of transfer to Foreign service.

(Letter from the Government of India Finance Department No. 1 (12) R. 1/43, dated the 6th October 1943.)

23. In regard to matters dealt with in paras 19 to 22, the procedure prescribed in Articles 398 to 404 of Hyderabad Civil Service Regulations should be followed in regard to Hyderabad State Government servants.

## CHAPTER IV

### *Miscellaneous Rulings*

24. *Civil Government servants paid from Defence Services Estimates during the year 1939-45:—Incidence of leave salary and pension and procedure for payment of leave salary.*—With effect from 3rd September, 1939, the following principles govern the grant of leave and the incidence of the cost of leave and pension charges in respect of all civil Government servants (which term includes military officers in permanent civil employ) other than railway servants, who have been called to or employed in service paid for from Defence Service Estimates during the war, either in a military or in a civil capacity.

*Leave—(1).*—All permanent civil Government servants called to military duty as combatants will be granted leave under Part A of Army Instruction (India) No. 378 of 1943. Leave of civil Government servants employed with Defence Services in a civilian capacity will be governed by the civil rules applicable to their parent services in the Civil Department. Leave salary contribution in respect of all superior servants including Gazetted Officers of the Posts and Telegraphs Department, employed in a civil capacity, at the rates laid down in Appendix 11-A of the Posts and Telegraphs Compilation of the Fundamental and Supplementary Rules as amended from time to time, or at the rates prescribed by respective State Governments for their servants, as the case may be, will be paid from the Defence Service Estimates. This contribution will be calculated on the total period of service paid from the Defence Service



Estimates, less any period of leave granted while so employed; in the case of officers of A.I.R.O. who are Government servants, the period of war leave (which is paid from the Defence Services Estimates) will, however, be included in the period of service. The contributions will be based on the actual pay drawn during that period except in the case of an A. I. R. O. in respect of whom the leave salary contributions will be based on pay which he would have received in lieu, if he had not been called up for army service. The Civil Department or State Government concerned will bear the actual leave charges except as stated below:—

(i) Leave charges for special disability leave referred to in A. I. (1) 378/43 of personnel called to military duty, as well as charges, in respect of disability leave granted to other personnel while in service paid from the Defence Services Estimates will be borne by these estimates. No leave salary contribution from the Defence Services Estimates will be paid for these periods.

(ii) Leave charges for all leave granted under military rules to gazetted and non-gazetted personnel of the Survey of India, who are employed with the army as combatants and to the officers of the A. I. R. O. who hold substantive civil appointments, will be borne by the Defence Services Estimates.

(2) No leave salary contribution will be paid from the Defence Services Estimates in respect of inferior Government servants except those of the Posts & Telegraphs Department. Leave charges for leave granted to and enjoyed by inferior servants of all the Civil Departments or State Governments, during their service paid for from the Defence Services Estimates, will be borne by those estimates. In addition, leave salary contribution at the rate of 5 per cent, of actual pay drawn during that period, will also be paid by the War Department in respect of inferior servants of the Posts and Telegraphs Department. This contribution will be based on the total service rendered with the Army, less any leave granted while so employed.

(3) Temporary civil Government servants will be governed by military leave rules if employed in a military capacity, or by the appropriate civil leave rules applicable to civilian personnel of the Defence Services, if



employed in a civilian capacity. In the former case, the actual leave salary will be paid from the Defence Services Estimates, and in the latter case, the leave salary will be adjusted in accordance with the late Government of India Finance Department letter No. F7 (43)-R/1/44, dated 13th September, 1944, (Reproduced as annexure to A. I. (1) No. 19/45).

In case a temporary civil Government servant is made permanent in a civil post, while he is in military employ, he should for the purposes of leave salary contributions, be treated from the date of his permanent appointment as a permanent civil Government servant.

*Pensions.*—The pensionary liability of the Defence Services Estimates in respect of all permanent civil Government servants (other than railway servants) will be met by paying pension contributions at the rate of 12.5 per cent of the emoluments (as defined in Article 486 of the Civil Service Regulations) actually drawn in the case of Posts and Telegraphs Department; at the rates laid down in Appendix 11-A of the Posts and Telegraphs Compilation of the Fundamental and Supplementary Rules Volume II, as amended from time to time, in the case of other Union Departments, and at the State Government rates, in the case of permanent State Government servants. In the case of temporary civil Government servants, who may be made permanent in civil appointments while they are in service paid for from the Defence Services Estimates or on reversion to their civil appointments, who count their temporary civil service including service paid for from the Defence Services Estimates towards pension debits against the Defence Services Estimates in respect of the period of temporary service paid for therefrom which qualify for civil pension should be raised by the Civil Department or Government concerned, only after the individuals are confirmed in their civil appointments.

(Government of India Ministry of Defence (Army Branch) letter Nos. 11008/P. S. 3 (d), dated the 19th May 1948. 44325/P. S. 3 (d)/4528-A/D. 5, dated the 25th April 1949 and 44325/P. S. 3 (d)/10380-A/D. 5, dated the 25th October 1949).

25. *Procedure for recovery of contribution in cases covered by paragraph 24 above.*—The Comptroller and Auditor-General has decided in consultation with the



*Controller-General of Defence Accounts* that until further orders, the following procedure should be adopted as an experimental measure.

*Contribution from 1st April, 1944.*—The Defence Account Officer in whose audit area a civil Government servant is for the time being employed, should calculate carefully under the appropriate Civil Rules, the amount of the leave salary contributions due, and afford original credits quarterly to the Civil Account Officer concerned. In all cases of wanting credits, the Civil Account Officer should address the first Defence Account Officer to whom the transfer papers, including the Last Pay Certificate of the Government servant concerned were forwarded by him and send a copy of this communication to the *Controller-General of Defence Accounts* who will see that the Defence Account Officer concerned takes proper action.

The Defence Account Officer should, in consultation with the Civil Account Officer concerned, assess the amount of leave salary and pay it to the Civil Government servant as and when occasion arises, and pass on the debits to the latter.

*Contributions prior to 1st April, 1944.*—The Civil Account Officer should ask the first Defence Account Officer to whom the transfer papers including the Last Pay Certificate of the Government servant were forwarded by him to afford credits and in doing so the former should furnish the latter with full particulars, *e.g.*, number and date of the communications relating to the first transfer, etc. The Controller-General, Defence Accounts on his side will issue instructions to the effect that the Defence Account Officer in whose audit area the civil Government servant is at present employed, should assess in accordance with the appropriate Civil Rules, the amount of contributions for the whole period (up to 31st March, 1944), for which the individual has been in his payment and pass on the credit to the Civil Account Officer concerned as original credit; and at the same time should ask the Controller from whom he received the individual's account on transfer to do likewise, and so on, backwards, till the Controller who first received the transfer papers from the Civil Account Officer completes the process.

Director of Audit, Defence Services, will conduct a suitable test-check of the calculations of these credits on account of the leave salary contributions and they may, therefore, be accepted by the Civil Account Officers without further check.

(Ar. GI's letter No. 482/Admn. 161-43, dated the 24th May 1944).

The same procedure should be adopted in regard to the recovery of pension contributions also and the Controller-General of Defence Accounts has issued appropriate instructions to Defence Account Officers to this effect.

(Ar. GI's letter No. 872-Admn./161-43, dated the 21st September 1944).

#### CHAPTER V.

*Procedure for recovery adjustment, etc., of contributions payable by Borrowing Governments on account of leave salaries of Government servants subject to the Revised Leave Rules.—*

26. *The following procedure should be followed for recovery, adjustment, etc., of the contributions payable by Borrowing Governments.—*

- (a) *Responsibility for watching recoveries.—*The Audit Officer of the lending Government should take credit in the accounts by *per contra* debit to the borrowing Government or department through the Exchange Account or Settlement Account concerned.
- (b) *Watch over recoveries.—*A register in the following form should be used for the purpose of watching recoveries, one page being allotted for each officer, so as to present the record of his service under the borrowing Governments and of contributions recovered in respect of such service. The calculation of the amount recoverable from the borrowing Government may be made at the end of the service under the borrowing Government or at the end of the financial year, whichever is earlier, and the adjustment may then be made in one lump-sum.



*Register of watching leave salary contribution in respect of Government servants under the Revised Leave Rules.—*

1. Name of the Government servant.
2. Service to which he belongs and designation.
3. Rate of contribution.
4. Name of the lending Government.

Date from which contribution is recoverable	PERIOD FOR RECOVERY			Pay under borrowing Govt.	Amount recoverable	Amount recovered	Initials	Remarks (Particulars should be included in the column)
	From	To	Y.M.D.					
1	2	3	4	5	6	7	8	9

Punjab Government  
(Borrowing)

Date of making over under Hyderabad  
(Lending) Government.  
Date of taking over under Hyderabad  
(Lending) Government.

- (c) *Accounts Classification.*—The recoveries should be credited under the minor head “Collection of payments for services rendered” under the major head appertaining to the Department from which the officer is deputed, or, where there is no such receipt head, under the minor head “Collection of payments for services rendered” under the major head “XLVI Miscellaneous.”
- (d) *Debits in the Exchange or Settlement Accounts.*—The debits in the Exchange or Settlement Accounts should be supported by a certificate from the Audit Officer of the lending Government to the effect that the amount charged has been calculated according to rules;
- (e) *Duty of the Departmental Audit Sections.*—In the case of non-gazetted Government servants, the heads of offices will communicate to this office, all transfers of Government servants governed by the Revised Leave Rules to other Governments and departments, giving full particulars of the date

of making over charge, while proceeding for service under the borrowing Government and of taking over charge on reversion to the service of the lending Government. On receipt of the particulars called for, the Audit Sections concerned will check them with the details available in establishment bills. After necessary check, the statement containing the particulars (and if no such statement is received, a "NIL" return) will be handed over to the Pension Contribution Section before the 20th of each month.

In respect of Gazetted Government servants, the same procedure will *mutatis mutandis* be followed by the G.A.D. Sections. To facilitate the same, a register with suitable headings will be maintained in each of the G.A.D. Sections, and entries made as each case arises. This register will be sent to Pension Contribution Section through the Asstt. Accountant-General (G.A.D.).

(f) *Duty of Pension Contribution Section.*—It will devolve on Pension Contribution Section to open a register in the form prescribed in sub-paragraph (b) above, collect all the statements from the Audit Sections, (including G.A.D.) and enter the particulars noted therein in the appropriate columns of the register. The amount recoverable from the borrowing Governments for each individual and the total amount recoverable from each Government will then be worked out and the register submitted to the Gazetted Officer on the 30th of each month. Steps will be taken by this section for raising necessary debits in the Exchange or Settlement Accounts against the Government concerned, in the manner indicated in sub-paragraph (b) above. Debits raised by other Governments will also be accepted by this section after consultation with the Audit Sections concerned.

(Letter No. T. 1131 A. C./166-34. dated the 9th September 1935 from the Ar. GI).



## CHAPTER VI.

*Adjustment of leave salary and pension contribution payable by the Government of India on account of Officers of Part 'B' States on deputation to Central Departments.*

27. (A) *Where the State Government servant has been employed in a Central Department within the State.*—The Head of the Central Department concerned should draw the amount due in respect of staff employed under them periodically on a simple receipt from the State Treasury and credit it to the State account by transfer adjustment. This will then automatically appear as a Central drawing from the State treasury in the State accounts and will be cleared in the same way as other Central payments, through the link Accountant-General.

(B). *Where the employee is on deputation under a Central Department outside the State.*—The Head of the Department concerned will arrange with his Accounts Officer, to remit the amount due by demand draft to the Accounts Officer of the Part "B" State for credit to the State.

28. The liability for leave salary and pension in respect of service rendered by Central and Part 'A' States Government servants in Part 'B' States will also be liquidated by payments of contributions in cash.

(G. O. I. Ministry of Finance letter No. F. 15 (20)-B/50, dated 25-6-1951, and D. 8774-B 1/51, dated 17-10-1951).

[Statement.

## APPENDIX

(Vide Paragraph 6.)

## CALENDAR OF RETURNS

Srl. No.	Name of return	To whom due	When due	Authority
<i>SECTION I:—Return due to Outside Authorities:—</i>				
Nil.				
<i>SECTION II:—Returns due to Gazetted Officer or other Sections within the office.</i>				
<i>Annual.</i>				
1.	Delivery of old records to arrear records	G.O.	15th June.	
2.	Intimation of annual adjustments between Central and Provincial.	Account Current Section.	26th September.	
3.	Closing of Broadsheets and issue of Demand Collection and Balance Statement relating to Foreign Service.	G.O.	15th October	
4.	Intimation regarding inter-Governmental adjustments remaining uncleared.	T.M.	do	
<i>Half-Yearly.</i>				
Nil.				
<i>Quarterly.</i>				
1.	Issue of corrections to Pension Contribution Manual.	T.M.	5th April. 5th July. 5th October 5th January.	
2.	Quarterly review of the register of officers lent to foreign service.	G.O.	15th of the month following the quarter.	
3.	Register of leave salary and pension contribution in arrears over 3 months, relating to Foreign service	A.G.	15th March. 15th June. 15th September. 15th December.	
<i>Bi—Monthly</i>				
1.	Superintendent's Note Book	G.O.	25th of every alternate month.	
<i>Monthly.</i>				
1.	Transfer Entry Number Book	G.O.	1st.	
2.	Late Attendance Register	do	5th	
3.	Calendar of Returns	A.G.	10th	
4.	List of pending cases	G.O.	5th	
5.	Extract from the Progress Report-Item 10 Audit activity.	H.A.D.	10th.	