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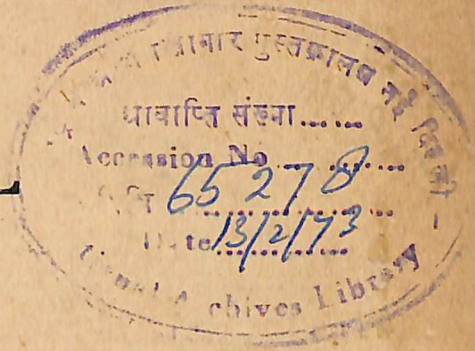
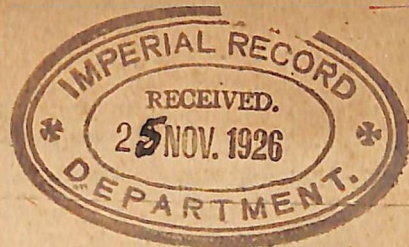
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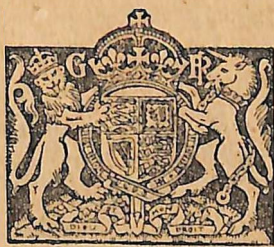
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MANUAL

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INTRODUCTORY NOTE.

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

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

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

M. F. GAUNTLETT,
Auditor General.

31st March 1926.

EXPLANATION OF ABBREVIATIONS.

C. A. C.	...	Civil Account Code.
C. S. R.	...	Civil Service Regulations.
F. R.	...	Fundamental Rules.
G. I., F. D.	...	Government of India, Finance Department.
G. I., H. D.	...	Government of India, Home Department.
I. O.	...	India Office.
M. A. R.	...	Main Audit Resolution.
P. A. R.	...	Provincial Audit Resolution.
P. W. D. Code	...	Public Works Department Code.
S. R.	...	Supplementary Rules.

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No. 325.

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Insert the following as a new Section IV-B. :—

“Section IV-B :—Audit Instructions relating to the Government of India
Act, 1935 41.”
(File No. 178-A./37.)

[Manual of Audit Instructions (1926), No. 325, dated the 1st December 1937.]

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Manual of Audit Instructions.

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

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

CHAPTER I.—EXTENT OF APPLICATION.

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

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

CHAPTER II.—DEFINITIONS.

Average pay.

F. R. 9 (2).

1. According to the definition of 'average pay' in this Rule, the average is to be taken of the monthly pay earned during the 12 complete months immediately preceding the month in which the leave is taken, and for this purpose "the 12 complete months immediately preceding" should be interpreted literally. Thus a Government servant who has been on leave from 23rd March 1922 to 22nd July 1922 inclusive is granted leave from 4th February 1923. His average pay should be calculated on the pay earned for the periods 1st February 1922 to 22nd March 1922 and 23rd July 1922 to 31st January 1923. If, however, a Government servant happens to be on leave for more than 12 months immediately preceding the date on which he takes leave under the Fundamental Rules, then the average should be taken of the monthly pay earned during the 12 complete months immediately preceding the month in which the leave originally commenced.

NOTE 1.—In the case of Government servants who were on leave on 1st January 1922, the date on which the Fundamental Rules came into force and who exercise the option of cancelling the unexpired portion of their leave and substituting for it any period of leave to which they may be entitled under the Fundamental Rules, the average for the purpose of the leave under the new rules should be calculated of the pay earned during the twelve complete months immediately preceding the month in which the leave originally commenced irrespective of the period of the original leave.

NOTE 2.—In the case of a Government servant on foreign service out of India lasting for more than 12 months who, on reversion to British service, immediately takes leave under the Fundamental Rules, the calculation of average pay in respect of leave earned while in Government service should be based on the pay drawn by him during the 12 complete months preceding the month in which he was transferred to foreign service.

NOTE 3.—Any period of joining time taken either under clause (b) or under clause (c) of Fundamental Rule 105 during the preceding 12 months should be ignored in calculating average pay, as no 'pay' is drawn in respect of such joining time.

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

Calculation of leave salary for leave affixed to vacation.

F. R. 9 (2).

2. In the case of a Government servant of a Vacation Department both prefixing and affixing leave to a vacation, the leave salary for the leave affixed should be calculated on the emoluments drawn by the Government servant during the twelve complete months preceding the commencement of his leave.

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

Vacation counting as duty for the purpose of Average Pay.

F. R. 9(2).

3. In the case of a Government servant of a vacation department, the vacations falling in the period of 12 complete months immediately preceding the month in which leave is taken should be treated as duty

under Fundamental Rule 82(b) and the emoluments drawn by the Government servant during the vacations should be treated as pay drawn on duty and should therefore be taken into account in determining his leave salary during the succeeding leave.

[File No. 337 Audit of 1922.]

Definition of "Month."

4. The term "month" in this rule means "calendar" month F. R. 9(2) as in Rule 9(18).

[File No. 64 Reforms of 1921.]

Allowances granted to Professors of Medical Colleges.

5. The allowances granted to Professors of Medical Colleges who are denied the privilege of private practice should be treated as compensatory allowances. F. R. 9(5).

[File No. 35 Audit of 1922.]

Duty.

6. Pending the issue of general orders by local Governments under this rule the special orders of the local Government concerned should be called for in each case in which periods of the nature referred to in this rule are treated as duty except in accordance with the rules which were in existence immediately prior to 1st January 1922, as set out in Articles 52 (c) and 68A Civil Service Regulations. F. R. 9(6) (b)

No. 327.

Page 3, Section I, Chapter II, paragraph 7—

Add the following at the end of the existing paragraph :—

"A period of one month and 29 days commencing from the 1st January will expire, in an ordinary year (in which February is a month of 28 days), on the *last day* of February, because a period of 29 days cannot obviously mean to exceed a period of full calendar month and leave for two months from 1st January would end on the last day of February. The same would be the case if February were a month of 29 days or if the broken period were 28 days (in an ordinary year).

(File No. 210-A./35.)

[Manual of Audit Instructions (1926), No. 327, dated the 1st December 1937.]

Fundamental Rule 40. If they are recurring payments, they will fall (a) under the head "pay" under Fundamental Rule 9(21) (a).

[File No. 64 Reforms of 1921.]

Allowances granted to medical officers in medical charge of Railway employees.

9. If the allowances granted to medical officers in medical charge of Railway employees are paid from general revenues they may be classified as 'special pay'. If they are paid by companies they cannot be treated as 'special pay' unless contribution is paid. F. R. 9(21) (a).

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

Presumptive pay of a post.

F. R. 9(24). 10. The first part of the definition is intended to facilitate the use of the term in relation to a Government servant who has been absent from a post for some time but still retains a lien on it.

F. R.

[File No. 64 Reforms of 1921.]

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

F. R. 9 (31). 11. (1) In the case of services on time scales of pay broken up into stages or grades or where there are selection grades and efficiency bars, the following formula may be applied for ascertaining the average pay:—

Let "a" be the initial pay of all who join the service. Let the total service be made up of—

W	whose	maximum	pay	is	b
X	"	"	"	"	d
Y	"	"	"	"	f
Z	"	"	"	"	h

Then the average pay

$$S = \frac{a}{2} + \frac{Wb + Xd + Yf + Zh}{2(W + X + Y + Z)}$$

(2) In the case of clerical establishments on a continuous time scale, i.e., rising from the minimum to the maximum by a uniform rate of increment, the average pay may be calculated as below:—

If "a" be the initial pay of the scale, "s" the average total period of service in the scale, "b" the pay attainable in the scale at, and just preceding the end of the average period of service and "r" the period of rising from "a" to "b" then

the average pay

$$= \frac{a + b}{2} - \left[\left(\frac{1}{60} + .00006 \text{ of } s \right) (r+1) - \frac{s}{60} \right] (b - a).$$

F. R. 9

[File Nos 64 Reforms of 1921 and 776 E. of 1923.]

Notes I and II, L L L

F. R. 9(

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

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

Where A = the initial pay of the scale,

B_1, B_2 = the maximum pay of the different sections of the scale such as the ordinary scale, the scale for passed clerks,

W_1, W_2 = the proportion of the establishment which would normally be in different sections, the maximum pay of which are B_1, B_2 respectively,

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

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

(File No. 1130-Estt. Part I of 1924.)

G. I. F. D. letter No. F.-40 Ex. I.—27, dated 16th July 1927.

(Manual of Audit Instructions (1926), No. 42, dated 3rd January 1928.)

No. 25.

Page 4, Section I, Chapter II, Paragraph 11—

Insert the following notes 1 and 2 under clause (2) of this paragraph :—

NOTE 1.—In applying these formulae W, X, Y, Z and s are variables which have to be determined by estimation or by scrutiny of past records for each service separately.

NOTE 2.—In cases which do not fall wholly under (1) or wholly under (2) above the calculation is difficult and such cases should be referred to the Auditor General.

(Files No. 64-Reforms of 1921 and 37-Code of 1926.)

[Manual of Audit Instructions (1926), No. 25, dated 1st April 1927.]

Corrections to the Manual of Audit Instructions (1926).

No. 42.

Page 4, Section I, Chapter II, paragraph 11—

Substitute the following for this paragraph:—

11. (1) In the case of gazetted appointments on time scales of pay F. R. 9 the following formula may be applied for ascertaining the average pay:—

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

Where A = Minimum pay,

B = Maximum pay,

R = Period of rise,

E = Average age at entry in the grade, and

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

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

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

Where A = Minimum pay,

B = Maximum pay,

R = Period of rise,

E = Average age at entry in the grade, and

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

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

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

Where A = Minimum pay,

C = pay just before promotion to the second grade,

S = period of rise from A to C,

E = average age at entry in the first grade and

G = average age at the time of promotion.

CHAPTER III.—GENERAL CONDITIONS OF SERVICE.

Date of reckoning pay and allowances.

21. A Government servant will begin to draw the pay and allowances attached to his tenure of a post with effect from the date on which he assumes the duties of that post if the charge is transferred before noon of that date. If the charge is transferred afternoon, he commences to draw them from the following day. F. R. 1

[C. S. R., Art. 52(a).]

Date of commencement of pay of Government servants of the Public Works Department appointed by the Secretary of State.

32. A Government servant appointed to the Public Works Department by the Secretary of State begins to draw pay from the date of his landing in India unless the letter of appointment distinctly specifies another date. F. R. 17.

[P. W. D. Code, para. 5.]

CHAPTER IV.—PAY.

Powers of a Local Government in respect of fixing initial pay for Government servants on time scale.

- F. R. 19. 1. It is not the intention of Fundamental Rule 19 that it should give a local Government power to grant less pay than is permissible under Fundamental Rules 22 and 23.

[File No. 408 Audit of 1923.]

Conditions under which a Government servant officiating in a post can count a period of absence on duty from the post for increments in the time scale attached to it.

- F. R. 20 and 107 (a). 2. (1) In the case of a Government servant who, while officiating in one post, is appointed to officiate in another, the period of joining time spent in proceeding from one post to the other should be treated as duty in the post, the pay of which the Government servant, draws during the period and will count for increment in the same post under Fundamental Rule 26(a).

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

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

(2A.) - ~ ~ ~ ~ ~
Counting of past permanent service of Government servant who is re-employed after resignation or after discharge on reduction of establishment for increment under Fundamental Rule 26(a).

- F. R. 22. 3. The re-employment of a Government servant after resignation or after discharge on reduction of establishment amounts to a fresh appointment for purposes of Fundamental Rule 22, and he will, therefore, draw the minimum of the time scale. If, in any case, it is considered that a higher rate of pay should be given the case can be dealt with under Fundamental Rule 27.

[G. I., F. D. letter No. F./131-C. S. R. 25, dated 1st May 1925. File No. 113 Audit of 1924.]

Application of Fundamental Rule 23 to officiating Government servants.

- F. R. 23. 4. This rule applies to an officiating as well as to a substantive holder of a post.

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

Page 6, Section I, Chapter IV—

Insert the following as paragraph 2A :—

Fixation of pay of a Government Servant who is treated as on duty during a course of instruction or training and, who, at the time when he was placed on such duty was drawing higher pay on account of an officiating appointment.

A Government servant who is treated as on duty during a course of instruction or training and who, at the time when he was placed on such duty, was drawing higher pay on account of an officiating appointment may on every occasion during the period of instruction or training when he would have held that officiating appointment but for such instruction or training, be allowed to draw pay equivalent to what he would have drawn had he been holding the officiating appointment. F. R. 20.

(File No. 181-Audit of 1926).

(Manual of Audit Instructions, No. 7, dated 25th October 1926).

No. 320.

Page 6, Section I, Chapter IV, paragraph 3-D (as introduced by correction No. 311, dated the 2nd November 1936)—

For the words “ proviso (1) (ii) to Fundamental Rule 22 ”, occurring at the end of this paragraph, the words “ provisos (1) (ii) and (1) (iii) to Fundamental Rule 22 ” shall be substituted.

This amendment will be deemed to have had effect as if it had already existed in the above quoted paragraph.

[Government of India, Finance Department, letter No. F. 27(25) Ex. I/36, dated the 30th June 1937.]

Fixation of initial pay when only the maximum pay of a post is changed.

5. If the maximum pay of a post is altered with no change in the rate of increment and the minimum, the initial pay of the holder of that post should be fixed under Fundamental Rule 22(b) and not under Fundamental Rule 22(a), even though he may be holding the post substantively. F. R. 23.

[File No. 284 Audit of 1923.]

Overstayal of leave does not count towards increments.

6. A period of overstayal of leave does not count towards increments under Fundamental Rules. F. R. 26.

[File No. 193 Audit of 1924.]

Counting of officiating service in a higher post for increments in a lower post.

7. The intention of this rule is to allow the concession, irrespective of— F. R. 26 (c).

(1) whether the higher post is within or outside the Department to which the Government servant belongs, and ✓

(2) whether the Government servant, but for his appointment to the higher post, would have continued to officiate in the lower post or not.

[File No. 101 Audit of 1924.]

Pay of officiating Government servants.

8. The pay of a Government servant officiating in a post the pay of which is subject to increase upon the passing of an examination or upon the completion of a certain period of service is the pay which he would, from time to time, receive if he held the post substantively. F. R. 31.

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

9. The pay of a Government servant officiating in a post the pay of which has been reduced with effect from the next succession thereto is the reduced pay. F. R. 31.

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

10. A time scale is generally attached to a particular cadre or class in a cadre, or a time scale may be of recent introduction, whereas the class to which it is attached may have been in existence before the time scale came into force, with a different rate of pay attached to it. If a Government servant has officiated in the cadre or class prior to the introduction of the new time scale and has drawn during the officiating tenure salary equal to a stage or intermediate F. R. 32.

between two stages in a time scale, then such officiating service may be counted for increment in the same stage, or if the salary was intermediate between two stages, in the lower stage.

[File No. 152 A. & A. of 1920.]

Notes under
F. R. 31 and
32.

11. These notes provide for cases in which the pay of a post is undetermined because the post may be held by a Government servant in any one of several grades or in any stage of a time scale. In such cases local Governments will have full powers to fix the pay of the officiating Government servant up to the maximum which can be drawn by a substantive holder, provided that such maximum is within their powers of sanction. Cases in which pay has been fixed on the assumption that the post will be held by a member of a particular service will be covered by these notes as well as Rule 33 read with Rule 21. If the service concerned is an all-India service, Rule 21 will apply. If it is not an all-India service, the local Government will have full powers provided that the maximum pay of the post is within its powers of sanction.

[File No. 64 Reforms of 1921.]

Pay of a Government servant holding charge of current duties.

F. R. 35.

12. One class of case falling under this rule is that in which a Government servant merely holds charge of the current duties and does not perform the full duties of the post.

[File No. 64 Reforms of 1921.]

Regulation of increments in the case of an officiating Government servant whose pay has been reduced under this rule.

F. R. 35.

13. When a Government servant is appointed to officiate in a post but is allowed no or less than full officiating pay under this rule the period for which no or less than full officiating pay is admissible should be treated for purposes of counting for increments in the same manner as if full officiating pay had been drawn under Fundamental Rule 32.

[G. I., F. D., U. O. No. 2033-C. S. R., dated 14th May 1925. File No. 30 Audit of 1924.]

Arrangements in place of Government officials attending sessions of the Legislative Assembly or the Council of State.

F. R. 33.

14. In their Finance Department letter No. 2291-C. S. R., dated the 20th December 1923 read with their letter No. F./45-C. S. R., dated the 19th July 1924, the Government of India have ruled that when a Government official is nominated as a member of the Legislative Assembly or the Council of State, it is permissible for the local

Government to create a temporary post for the period of his absence from his headquarters and to appoint him thereto. Officiating arrangements may then be made under the ordinary rules for the performance of his regular duties at his permanent headquarters.

[File No. 470 Audit of 1923.]

Special duty or deputation in India.

15. Under the Fundamental rules, special duty or deputation in F. R. 39 and India will not be recognised. A temporary post will be created for the performance of that duty. If the special duty is to be undertaken in addition to the ordinary duties of the Government servant then rules 39 and 40 will apply.

[File No. 64 Reforms of 1921.]

Subsistence Grant.

16. While the suspending authority has discretion under Fundamental Rule 43(b) to fix the amount of subsistence grant at such figure as he may think fit, subject to the prescribed maximum, he has no authority under clause (b) of Fundamental Rule 53 to refuse a subsistence grant altogether in any case which falls under that clause.

[K. W. File No. 339 Audit of 1922.]

CHAPTER V.—ADDITIONS TO PAY.

Revision of Travelling Allowance on account of promotion or reversion with retrospective effect.

- F. R. 44. 1. No revision of claims of travelling allowance is permissible in cases where a Government servant is promoted or reverted or is granted an increased rate of pay with retrospective effect, in respect of the period intervening between the date of promotion or reversion on grant of increased rate of pay, and that on which it is notified, unless it is clear that there has been an actual change of duties.

[File No. 64 Reforms of 1921.]

Travelling Allowance on transfer.

- F. R. 44. 2. A Government servant transferred from one province to another will draw travelling allowance for the journey according to the rules in force at the time of transfer in the province to which he is transferred.

[File No. 64 Reforms of 1921.]

Hill Allowances.

- F. R. 44. 3. These fall under "Compensatory allowances". Local Governments have powers to sanction them under Fundamental Rule 44.

[File No. 64 Reforms of 1921.]

Grant of free passages to and from the United Kingdom to a non-official.

- Note to
F. R. 44. 4. This rule does not restrict the power of the Government of India or a provincial Government to grant free passages to and from the United Kingdom to a non-official, recruited by them in the United Kingdom on a temporary basis, whether under a formal contract or not, in a case in which according to the interpretation of the expression "temporary post", occurring in the Central and Provincial (Reserved) Audit Resolutions and in Schedule III of the Devolution Rules, as given in paragraph 139 the Secretary of State's sanction is not required to the temporary appointment.

[File No. 81 Code of 1923.]

Page 11, Section I, Chapter V, paragraph 6, (as inserted by correction slip No. 114, dated the 1st October 1929, and amended by correction slips Nos. 141 and 172, dated the 1st September 1930 and 1st May 1931 respectively)—

1. For the words "the Central Provinces and Assam" occurring in the 2nd and 3rd lines of the first sub-paragraph of this paragraph *substitute* the words "the Central Provinces, Assam, Sind and North-West Frontier Province".

2. For the words "Bengal and Bihar and Orissa" occurring in the first line of the second sub-paragraph of this paragraph *substitute* the words "Bengal, Bihar and Orissa".

[G. I., F. D. letter No. F.-9 (5)-Ex. II/37, dated the 10th April 1937].

(File No. 100- A./37.)

[Manual of Audit Instructions (1926), No. 317, dated the 1st June 1937.]

No. 2.

Page 11, Section I, Chapter V—

Insert the following as paragraph 6A :—

Interpretation of the term "occupant".

The term "occupant" in Fundamental Rule 45 does not include F. R. 45. a Government servant who shares, by private arrangement, a residence with another Government servant.

(File No. 110-A. of 1926).

(Manual of Audit Instructions, No. 2, dated 25th October 1926).

Assessment of Rent.

5. The rates of interest given in the following table should be applied in calculating the standard rent of residences, under Note (ii) to clause (b) of Fundamental Rule 45.

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

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

[File No. 362 A. & A. of 1921.]

Extent of application.

6. Fundamental Rule 45 applies only to residences leased, acquired or constructed at the expense of a local Government (including the Central Government in that capacity) and supplied by it to an officer under its administrative control. It does not apply to residences belonging to one Government and supplied to an officer paid from the revenues of another Government. It applies, however, to residences belonging to the Central Government but under the control of the local Government acting as Agent to the Governor General in Council, which are supplied by the local Government to Government servants under its administrative control but paid from the Central Revenues.

[G. I., F. D. letter Nos. F. 233-C. S. R., dated 30th July 1925 and F. 233 II-C. S. R./25, dated 6th January 1926. File No. 158 Audit of 1925.]

6A.— Interpretation of the term "occupant"

Grant of Honoraria and Fees.

7. The rule requires that the reasons for the grant should be recorded in writing, as it is intended that the grant of an honorarium or fee should be carefully controlled and that Audit should be given an effective opportunity of intervention if it be deemed necessary.

Audit Officers may, therefore, require that the reasons for the grant of an honorarium or fee should be communicated to them in each case.

[File No. 64 Reforms of 1921.]

Honoraria or Fees to Medical Officers.

8. The honoraria and fees referred to in this note appertain to work done in a professional capacity and should be governed by the existing rules in Article 74(d), Civil Service Regulations, till they are modified. If a medical officer in civil employ performs work such as the conduct of a University examination, such work is not professional, and the fees payable, therefor, should be regulated by the rules in Article 72(c), Civil Service Regulations, till subsidiary rules are issued by the local Government under Fundamental Rule 47.

[File No. 7 Audit of 1923.]

F. R. 47—
Note.

CHAPTER VI.—COMBINATION OF APPOINTMENTS.

Pay of an additional post.

1. This rule requires that such pay as may be considered "reasonable" in the circumstances may be given, half the presumptive pay of the post is not, therefore, to be regarded as the amount normally permissible. F R. 49 (b)

[File No. 64 Reforms of 1921.]

2.

chapter vi — Admissibility of overseas pay in respect of more than one post.

CHAPTER VII.—DEPUTATION OUT OF INDIA.

Date of Deputation.

F. R. 50 and 51. **2.X.** The period of the deputation runs from the date on which the Government servant makes over charge of his office in India to the date on which he resumes it; or if the Government servant is on leave out of India at the time he is placed on deputation, the period of the deputation is the time actually occupied by the duty.

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

Interpretation of the expression "Market rate."

F. R. 51 (b), as amended by correction slip No. 7, dated 20-11-24. **3.2.** The expression "Market rate" used in Fundamental Rule 51(b) as amended by correction slip No. 7, dated the 20th November 1924 means the market rate in Calcutta (on the date on which each payment becomes due) for immediate telegraphic transfers on London and not the market rate as defined in Articles 344 and 345 of the Account Code.

[G. I., F. D., No. F. 202-C. S. R., dated 28th May 1925. File No. 423 Audit of 1925.]

No. 27

Page 14 Section I, Chapter VII

Insert the following as paragraph 1, renumbering the existing paragraphs 1 and 2 as Nos. 2 and 3.

Orders of the Government of India in relation to the...
In connection with Fundamental Rules 55 and 51 the Secretary of State in Council has directed that the following rule contained in Article 55 of the Civil Service Regulations shall remain in force:

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

G. I. P. D. Resolution No. 483-D. S. R. dated the 27th June 1927. No. 110
Audit of 1927.

(Manual of Audit Instructions No. 27, dated 1st June 1927)

No. 27.

Page 14, Section I, Chapter VII—

Insert the following as paragraph 1, renumbering the existing paragraphs 1 and 2 as Nos. 2 and 3 :—

Powers of the Government of India to sanction deputation outside India.

F.R. 50.

In connection with Fundamental Rules 50 and 51, the Secretary of State in Council has directed that the following rule contained in Article 85 of the Civil Service Regulations shall remain in force :

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

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

(Manual of Audit Instructions, No. 27, dated 1st June 1927.)

CHAPTER VIII.—DISMISSAL AND SUSPENSION.

Subsistence Grant.

[See audit instruction relating to Fundamental Rule 43(b), F.R. 53 (b).
vide Section I—Chapter IV, paragraph 16.]

CHAPTER IX.—COMPULSORY RETIREMENT AND RESIGNATION OF OFFICE.

Definition of "age."

F. R. 56 and 86. 1. When a Government servant is required to retire, revert, or cease to be on leave, on attaining a specified age, the day on which he attains that age is reckoned as a non-working day, and the Government servant must retire, revert, or cease to be on leave (as the case may be) with effect from and including that day. This rule applies to all Government servants, Civil, Military or Naval.

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

Date of retirement of a ministerial Government servant.

F. R. 56 (b) and 86. 2. The date on which a ministerial Government servant must compulsorily retire is ordinarily the date on which he attains the age of 60 years, but in the case of a ministerial servant who is required to retire between the ages of 55 and 60, the date of compulsory retirement is the date from which he is required to retire. It follows from this ruling that the restriction imposed by Fundamental Rule 86 does not operate in the case of a ministerial servant between the ages of 55 and 60 unless an order is passed requiring him to retire.

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

Compulsory retirement and resignation of office.

F. R. 56 (c). 3. The period of five years referred to in sub-clause (i) of this rule begins to run from the date on which the Government servant first takes up the office, whether substantively or temporarily, provided that, if temporary, he is confirmed without reverting to his substantive post; but the currency of the period is not interrupted by any subsequent temporary promotion to a higher post, *i.e.*, the period of temporary promotion is included in the period of five years.

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

F. R. 56 (c). 4. The law officers referred to in sub-clause (iii) of this rule and to whom the old rules in Chapter XXIV, Civil Service Regulations, applied on the 25th June 1901 are exempt from compulsory retirement at 55 years of age.

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

F. R. 56 (c). 5. The period of five years referred to in sub-clause (vi) (3) of this rule begins to run from the date on which the officer first becomes entitled to draw the full pay of the post whether holding the post substantively or only in an officiating capacity: provided that, if officiating, he is confirmed in the post without a break of service.

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

6. The period of five years referred to in sub-clause (vi) (4) of this rule begins from the date on which the officer first takes up the office, whether substantively or temporarily; provided that, if temporary, he is confirmed without reverting to his substantive post; but the currency of the period is not interrupted by any subsequent temporary promotion to a higher post, *i.e.*, the period of temporary promotion is included in the period of 5 years. F. R. 56 (c).

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

CHAPTER X.—LEAVE.

Leave Rules.—Extent of Application.

F. R. 58.

1. (1) A Government servant on leave on the 1st January 1922, who does not take advantage of the option of cancelling the unexpired portion of his leave and coming under the Fundamental Rules with effect from the 1st January 1922, is to be regarded as coming under the new rules with effect from the date of his return from leave unless he elects to remain under the old rules within six months of his return from leave.

[File No. 1 Reforms of 1922.]

(2) Privilege leave should be treated as the "equivalent" of "leave on average pay" with reference to paragraph 4 of Government of India, Finance Department letter No. 1079-C.S.R., dated 26th October 1921, *i.e.*, a Government servant who has enjoyed privilege leave combined with furlough on average pay for a period of 8 months (or up to 10 months in the case of those to whom the war concession of the accumulation of privilege leave up to 6 months is applicable) prior to the 31st December 1921, is not eligible for any period of leave on average pay until he has resumed duty.

[File No. 1 Reforms of 1922.]

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

[File No. 114 Audit of 1922.]

Interpretation of the expression "the first occasion on which any Government servant takes leave."

F. R. 58.

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

definitely asks that the substituted leave from the 1st January 1922 should be reckoned as the first occasion on which he takes leave under the Fundamental Rules, his request should be complied with.

[File No. 1 Reforms of 1922.]

Interpretation of the expression "that portion of leave which corresponds to privilege leave."

3. The expression "that portion of leave which corresponds to F. R. 58. privilege leave" occurring in paragraph 4 of Government of India, Finance Department, letter No. 1079-C. S. R., dated 26th October 1921, should be interpreted to mean in the case of leave taken after the 1st January 1922 the first four months of any period of leave on average pay or any longer period of leave during which Note 1 under Fundamental Rule 89 makes maximum limits of average pay inapplicable. Such leave is in all other connections being treated as though it were privilege leave and may be treated similarly in this connection also.

[File No. 23 Audit of 1923.]

Leave to Government servants who are detached for other duty.

4. A Government servant who has been detached for other duty F. R. 59. and whose lien on his substantive post has been suspended under Fundamental Rules 13 and 14 continues to earn leave under Sections I to V of Chapter X of the Fundamental Rules.

[File No. 48 Audit of 1923.]

Interpretation of the term "Government servant."

5. The term "Government servant" in line 1 of this rule applies to F. R. 71. a permanent Government servant only.

[File No. 418 Audit of 1923.]

Admission to Special Leave Rules while on leave.

6. A Government servant who becomes eligible to the Special Leave F. R. 75 (2). Rules while he is on leave under the Ordinary Leave Rules may, from the date he becomes so eligible, change the balance of his leave to leave under the Special Leave Rules.

[File No. 187 Audit of 1922.]

Interpretation of the expression "selection from a subordinate service or post."

7. The expression "selection from a subordinate service or post" F. R. 75 (2) appearing in the second proviso to this rule should be interpreted as (c). excluding only such Government servants as are not ordinarily eligible for promotion to the qualifying posts, unless specially selected, and

not those who have an admitted right to promotion to a qualifying post in the ordinary course.

[G. 1., F. D. (Central Revenues) letter R. Dis. No. 437-Salt/25, dated 1st March 1926. File No. 37 Audit of 1926.]

Leave Accounts.

F. R. 76 and 77. 8. Fractions of a day should not appear in the leave accounts, fractions below $\frac{1}{2}$ should be ignored and those of $\frac{1}{2}$ or more should be reckoned as one day.

[File No. 64 Reforms of 1921.]

F. R. 77. 9. Five-twenty-seconds of the period spent on duty should be calculated thus:—

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

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

[File No. 1 Reforms of 1922.]

Leave admissible to Government servants who were under the Indian Service Leave Rules prior to their coming under the European Service Leave Rules.

F. R. 77. 10. In calculating the leave admissible to Government servants subject to the ordinary leave rules for a part of their service and to the special leave rules for the remainder of their service, the periods spent on duty under each of those rules should be taken separately and the calculation of the leave admissible in respect of each of those periods should be made separately. According to this interpretation of the rule, the amount of leave that will be credited to the leave account of a Government servant who was originally under the Indian Service Leave Rules and then came under the European Service Leave Rules will, under Fundamental Rule 77 (b) be—(1) the privilege leave which it would, on the date on which he becomes subject to the Fundamental Rules, be permissible to grant to him under the rules in force prior to that date, *plus* (2) one-twelfth of the period spent on duty or on privilege leave during the period he was under the Indian Service Leave Rules, *plus* (3) one-eighth of the period spent on duty or on privilege leave during the period he was subject to the European Service Leave Rules prior to the date of his coming under the Fundamental Rules *plus* (4) five-twenty-seconds of the period spent on duty subsequent to the date of his coming under the Fundamental Rules. The concession in Fundamental Rule 77(e) should also be allowed subject to the proviso

that the total leave so credited under Fundamental Rule 77 (b) (h) should not exceed what would have been admissible had the Government servant been under the European Service Leave Rules from No. 21.

Page 21. Section I. Chapter X.

Insert the following as paragraph 11-A :—

77 Calculation of the amount of leave to be credited to the leave account of a Government servant, other than a Military Commissioned Officer, on his permanent transfer from Military to Civil employ.

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

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

(File No. 192-Audit of 1925).

(Manual of Audit Instructions, No. 21, dated 3rd January 1927).

medical certificate or spent elsewhere than in India or Ceylon. The grant of the leave should also be so regulated that the total period of leave on average pay during that spell of leave does not exceed 8 months. In such cases the total period of leave on average pay shall be treated as one continuous spell of leave on average pay in order to determine whether the first four months of the leave should be treated as...

No. 43.

Page 21, paragraph 13, Section I, Chapter X—

Substitute the following for the heading of this paragraph as under :—

Admissibility of leave on average pay in continuation of leave already sanctioned on average pay on medical certificate or elsewhere than in India or Ceylon.

(File No. 315-Audit of 1927.)

(Manual of Audit Instructions (1926), No. 43, dated 3rd January 1928.)

to the special leave rules for the purpose of those rules, the periods spent on duty under each of those rules should be taken separately and the calculation of the leave admissible in respect of each of those periods should be made separately. According to this interpretation of the rule, the amount of leave that will be credited to the leave account of a Government servant who was originally under the Indian Service Leave Rules and then came under the European Service Leave Rules will be

that the total leave so credited under Fundamental Rule 77 (b) (h) should not exceed what would have been admissible had the Government servant been under the European Service Leave Rules from the beginning of his service.

[File No. 1 Reforms of 1922, No. 669 E. of 1922 and No. 188 Audit of 1923.]

Subsidiary leave counting as period spent on duty.

11. The expression "period spent on duty" in clause (b) (i) (2) F. R. 77 (b) and (b) (h) (2) of this rule includes also periods of subsidiary leave taken under the rules in force prior to the 29th July 1920.

[File No. 117 Audit of 1923.]

U-A-—

Grant of leave to Government servants under the ordinary leave rules producing medical certificate or proceeding out of India or Ceylon.

12. Under the proviso to sub-clause (ii) of this rule, if a Government servant on leave under the ordinary leave rules produces a medical certificate or proceeds out of India or Ceylon during his leave, the period of leave on average pay that may be granted in excess of the period up to four months ordinarily admissible should be limited to the period actually covered by the medical certificate or spent elsewhere than in India or Ceylon subject to the total maximum limit of 8 months on average pay admissible at one time. F. R. 81 (b).

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

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

~~*Grant of leave on average pay without Medical Certificate in continuation of leave on average pay on Medical Certificate.*~~

13. If, under the operation of the proviso to Fundamental Rule F. R. 81 (b) (h) the maximum amount of leave on average pay admissible (ii) at a time is increased, further leave on average pay may not be granted in continuation, unless such leave is taken on medical certificate or is spent elsewhere than in India or Ceylon—but such leave on average pay which may be taken on medical certificate or outside India and Ceylon upto a maximum of 12 months in a Government

servant's whole service, if due, does not consume the leave on average pay which may be taken without medical certificate.

[File No. 308 Audit of 1924.]

Grant of leave not due.

- F. R. 81 (e). 14. Leave not due may not be granted to a Government servant unless there is a prospect of his returning to duty and earning leave equivalent to the amount of "leave not due" which he has taken. This condition does not, however, apply in the case of an I. C. S. or a Military Commissioned Officer who takes leave not due up to the maximum limit prescribed in Note 2 (ii) under Fundamental Rule 78.

[File No. 270 Audit of 1923.]

Maximum limit of continuous absence on leave combined with vacation.

- F. R. 81 (d). 15. The limit of 28 months of continuous absence prescribed in this rule includes the period of vacation, if any, with which leave is combined.

[File No. 217 Audit of 1923.]

Interpretation of the expression "continuous absence from duty on leave."

- F. R. 81 (d) and 88. 16. The expression "continuous absence from duty on leave" occurring in these rules does not include absence on extraordinary leave.

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

Combination of leave and vacation.

- F. R. 82. 17. It is not the intention to retain in the Fundamental Rules the restrictions on the combination of leave and vacation which were imposed by Article 278, Civil Service Regulations. Such combination is, however, subject to the condition mentioned in Fundamental Rule 82 (d).

[File No. 239 Audit of 1924.]

Leave earned by Government servants of Vacation Departments on coming under the Fundamental Rules.

- F. R. 82 (b). 18. The reduction by one month for each year of duty in which the Government servant has availed himself of the vacation as required to be made under this rule is intended to be made, in respect of leave earned and vacation taken from 1st January 1922.

Thus, in the case of Government servants of Vacation Departments, the leave credited to their leave account under Fundamental Rule 77 will be—

- (1) privilege leave at their credit on 1st January 1922, *i.e.*, privilege leave earned under Article 272 or 275, Civil Service Regulations, *plus*

No. 3.

Page 22, Section I, Chapter X—

Substitute the following for paragraph 14 :—

Whether an application for leave not due under Fundamental Rule 81 (c) is or is not supported by a medical certificate, an authority is not bound to grant such leave if he is not satisfied that there is a prospect that the applicant will return to duty and earn leave equivalent to the amount of "leave not due" for which he asks. This condition does not, however, apply in the case of a member of the Indian Civil Service or a Military Commissioned Officer subject to the civil leave rules who takes leave not due up to the maximum limit prescribed in Note 2 (ii) under Fundamental Rule 78.

(File No. 1141-E. of 1925).

(Manual of Audit Instructions, No. 3, dated 25th October 1926).

No. 318.

Page 22, Section I, Chapter X, paragraph 14—

*Delete this paragraph as substituted by correction No. 106, dated the
1st July 1929.*

(File No. 234-A/35.)

[Manual of Audit Instructions (1926), No. 318, dated the 1st August 1937.]

Page 23, Section I, Chapter X—

Insert the following as paragraph 19-A :—

F. R. 82 (c).

19-A. A Government servant of a vacation department may be granted the additional leave which is credited under F. R. 82 (c) even though he has a debit balance in his leave account due to the fact that leave not due has not been liquidated as required by F. R. 81 (e).

The credit of one month under F. R. 82 (c) is for every completed two years of duty and no fractional credit for a period of less than two years is permissible.

[Government of India, Finance Department, letter No. F. 7(37)-R. I. 37, dated the 13th May 1937.]

(File No. 20-A/37.)

[Manual of Audit Instructions (1926), No. 319, dated the 1st August 1937.]

Page 23, Section I, Chapter X—

Insert the following as paragraph 18A;—

Reduction of leave in the leave account of Government servants of Vacation Departments.

⁸² (b). The term "each year of duty" should be interpreted to mean, not a calendar year in which duty is performed, but twelve months of actual duty. If the Government servant has enjoyed such vacation as falls within a period of twelve months beginning on the day on which he begins his duty on return from leave or otherwise, then one month should be deducted from his leave account. It does not matter whether the day on which this year ends, falls in a vacation in the succeeding calendar year. The only question is whether the Government servant has enjoyed such vacation as fell within the period of one year as interpreted above.

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

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

(File No. 433-Admu. of 1925).

(Manual of Audit Instructions, No. 9, dated 25th October 1926).

Page 25, Section I, Chapter X, Paragraph 21—

Substitute the words “28 months” for the words “2 years” in line 1 of this paragraph.

Substitute the following for the words “(File No. 403-Audit of 1923)” quoted under this paragraph:—

“(File No. 65-Audit of 1924 and File No. 137-Code of 1922, Part II)”.

(File No. 137-Code, Pt. II of 1922).

(Manual of Audit Instructions, No. 16, dated 25th October 1926).

- (2) one-eighth (or one-twelfth) of the period spent on duty or vacation (or privilege leave) up to 31st December 1921, plus
- (3) five-twenty-seconds (or two-elevenths) of the period spent on duty or vacation from 1st January 1922.

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

[File No. 1 Reforms of 1922.]

18A:— Reduction of leave in the leave account of Govt servants of vacation depts.

Leave in Vacation Departments.

19. The amount credited to the leave account under this rule as F. R. 82 (c), well as that added to the maximum under Rule 81 (a) should be the actual amount of additional leave taken under this Rule and not the total amount theoretically permissible, viz., one month for every two years of duty.

[File No. 1 Reforms of 1922.]

19A— Maximum limit of leave combined with vacation counting as service for pension.

20. For the purposes of Government of India, Finance Department, Resolution No. 1260-C.S.R., dated the 21st December 1921, a Government servant of a vacation department who combines vacation with leave on average pay can count as service for pension only a total period of four months on each occasion.

[File No. 340 Audit of 1922.]

The limit of two years of absence includes the period of vacation, if any.

21. The limit of ~~2~~^{28 months} years of absence from an officer's regular duties prescribed in this rule includes the period of vacation, if any, with which study leave and other leave may be combined.

Rule 2 of the Study Leave Rules made under F. R. 84.

[~~File No. 405 Audit of 1923.~~]

Extraordinary leave without pay.

22. Extraordinary leave without pay granted under the rules of F. R. 85, the Civil Service Regulations will not also be debited against the leave account under note (2) to Fundamental Rule 78.

[File No. 123 Code of 1922.]

Grant of leave to a Government servant who is on an extension of service.

23. When a Government servant who is already on an extension of service applies for leave during the period of his extended service the conditions for the grant of such leave should be the same as for the grant of leave in an ordinary case after the age of compulsory

retirement or in other words the conditions laid down in Finance Department letter No. 2081-C.S.R., dated the 26th November 1923 should be satisfied.

[G. I., F. D., letter No. F. 249-C. S. R./24, dated 28th February 1925. File No. 259 Audit of 1924.]

Definition of " age. "

F. R. 86. [See audit instruction relating to Fundamental Rule 56, *vide* Section I—Chapter IX, paragraph 1.]

Date of retirement of a ministerial Government servant.

F. R. 86. [See audit instruction relating to Fundamental Rule 56 (b), *vide* Section I—Chapter IX, paragraph 2.]

Interpretation of the term " pay " in the expression " his pay is less than Rs. 300 " occurring in the proviso.

F. R. 87 as amended by correction No. 12, dated 21-2-1925. X

24. The term " pay " in the expression " his pay is less than Rs. 300 " occurring in the proviso should be interpreted according to the definition given in Fundamental Rule 9 (21).

The intention of the rule in the proviso is that the leave salary should be based on the pay at the time of taking leave in respect of the permanent post to which the Government servant has been appointed substantively, irrespective of whether his lien on that post is retained or has been suspended.

[F. D., U. O. No. 787-C. S. R., dated 2nd March 1926. File No. 358 Audit of 1923.]

24.A:— *A non-Gazetted Government servant proceeding on leave from a gazetted post.*

F. R. 87 as amended by correction No. 12, dated 21-2-1925.

25. A Government servant who holds substantively a non-gazetted permanent post but who proceeds on leave from a gazetted post should be regarded as a gazetted officer for the purposes of this rule.

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

The period of 28 months includes vacation.

F. R. 88. 26. The period of 28 months mentioned in this rule includes the period of vacation, if any, with which leave is combined.

[File No. 139 Audit of 1925.]

Interpretation of the expression " continuous absence from duty on leave. "

F. R. 88. [See audit instruction relating to Fundamental Rule 81 (d), *vide* Section I—Chapter X, paragraph 16.]

Vacation treated as the equivalent of leave on average pay.

F. R. 89. 27. The intention is that vacation should be treated as the equivalent of the leave on average pay for the purposes of this rule and

Page 24. Section 1. Chapter X.

Insert the following as paragraph 24-A :—

Interpretation of the term “ pay ” in the expression “ the pay which he would draw ” occurring in the proviso.

. R. 87 as
mended
y correc-
on No.
2, dated
1-2-25.

24-A. The term “ pay ” occurring in the expression “ the pay which he would draw in the permanent post held substantively by him ” contained in the proviso should be interpreted as including “ special pay ”, whether attached to a post or personal to a particular Government servant who holds it, since in either case he would draw it in the post which he holds substantively.

(G. I. F. D. letter No. F./374-C. S. R. 26, dated 27th November 1926. File No. 460-Admn., of 1926).

(Manual of Audit Instructions, No. 20, dated 3rd January 1927).

No. 39.

Page 25, Section I, Chapter X, Paragraph 29—

Cancel this paragraph.

(Manual of Audit Instructions No. 39, dated 1st November 1927.)

Vacation treated as the equivalent of leave on average pay.

F. R. 89.

27. The intention is that vacation should be treated as the equivalent of the leave on average pay for the purposes of this rule and

Government of India, Finance Department, Resolution No. 1289-C. S. R., dated the 10th January 1922.

[File No. 182 Code of 1922.]

Rate of conversion of leave salary paid in sterling for the purpose of applying the rupee limits prescribed in Fundamental Rules 89 and 90.

28. When a portion of the leave salary is paid in sterling it should ^{F. R. 89 and} for the purpose of applying the rupee limits of leave salary pre-^{90.}scribed in Fundamental Rules 89 and 90, be converted into rupees at the current rates of exchange as defined in Article 343, Account Code.

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

Minimum leave salary of a Military Commissioned Officer subject to Civil Leave Rules.

29. ~~In applying note 2 under the rule to a Military Officer who had already become subject to the Civil Leave Rules before 1st January 1922, the term 'these rules' appearing in lines 4, 5 and 8 of the note should be read as equivalent to "the Civil Leave Rules".~~ F. R. 90.

[File No. 1 Reforms of 1922.]

Extent of the applicability of the rate of Exchange at 1s. 4d. per rupee.

30. For the purposes of the Government of India, Finance Department, Resolution No. 1289-C.S.R., dated the 10th January 1922, prescribing the rate of exchange at which leave salary shall be converted into sterling, an officer who had more than four months' privilege leave credited to his account on 1st January 1922 under Fundamental Rule 77 will, on the first occasion on which he takes leave on average pay, convert his leave salary at 1s. 4d. the rupee for the whole period of the leave on average pay so credited to his account. In the case of officers on leave on 1st January 1922, who exercised the option of having the unexpired portion of their leave cancelled, and took the balance under the Fundamental Rules, the minimum of 1s. 4d. should apply to that portion only of leave which was credited as privilege leave in the leave account made up to the 1st January 1922.

F. R. 91 and
G. I., F. D.,
Resolution
No. 1289-
C. S. R., dated
10-1-1922.

[File No. 1 Reforms of 1922.]

Maximum period of leave during which compensatory allowance is admissible.

31. Under the rule the maximum period during which a Govern- F. R. 93.ment servant can be allowed to draw compensatory allowances while on leave is four months (or six months in the case of leave admissible under the special concession referred to in Note 1 to Fundamental Rule 89). The length of the total period of leave is irrelevant, but

compensatory allowances cannot be drawn during any period of leave which is not leave on average pay.

[File No. 351 Audit of 1923.]

Conditions of admissibility of exchange compensation allowance during leave.

F. R. 93 and
G. L., F. D.,
Resolution
No. 2657-
F. E., dated
19-12-1922,
para. 4(b).

32. Exchange compensation allowance, if otherwise admissible, may be drawn during the whole of the period of leave on average pay corresponding to the amount of privilege leave at a Government servant's credit on 1st January 1922, which may extend to six months under the special concession referred to in Note 1 to Fundamental Rule 89.

[File No. 267 Audit of 1923.]

Rules applicable for claims to Travelling Allowance.

F. R. 93.

33. A Government servant's claims to travelling allowance should be regulated by the rules in force at the time the journey, in respect of which they are made, was undertaken.

[File No. 260 Audit of 1923.]

Leave to Members of the Executive Council of the Governor General.

F. R. 94 (a).

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

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

Lien during leave of Members of the Indian Civil Service holding certain high posts.

F. R. 97.

35. In the case of the Government servants referred to in this rule, it is left to the discretion of the Government of India or the local Government, as the case may be, under which the Government servant is employed to give him a lien on another post or to leave him without a lien at all.

[File No. 64 Reforms of 1921.]

Limit of average pay admissible during leave to a Member of the Indian Civil Service holding a high post.

F. R. 97.

36. The maximum limit of average pay of Rs. 4,000 referred to in this rule applies only to the leave salary drawn during the first four months of leave on average pay, by officers who take leave under this rule. For any remaining period of leave taken under this rule the maxima laid down in Fundamental Rule 89 apply.

[File No. 1 Reforms of 1922.]

Page 26, Section I, Chapter X—

Insert the following as paragraph 37 :—

Interpretation of Proviso (a).

F. R. 98.

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

(File No. 248-Audit of 1925).

(Manual of Audit Instructions, No. 14, dated 25th October 1926).

Page 26, Section I, Chapter X—

Insert the following as paragraph 38 :—

Calculation of leave on average pay of military officers civil
employ who remain subject to military leave rules.

In reckoning service for the purpose of calculating leave to military F. R. 100 (a) officers in temporary civil employ, a period of six months should be excluded after the expiry of the privilege leave mentioned in Fundamental Rule 100 (a) (1) whether this is taken by itself or combined with other leave.

(File No. 167-Audit of 1926).

(Manual of Audit Instructions, No. 12, dated 25th October 1926).

CHAPTER XI—JOINING TIME.

Joining Time.

1. If a Government servant is authorized to make over charge F. R. 105. of an office elsewhere than at its headquarters, any joining time to which he may be entitled shall be reckoned from the place at which he actually makes over charge.

[C. S. R., Art. 179.]

2. The rules relating to joining time applicable to a Govern- F. R. 105. ment servant transferred from one province to another will be those in force in the province to which the Government servant is transferred.

[File No. 64 Reforms of 1921.]

Joining time on return from leave combined with vacation.

3. If vacation is combined with leave, joining time should be F. R. 105. regulated under clause (b) (h) of Fundamental Rule 105 if the total period of leave and vacation combined is of not more than four months' duration and under clause (c) if the leave out of India and vacation combined is more than four months.

[File No. 231 Audit of 1923.]

Joining time on change of appointment during leave.

4. In the case of a Government servant who is appointed while F. R. 105 and on leave of not more than four months' duration to a post other than S.R. 300. that from which he took leave the full joining time calculated under Supplementary Rule 300 is admissible irrespective of the date on which the orders of transfer were received by the Government servant concerned. Should the Government servant join his new appointment before the expiry of such leave plus the joining time admissible, the period short taken should be considered as leave not enjoyed and a corresponding portion of the leave sanctioned should be cancelled without any reference to the authority which granted the leave.

[G. I., No. 5119-F. D., dated 4th October 1901. File No. 346 Audit of 1923.]

5. The intention of sub-clause (i) of this rule is that joining F. R. 105(b). time should be allowed to those Government servants who are granted privilege leave or leave on average pay for not more than four months, or those who are granted privilege leave up to a maximum of six months under the special war concession, and who are transferred to a new station on the termination of such leave.

[File No. 75 Audit of 1922 and file No. 1 Reforms of 1922.]

Transfer of charge.

F. R. 107.

6. No extra pay (where the transfer involves the grant of extra pay) can be drawn in any case by a relieving Government servant until the transfer is complete, but as far as ordinary pay and allowances are concerned, an exception may be made to the general rule in all cases in which the charge to be transferred (whether a division, a sub-division or other charge) consists of several scattered works which the relieving and relieved Government servants are required, by the orders of a superior officer, to inspect together before the transfer can be completed. The relieving Government servant will be considered as on duty if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. While so taking over charge, therefore, a Government servant will draw full pay, and will be regarded as on duty and not as on joining time.

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

[P. W. D. Code, Para. 382. File No. 260 Admn. of 1925.]

Pay and increments during joining time on transfer from one officiating post to another.

F. R. 107 (a).

7. An Indian Civil Service officer when transferred from one officiating post on the superior scale to another such post, is entitled to the superior scale rate of pay during joining time and if his increment, on the superior scale accrues to him within the period of the joining time, he is entitled to draw it from the date on which it falls due.

[File No. 479 Audit of 1923.]

Conditions under which a Government servant officiating in a post can count a period of absence on duty from the post for increments in the time scale attached to it.

[See audit instruction relating to Fundamental Rule 20, vide F. R. 107 (a). Section I—Chapter IV, paragraph 2.]

8.

Fundamental Rule 107 (c)

No. 28.

Page 28, Section I, Chapter XI, Paragraph 7—

Delete this paragraph.

(Manual of Audit Instructions, No. 28, dated 1st June 1927).

No. 315.

Page 28, Section I, Chapter XI, Paragraph 8—

Insert the following as paragraph 8 under a new heading:—

Interpretation of the words "in his post" occurring in Rule 107 (c).

Fundamental Rule 107 (c).

8. The words "in his post" mean "in his post in the remote locality" even in the case of a Government servant on straight transfer.

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

(File No. 36-A/35.)

[Manual of Audit Instructions (1926), No. 315, dated the 1st April 1937.]

CHAPTER XII.—FOREIGN SERVICE.

Government servants on Foreign Service prior to 1st January 1922 and coming under the new leave rules.

1. The rule in Chapter XII of the Fundamental Rules apply to F. R. 109. those Government servants only who are transferred to foreign service after the 1st January 1922. Those transferred previously remain subject to the rules in force at the time of transfer. Government servants of the latter class are, however, entitled to take the benefit of the other rules in the Fundamental Rules and will be adjudged to have elected to do so if they do not exercise the option given by Fundamental Rule 58. To cover cases in which such Government servants come under the new leave rules it has been ruled:—

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

[File No. 1 Reforms of 1922.]

Application of Fundamental Rules to extensions of Foreign Service originally sanctioned under the old rules.

2. Extensions of periods of deputation on foreign service ending F. R. 109. on and after the 1st January 1922, of Government servants who were transferred to foreign service prior to that date, should be treated as fresh transfers and dealt with under the Fundamental Rules.

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

Procedure on retirement of Government servants on Foreign Service.

3. When any Government servant lent on foreign service conditions F. R. 114. retires from British service without, at the same time, retiring from the service of his foreign employer, the Audit Officer shall communicate to the foreign employer through the usual authorities a statement showing the date of retirement and the amount of pension drawn from the British Government so as to give the foreign employer the opportunity, if he be so inclined, of revising the existing terms of employment.

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

Application of revised rates of foreign service contributions to officers transferred before 27th January 1922.

F. R. 117. 4. The revised rates of foreign service contribution prescribed in paragraph 2 of Government of India, Finance Department, letter No. 64-E.B., dated the 27th January 1922, apply also to officers who were transferred to foreign service prior to 27th January 1922 and the extension of whose service is sanctioned on or after that date, but in such cases they take effect from the date from which the extension commences.

[File No. 10 Reforms of 1922.]

CHAPTER XIII.—SERVICE UNDER LOCAL FUNDS.

Application of Fundamental Rules to employees of Local Funds administered by Government.

Employees of Local Funds administered by Government who F. R. 128. are not paid from general revenues and are, therefore, not Government servants are subject to the provisions of Chapters I to XI of the Fundamental Rules.

[File No. 39 Audit of 1924.]

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

Maximum period and conditions of admissibility of compensatory allowances during leave.

- S. R. 6 and 7. 1. Under these rules the maximum period during which a Government servant can draw compensatory allowances while on leave is four months (or six months in the case of leave admissible under the special concession referred to in Note 1 to Fundamental Rule 89). The length of the total period of leave is irrelevant but these allowances cannot be drawn during any period of leave which is not leave on average pay. A Government servant can draw such allowances while on transfer to another post only if the period of transfer does not exceed four months.

In regard to the certificate required under clause (1) of Rule 6 the certifying authority (though he may write the certificate at any time) should certify that when the officer went on leave or on temporary duty, he had an expectation to return to the post from which he took leave or was transferred and to which the compensatory allowances were attached.

As regards the certificate of the Government servant (*vide* clause 2 under Rule 6) that he actually incurred the expenditure, the Audit Officer is entitled to call for particulars and disallow the claim, if he is not satisfied with the details given.

[File No. 351 Audit of 1923.]

Drawing of Compensatory Allowance during leave.

- S. R. 6 and 7 and G. I., F. D., Resolution No. D./5067-C. S. R., dated 10-10-1924. 2. The drawing during leave of the Compensatory and House rent allowances sanctioned in the Government of India, Finance Department, Resolution No. D. 5067/C.S.R., dated 10th October 1924, should be regulated by Supplementary Rules 6 and 7 respectively. [G. I., F. D., letter No. F. 226-C. S. R., dated 2nd March 1925. File No. 305 Audit of 1924.]

Through booking by Railway.

- S. R. 33. 3. This rule which reproduces the substances of Note 3 to Article 1011 of the Civil Service Regulations should not be interpreted as limiting the concession of through booking to cases in which re-booking at the junction stations would cause inconvenience to the Government servant. The rule should be applied literally. [G. I., F. D., U. O. No. 3406-C. S. R., dated 3rd July 1925. File No. 1326 E. of 1924.]

Rate of daily allowance to menials when travelling over more than one province.

- S. R. 51(a)(iv) and 51(b). 4. Daily allowance at As. 3 a day, mentioned in clause (iv) of Rule 51 (a) is admissible throughout the tour to a Government servant whose journey extends over more than one province, except

when travelling in a province in which under Rule 51 (b) as amended by Government of India, Finance Department, Resolution No. 85-A. C.S.R., dated the 29th May 1923, a higher rate is permissible.

[File No. 87 Audit of 1924.]

Calculation of the ten days' limit referred to in Supplementary Rule 73.

5. In calculating the ten days' limit referred to in this rule the days of arrival at and departure from the place of halt should be taken into account when daily allowance is drawn for these days under Supplementary Rule 76-A.

S. R. 73.

[G. I., F. D., letter No. F. 374-C. S. R./25, dated 11th December 1925. File No. 381 Audit of 1925.]

Interpretation of the proviso "when the day of arrival and the day of departure are consecutive".

6. The proviso "when the day of arrival and the day of departure are consecutive, daily allowance can be drawn for one day only" applies not only in cases when the date of departure falls on the day succeeding the date of arrival but also in cases when the date of arrival at one station is the day following the date of departure from another station.

S. R. 76-A.

[File No. 354 Audit of 1923.]

Transfers not for public convenience.

7. When a Government servant is transferred otherwise than for the public convenience, a copy of the order of transfer should be sent to the Audit Officer of the circle of audit in which he is serving with an endorsement stating the reasons for the transfer. In the absence of such an endorsement, the Audit Officer shall assume that the Government servant has been transferred for the public convenience.

S. R. 114.

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

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

Cost of transporting personal effects.

8. Claims preferred under this rule should be paid at the "Owner's risk" rate.

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

[File No. 119 Audit of 1924.]

Charges for the transport of personal effects of a Government servant transferred from one station to another and again transferred within a reasonable short time to another station.

9. In cases when a Government servant is transferred from one Station A to Station B and again transferred within a reasonable short time to another Station C, he may be allowed under Supple.

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

Section II.]

AUDIT INSTRUCTIONS.

mentary Rule 116 (a) I (iii) to recover the cost of carriage of personal effects from Station A to Station C subject to the conditions,

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

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

9-B. L Cost of transporting Motor Car or Motor Cycle. ✓

S. R. 116 (a) I (iv) (3).

10. Government servants on transfer who are obliged to take their Motor Cars or Motor Cycles by passenger train may be allowed to draw the actual cost of transporting them by passenger train.

[G. I., F. D., letters Nos. D./5642-C. S. R., dated 14th November 1924 and F./71-C. S. R., dated 24th February 1926. File No. 212 Audit of 1924.]

10A:— Cost of transporting bicycle.

Travelling allowance of a member of a Government servant's family who follows or precedes him.

S. R. 116 II (b) (iii).

11. Travelling allowance under this rule of the family of an officer on transfer should be regulated with reference to the fact at the time of the journey in respect of which the travelling allowance is claimed.

[File No. 200 Audit of 1924.]

Admissibility of travelling allowance for a journey of the kind referred to in Supplementary Rule 182 in combination with a journey by rail.

S. R. 182.

12. When a Government servant performs a journey, other than a journey by railway or by sea or river steamer, by a means of locomotive provided at the expense of an Indian State and does not pay the cost of its use or propulsion, and when such a journey is combined with a journey by railway, the allowance admissible to him should be regulated in accordance with Supplementary Rule 76 modified in respect of the journey other than the Railway journey with reference to the provisions of Supplementary Rule 182.

[G. I., F. D. letter No. F. 127-C. S. R./25, dated 30th April 1925. File No. 83 Audit of 1925.]

12A:— Limit of eight months in the case of Hospital leave.

S. R. 285.

13. The different kinds of leave referred to in clauses (a), (b) and (c) of Supplementary Rule 285 are cumulative and not alternative.

[File No. 259 Audit of 1923.]

Joining time on change of appointment during leave.

S. R. 300.

[See audit instruction relating to Fundamental Rule 105, vide Section I—Chapter XI, paragraph 4.]

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

No. 44.

Page 35, Section III—

No. 44.

Section III, Paragraph 11—

For the purpose of this rule the grade of a Government servant should be determined with reference to the facts on the date of his departure to the place of his journey in respect of which the traveling allowance is claimed.

(Manual of Audit Instructions, 1937, No. 44, dated January 1937.)

Limit of eight months in the case of Hospital leave

The limit of eight months is not applicable when hospital leave is taken in continuation with ordinary leave or annual leave.

No. 86

Page 34, Section II—

Under the following paragraph 11—

Calculation of the extra period of joining, that admissible under clause (b)—

The provision referred to in this rule is intended to apply to cases where the entire journey is to be performed by water. This rule has further been amended to mean that if a candidate is required to report for duty after the expiry of a day from the date of his departure from the place of his journey, the number of days of the journey may still be joining, that is, the number of days of the journey of the candidate during the period of the journey.

No. 45.

Page 34, Section II, paragraph 11—

Substitute the following for this paragraph :—

Travelling allowance of a member of a Government servant's family who follows or precedes him.

11. For the purposes of this rule, the grade of a Government servant S. R. 116 (i) should be determined with reference to the facts on the date of his (iii) transfer while the number of fares admissible should be determined with reference to the facts at the date of the journey in respect of which the travelling allowance is claimed.

(G. I. F. D. letter No. F.-51 (78)—R. 1-27, dated 29th November 1927.)

[File No. 209-Audit of 1927.]

(Manual of Audit Instructions (1926), No. 45, dated 3rd January 1928.)

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No. 26.

Page 34, Section II—

Insert the following as paragraph 14 :—

Calculation of the extra period of joining time admissible under clause (c).

S. R. 294.

The concession referred to in this rule is intended to apply also in cases where the entire journey is to be performed by steamer.

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

(G. I. F. D., letter No. F.-109—C. S. R.—27, dated 23rd March 1927.)

(File No. 1194-E. of 1926.)

(Manual of Audit Instructions, No. 26, dated 1st May 1927.)

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

No. 44.

Page 35, Section III—

...ent post which is substantive...
vacant in consequence of the absence of the substantive incum-
berent on extraordinary leave or on transfer to foreign service, and
is allowed to draw enhanced pay or salary under the Civil Service
Regulations for officiating in the latter post, the difference between
the substantive pay and officiating pay or salary counts as emolu-
ments for pension.

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

Page 34, Section II—

Insert the following as paragraph 10A :—

Cost of transporting bicycle.

Government servants of the third grade on transfer who are obliged S. R. 116 (c) to take their bicycles by passenger train may be allowed the actual cost¹ (IV) of transporting them by passenger train.

(File No. 212-Audit of 1924).

Page 34, Section II—

Insert the following as paragraph 12A :—

Limit of eight months in the case of Hospital leave.

The limit of eight months is not applicable when hospital leave is S. R. 273. taken in combination with ordinary leave on average pay.

(File No. 209-Audit of 1926).

(Manual of Audit Instructions, No. 13, dated 25th October 1926).

Pages 33-34, Section II—

Insert the following as paragraph 9-B :—

Supplementary Rule 116 (a) I (iii).

[Carriage of personal effects by Steamer.]

9-B. The actual physical weight of personal effects carried by steamer should be taken into account and not the theoretical weight as arrived at by the shipping companies according to their own formula for calculating the charge.

[G. I., F. D., letter No. F.-5 (39)-R. I./37, dated the 9th April 1937.]

(File No. 71-A/37].

[Manual of Audit Instructions (1926), No. 324.]

Page 34, Section II—

Insert the following as paragraph 12-B, renumbering the existing paragraph 12-B (introduced by correction slip No. 13, dated the 25th October 1926 and correction slip No. 91, dated the 1st March 1929) as 12-C. :—

Treatment of the leave granted under Supplementary Rule 233 (a) and the third sentence of the Note below Article 827-A, Civil Service Regulations, as leave on medical certificate.

12-B. In the case of an officer who is granted leave under Supplementary Rule 233 (a) or under the 3rd sentence of the Note below Article 827-A, Civil Service Regulations, and who subsequently returns to duty, the leave should be treated as leave on medical certificate for purposes of the proviso to Fundamental Rule 81 (b) (ii) and Article 319 or 327, Civil Service Regulations, respectively.

[Government of India, Finance Department endorsement, No. F. 7 (61)-R. I/37, dated the 30th September 1937.]

(File No. 159-A./36.)

[Manual of Audit Instructions (1926), No. 324, dated the 1st December 1937.]

Page 35, Section III—

Renumber the existing paragraphs 1 and 1-A as 1-A and 1-B respectively.

Insert the following as paragraph 1 :—

Advances to Civil officers employed under the Military and Marine Departments.

1. The expression "any public officer in the Civil Department" Art. 64 (a) occurring in clause (a) of this article includes a Civil Officer employed C. S. R. under the Military or Marine Department to whom the Civil Service Regulations apply.

(File No. 647-Admn., 1926.)

[G. I., F. D. letter No. F.-403-C. S. R.—27, dated 3rd November 1927.]

(Manual of Audit Instructions (1926), No. 44, dated 3rd January 1928.)

Page 35, Section III.

Renumber the existing paragraph 1 as 1-A.

Insert the following as paragraph 1 :—

Interpretation of the expression "temporary duty."

76,
R.
1.^A The expression "temporary duty" occurring in this article means duty in a temporary post.

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

(Manual of Audit instructions, No. 24, dated 1st March 1927.)

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

Overstay of leave.

- ~~A-B.~~
 1. A period of overstay of leave does not count for pension. Article 420
(b), C. S. R.
 [File No. 193 Audit of 1924.]

Interpretation of the expression "such special energy and efficiency as may be considered deserving of the concession".

2. The Secretary of State in Council has ruled that the provision in these Articles that an officer, as a condition of eligibility for the award of an additional pension, must have shown "such special energy and efficiency as may be considered deserving of the concession", shall be interpreted to mean that an officer who has rendered approved service in one of the posts to which the Articles apply shall be eligible for the additional pension. Articles 475,
475A and 643
C. S. R.
 [G. I., F. D. Cir. No. F-3 C. S. R./25, dated 7th January 1925. File No. 322
 Audit of 1924.]

Emoluments counting for pension.

3. This Article provides *inter alia* that the "allowances drawn by an officer appointed.....substantively *pro tempore* to an office which is substantively vacant and on which no officer has a lien, or to an office temporarily vacant in consequence of the absence of the permanent incumbent on leave without allowances or on transfer to foreign service" count as emoluments for pension. Article 486
(h), C. S. R.
 Under the "new acting allowance rules" introduced on 11th September 1920, and the rules relating to officiating pay contained in the Fundamental Rules, officiating appointments are now made in cases in which substantive *pro tempore* appointments were admissible under the old rules. In the circumstances, the provision mentioned above should be interpreted as meaning that, in the case of a Government servant who, while holding a substantive post on a permanent establishment, is appointed to officiate in a permanent post which is substantively vacant or which is temporarily vacant in consequence of the absence of the substantive incumbent on extraordinary leave or on transfer to foreign service, and is allowed to draw enhanced pay or salary under the Civil Service Regulations for officiating in the latter post, the difference between the substantive pay and officiating pay or salary counts as emoluments for pension.

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

Section III.]

AUDIT INSTRUCTIONS.

Calculation of average emoluments.

Article 487,
C. S. R.

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

[File No. 17 Audit of 1923.]

(4A.)
Interpretation of the expression "such special energy and efficiency as may be considered deserving of the concession."

Article 643,
C. S. R.

[See audit instruction relating to Articles 475 and 475A, Civil Service Regulations, *vide* Section III, paragraph 2.]

Grant to a civil officer, who has served with a military force, of civil pension in respect of his military service in addition to military invalid pension.

Articles 738
and 744,
C. S. R.

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

[I. O. letter No. F.-3571/25, dated 12th October 1925. File No. 103 Audit of 1925.]

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

The principle underlying paragraph 4 above applies in the case of a Government servant who takes leave under the Fundamental Rules during the last three years of his service and who is promoted in a substantive or provisionally substantive capacity to a higher post carrying a higher rate of pay during the currency of the leave on average pay not exceeding 100 per cent of the first four months' average pay or a higher pay prescribed in the rules. In such a case the Government servant is entitled in respect of the period of his leave to count the pay which he would have drawn had he remained on duty as "emoluments" for the purpose of Article 142. Civil Service (Leave) Rules, even though the increase in pay due to promotion is not amounting to more than 100 per cent of the first four months' average pay corresponding to his leave. Government of India, Home Department, No. 1003-H, 11/10/1937, dated the 29th September 1937.

[Mutant of Audit Instructions, 1937, No. 333, dated the 1st December 1937.]

Interpretation of the term "Salaries".

5. Under the powers vested in him under Section 67A (4) of Section 67A of the Government of India Act, His Excellency the Governor General (3).

Page 36, Section III—

Insert the following as paragraph 4A :—

Treatment of joining time, during which no pay or leave salary was drawn, for purposes of pension.

When a period of joining time, during which no pay or leave salary was drawn, falls within the last three years of a Government servant's service, that period should form part of the three years for the purpose of "average emoluments". The pay (*i.e.* "emoluments") which would have been drawn (but for a rule or order not allowing it) if the Government servant had not been on joining time should be taken into account in the calculation of "average emoluments".

No. 323.

Page 36, Section III—

Substitute the following for paragraph 4-A as inserted by correction slip No. 123, dated the 2nd December 1929 :—

"The principle underlying paragraph 4 above applies in the case of a Government servant who takes leave under the Fundamental Rules during the last three years of his service and who is promoted in a substantive or provisionally substantive capacity to a higher post carrying a higher rate of pay during the currency of the leave on average pay not exceeding 4 months or the first four months of any period of leave on average pay exceeding 4 months. In such a case the Government servant is entitled in respect of the period of his leave to count the pay, which he would have drawn had he remained on duty, as "emoluments" for the purpose of Article 487, Civil Service Regulations, even though the increase in pay due to promotion is not actually drawn during leave under the Fundamental Rules corresponding to privilege leave."

[Government of India, Finance Department, No. 1692-R. II/37, dated the 9th September 1937.]

(File No. 172-A./37.)

[Manual of Audit Instructions (1926), No. 323, dated the 1st December 1937.]

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

Date of effect of Rules made by the Secretary of State under the Act.

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

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

Application of the Revenues of India.

2. An Audit Officer is entitled to raise the question whether any expenditure is *ultra vires* under this section. Inasmuch as it involves the interpretation of the Act, the question should be referred to the Auditor General so that he may obtain the opinion of the Legislative Department of the Government of India. The Auditor General may deem it desirable if the matter is of great importance to ask that the opinion of the Law Officers of the Crown be obtained or that the question be decided by a friendly suit. Section 20.

[File No. 64 Reforms of 1921.]

Incidence of charge of State Scholarships

3. The Government of India have decided that the incidence of the cost of State Scholarships that are now current will be provincial in Governors' provinces with effect from the 1st April 1921. If, however, any province should refuse to meet the charge on the ground that the scholarships were sanctioned by the Central Government before 1st April 1921 and as such that the liability therefor was incurred by the Central Government, and should demand a contribution from that Government the grant of the contribution, if the Government of India were to accede to the demand, might be *ultra vires* of the Government of India Act, but, in view of the special circumstances of the case, no objection need be raised in audit. Section 20

[G. I., Dept. of Edn. & Health, No. 1418, dated 26th October 1921. File No. 264 Acct. of 1921.]

Emoluments of a Government pensioner employed as a Minister.

4. A Government pensioner employed as a Minister is entitled to draw his pension in addition to the salary of a Minister. Section 52.

[File No. 503 Audit of 1923.]

Interpretation of the term "Salaries".

5. Under the powers vested in him under Section 67A (4) of the Government of India Act. His Excellency the Governor General (3).

Section IV.]

AUDIT INSTRUCTIONS.

~~in Council~~ has interpreted the term "salaries" as used in section 67A (3) of the Government of India Act as including the following emoluments:—

- (a) Any emoluments classed as pay under Fundamental Rule 9 (21);
- (b) Any emoluments classed as leave salary under Fundamental Rule 9 (12);
- (c) Any emoluments drawn monthly by a Government servant which are classed as compensatory allowances under Fundamental Rule 9 (5) except travelling allowances as defined in Fundamental Rule 9 (32).

[File No. 23 Reforms of 1921.]

Definition of the term "appointed" in the sections.

Sections 67(a) (3) (iii) and 72D (3) (iv). **6.** The words "appointed by the Secretary of State in Council" in these sections should be interpreted as explained below:—

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

NOTE.—If an officer has been originally appointed on contract by the Secretary of State in Council and his contract has held out the prospect of further employment after the initial specified period has been served and if such an officer does in fact receive other employment, either on a definite written contract executed on behalf of the Secretary of State (as all contracts must be) by an authority in India or without such a contract then his employment should be regarded even in such later employment as having been appointed by the Secretary of State in Council. That is, in such a case the effect of the original appointment by the Secretary of State in Council still subsists in his later employment. But if an officer has been originally appointed on contract by the Secretary of State in Council for a definite period only,—such contract holding out no prospect of further employment—and on completion of that period he has received further employment in India to which he has been appointed by the local Government or the Government of India then in such a case the effect of his appointment by the Secretary of State in Council should be regarded as having terminated on the completion of the period of his original contract.

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

- (i) the Secretary of State in Council,

Pages 37-38, Section IV, Paragraph 5—

(1) *Delete* the words “in Council” occurring in line 3 of this paragraph.

(2) *Substitute* the following for the authority quoted at the bottom of this paragraph:—

“File No. 93-Audit of 1921”.

(File No. 90-Acct. of 1926).

(Manual of Audit Instructions, No. 10, dated 25th October 1926).

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

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

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

[G. I., H. D., No. F-542 Public, dated 14th June 1922, and F-638/25-Pub., dated 20th November 1924. File No. 23 Reforms of 1922 and 6 Audit of 1924.]

Effect of the classification of any expenditure under Section 67-A (3) (v) on the accounts classification.

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

[File No. 1548 Accounts of 1922.]

Governor's sanction to expenditure not voted by the Legislature.

8. When the Governor acts under the authority of this section and Section 72D empowers expenditure to be incurred as though the grants have been voted, a formal statement that the Governor has issued a certificate should be asked for from the local Government for audit purposes.

[File No. 64 Reforms of 1921.]

Definition of the term 'appointed'.

[See audit instruction relating to Section 67A (3) (iii) *vide* Section 72D Section IV, paragraph 6.] (3) (iv).

Limit of pay and allowances of new incumbents.

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

A Good Service pension enjoyed by a Military Officer comes within the meaning of pension under the Act, except in the case of a temporary Member of Council appointed in the place of a Member of

Section IV.]

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the Executive Council of the Governor General or of a Governor who, by reasons of infirmity or otherwise, is rendered incapable of acting or is absent on leave.

The pay of the substantive office of such a temporary Member of Council includes the Military pay or Indian Army pay of an officer holding an appointment the pay of which is a Staff salary but does not include a Good Service pension.

[C. S. R. Arts. 532 and 541. File No. 64 Reforms of 1921.]

Leave to temporary members of an Executive Council.

Section 92.

10. The right to count service for leave comes within the expression "advantage" in sub-section (2). A person appointed under sub-section (1) to be a temporary member of an Executive Council to fill a vacancy has, therefore, to forego the right of counting the period of service as a temporary member for leave under the rules to which he was subject at the time of his appointment to that office, and it is not within the competence of the Secretary of State in Council to sanction under the proviso to Section 85, the continuance of this right.

A person appointed to be a temporary member to fill the place of a permanent member temporarily absent on leave or special duty or temporarily incapable of performing his duty, does not forego the advantage of counting the period of service as a temporary member for leave under the rules to which he was subject at the time of his appointment to that office.

Sub-section (4) of section 92 of the Government of India Act, which governs the emoluments and advantages of temporary members of the class referred to in sub-para. 2 above, has been revised by the Government of India (Leave of absence) Act 1924. The provisions of the revised sub-section include the stipulation that the temporary member during his tenure of office as such shall forego the emoluments and advantages to which he was entitled at the time of his being appointed to that office. Thus a temporary member whose emoluments and advantages are regulated by the revised sub-section, is debarred from enjoying during his tenure of office the "advantage" represented by the right to count service for leave under the ordinary rules.

[File No. 119 Audit of 1923, No. 266 Audit of 1924 and No. 63 Audit of 1925.]

Good Service pension of a temporary member of an Executive Council.

Section 92(2). 11. A Good Service pension comes within the meaning of "emoluments and advantages" which a temporary member of Council appointed under Section 92(1) of the Act on a vacancy occurring in the office of a member of an Executive Council must forego.

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

No. 5.

Page 40, Section IV, Paragraph 10—

Cancel this paragraph.

(File No. 262-A. of 1925).

(Manual of Audit Instructions, No. 5, dated 25th October 1926).

*A new Paragraph 10:—
Earning of leave and pension while holding*

No. 6.

Page 40, Section IV—

Insert the following as a new paragraph 10:—

Earning of leave and pension while holding the post of a Governor or Member of Council.

Sections 85
(3), 87 (2)
and 92 (2)
and (4).

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

(Files No. 63-A. of 1924. No. 397-A. of 1925 and No. 262-A. of 1925).

(Manual of Audit Instructions, No. 6, dated 25th October 1926).

No. 326.

Page 41, Section IV-B—

Insert the following as paragraph 1 with the heading :—

Interpretation of the term 'Governor' used in sub-section (5) of Section 241 of the Government of India Act, 1935.

1. The term 'Governor' in section 241 (5) means either the Governor acting on advice, or the Governor exercising his individual judgment, according to the field in which the section is proposed to be utilised.

(File No. 178-A./37.)

[Manual of Audit Instructions (1926), No. 326, dated the 1st December 1937.]

No. 4.

Page 41, Section IV—

Insert the following as paragraph 13 —

Pensions to Bishops of Calcutta, Bombay and Madras.

The Secretary of State has decided in his I. O. Telegram No. 1108, dated the 21st April 1926, that the absence of the Metropolitan and the Bishop of Bombay from India for 4 months in 1926 did not constitute an interruption of residence in India for the purpose of Section 120 of the Government of India Act.

(File No. 82-A. of 1926).

(Manual of Audit Instructions, No. 4, dated 25th October 1926).

Appointment of a temporary member of Council.

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

- (1) is, by infirmity or otherwise, rendered incapable of acting as such, or
- (2) is, by infirmity or otherwise, rendered incapable of attending to act as such, or
- (3) is absent on leave, or
- (4) is absent on special duty,

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

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

13. Pensions to Bishops of Calcutta, Bombay and Madras.

Section V.—Audit Instructions relating to the Audit Resolutions.

Excesses over sanctioned scales.

1. Audit Officers may admit in audit temporary excesses over the sanctioned scale occurring from time to time in the lowest grades of services wholly or partly recruited in England on a theoretical basis, *i.e.*, where the recruitment is based on an estimate of requirements and not on the number of actual vacancies to be filled.

[M. A. R., Rule III (2), Note 3.]

2. When in the course of an exchange of Government servants between two provinces, the relieving and the relieved Government servants remain for a short time in the same province, the temporary excess in the sanctioned cadre of that province may be admitted by the Accountant General, or Comptroller without reference to the local Government.

[Forest Dept. Code, Art. 32 (II).]

Fixation of Pay.

3. Where the pay of an officer cannot equitably be fixed at a monthly rate because it would in consequence of its source be liable to fluctuation from month to month, the sanction of the Secretary of State is required to the grant of a remuneration in excess of Rs. 14,400 a year, instead of Rs. 1,200 a month (or in the case of Burma in excess of Rs. 15,000 a year, instead of Rs. 1,250 a month),

[M. A. R., Rule III (3) Note 2.]

Creation of Public Works Divisions.

4. The number of permanent Public Works divisions is fixed by the Government of India with the sanction of the Secretary of State for each province or branch according to its requirements, but provincial Governments have full powers to create additional temporary divisions at their discretion, subject to the condition that this does not involve the creation of a temporary post with pay exceeding Rs. 1,200 (or in the case of Burma Rs. 1,250) beyond a period of 2 years.

[P. W. D. Code, para. 72, and New P. A. R. (Reserved), Rule 1 (3).]

Extension of periods of temporary appointment or deputation.

5. The period for which a temporary appointment or deputation has been sanctioned by the Secretary of State may, if necessary, be extended without further reference to that authority, provided that such extension shall not exceed one month.

[M. A. R., Rule III (4) Note 2.]

Honoraria.

6. The honorarium paid to an officer selected as an examiner or lecturer on purely personal grounds irrespective of his position under Government, though these grounds may bring about his appointment in successive years, or for a term of years, should be dealt with under Fundamental Rule 46 and not treated as a recurring charge.

[M. A. R., Rule III (5), Note 1.]

Process-Serving Establishments.

7. (a) In the case of establishments, such as process-serving establishments, the scale and remuneration of which are determined by Courts of Law under rules having the force of law, the sanction of the Secretary of State is not required under Rule 1 (7) of the Provincial (Reserved) Audit resolution unless the net extra expenditure involved after allowing for the receipt of fees exceeds Rs. 5 (or 15) lacs.

(b) In applying the limit specified in the rule referred to in the previous clause, the cost of any particular reorganisation is to be determined with reference to "pay", and the cost of any temporary establishment which the new scheme will replace should not be taken as a set-off.

[M. A. R. Rule III (6) and Notes 1 and 2.]

Grants of land and alienation of Land Revenue.

8. The orders in Rules III (9), (9A) and (9B) of the old Main Audit Resolution and in Rules 10(7) and (9) of the old Provincial Audit Resolution regarding grants of land and alienation of land revenue continue to be in force until revised orders on the subject are issued.

Local Fund works.

9. The powers of the several authorities in the matter of incurring and sanctioning expenditure in respect of local funds administered by Government will be regulated by the following principles:—

- (1) As regards funds constituted by statute powers of incurring and sanctioning expenditure will be regulated solely by the statute. If the statute is silent on this point, the Governor General in Council or the local Government as the final administrative authority will have full powers of incurring and sanctioning expenditure and of delegating such powers.
- (2) As regards other funds, the authority which constituted the fund will have full powers of incurring and sanctioning expenditure and of delegating such powers.

Excesses over Grant in aid works.

10. The limit in Rule 1 (6) of the Provincial (Reserved) Audit Resolution does not apply to cases in which a work though subsidised by a lump sum grant from Government, is undertaken by and on the responsibility of, a local body.

[Old P. A. R., Rule 10 (18), Note 1.]

One-scheme projects.

11. For the purpose of determining whether the sanction of the Secretary of State in Council is necessary under Rule 1 (6) of the Provincial (Reserved) Audit Resolution, a group of works which forms one project shall be considered as one work and the necessity for obtaining sanction to a project is not avoided by reasons of the fact that the cost of each particular work in the project is within the powers of sanction of the local Government.

NOTE.—The foregoing clause does not apply in the case of irrigation projects the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure.

[Old P. A. R., Rule 10 (18), Note 2.]

12. No authority can give effect to any part of a scheme of which any one item requires the sanction of higher authority, though in seeking the sanction of such authority to the scheme as a whole, it will be sufficient to indicate the total financial effect of the remaining items of the scheme without entering into the details comprising that total, save in so far as some exposition of these may be necessary to justify the item requiring higher sanction.

[Old P. A. R., Rule 9.]

Truncated projects.

13. In cases where a substantial section of a project originally sanctioned by the Secretary of State in Council has been abandoned, the aggregate assumed cost of the works included in that section shall be excluded from the total sanctioned estimate of the project for the purpose of determining whether the sanction of the Secretary of State in Council is necessary under Rule 1 (6) of the Provincial (Reserved) Audit Resolution. For the purpose of this ruling, a section of a project shall be considered to be substantial if the estimated cost of the works in such section is 5 per cent. or over 5 per cent. of the total sanctioned cost of the project, excluding, in the case of irrigation projects the estimated cost of the head works as originally approved.

[Old P. A. R., Rule 10 (18), Note 5.]

13A:— *Expenditure powers relating to Central, Provincial (Reserved) and Provincial (Transferred) Subjects.*

14. When any of the rules referred to in the Audit Resolutions regulating the powers of expenditure on Provincial Transferred, Provincial Reserved and Central Subjects contain a provision to the

Page 44. Section V.

Insert the following as paragraph 13A :—

13A. Substantial modifications in projects or works sanctioned by the Secretary of State under rules 1(6) and 1(8) (a), (c) and (d) of the Central Audit Resolution, and rules 1(6) and (9) of the Provincial Audit Resolution should be reported to the Secretary of State for information ; but it is left to the Government of India to decide on general grounds, and not necessarily with reference to any fixed money limit, whether there has been a substantial modification.

(File No. 12-Audit of 1926).

(Manual of Audit Instructions, No. 18, dated 3rd January 1927).

No. 29.

Page 45, Section V—

Insert the following as paragraph 14-A.

Revision of the pay of ecclesiastical establishments.

14-A. The revision of the pay of ecclesiastical establishments is governed by the ordinary financial rules.

(File No. 46 Audit of 1927.)

(Manual of Audit Instructions), No. 29, dated 1st June 1927.)

Excesses over Grant in aid works.

10. The limit in Rule 1 (6) of the Provincial (Reserved) Audit Resolution does not apply to cases in which

[Old P. A. R., Rule 10 (18), Note 2.]

12. No authority can give effect to any part of a scheme of which any one item requires the sanction of higher authority, though in seeking the sanction of such authority to the scheme as a whole, it will be sufficient to indicate the total financial effect of the remaining items of the scheme without entering into the details comprising that total, save in so far as some exposition of these may be necessary to justify the item requiring higher sanction.

[Old P. A. R., Rule 9.]

Truncated projects.

13. In cases where a substantial section of a project originally sanctioned by the Council has been abandoned

No. 18.

Page 44. Section V.

Insert the following as paragraph 13A :—

13A. Substantial modifications in projects or works sanctioned by the Secretary of State under rules 1(6) and 1(8) (a), (c) and (d) of the Central Audit Resolution, and rules 1(6) and (9) of the Provincial Audit Resolution should be reported to the Secretary of State for information; but it is left to the Government of India to decide on general grounds, and not necessarily with reference to any fixed money limit, whether there has been a substantial modification.

(File No. 12-Audit of 1926).

(Manual of Audit Instructions, No. 18, dated 3rd January 1927).

effect that certain powers will be regulated by the orders of the Secretary of State in Council, the existing orders on the subject issued by the Secretary of State in Council will continue to be in force until new orders, if any, are issued.

[File No. 64 Reforms of 1921.]

14-A.

Limit of Expenditure Powers.

15. The limit of cost referred to in sub-clause (b) of rule 1 (6) of the Provincial (Reserved) Audit Resolution refers to expenditure on "works" only.

[File No. 123 Reforms of 1921.]

Interpretation of the expression "temporary post" occurring in (i) Schedule III of the Devolution Rules, (ii) Central Audit Resolution and (iii) Provincial (Reserved) Audit Resolution.

16. When a non-official is engaged temporarily to perform a specified service, outside the ordinary duties appertaining to a member of an all-India Service, the criterion to be adopted for determining whether or not the sanction of the Secretary of State in Council is necessary to the appointment as being a "temporary post" within the meaning of the financial rules above referred to, shall be whether or not the person so engaged holds or exercises in virtue of his engagement a civil office under Government and thereby becomes subject to the Government Servants Conduct Rules. For example a barrister who in return for a fee agrees to conduct a case on behalf of Government does not become a Government servant nor does he become subject to the Government Servants Conduct Rules; he does not, therefore, hold a "temporary post" under Government.

[File No. 81 Code of 1923.]

Section VI.—Audit Instructions relating to the Devolution Rules.

Division of Subjects.

- Rule 7. 1. While the decision of the Governor is final, all such decisions should be reported to the Auditor General as diversity of rulings on important matters in different provinces may complicate the Finance and Revenue Accounts.

[File No. 64 Reforms of 1921.]

Balances of Local Funds.

- Rule 16. 2. The balances of local funds other than those directly administered by Government, cannot be treated as public money for the purpose of this rule, as the revenue and expenditure of such local funds are not the revenue and expenditure of the Government of India.

[File No. 64 Reforms of 1921.]

Contributions by Provincial Governments.

- Rule 18. 3. The following example illustrates how this rule is to be worked in practice.

Take 4 Provinces with initial contributions and final proportions as follows:

A	300	3-10ths.
B	250	3-10ths.
C	150	2-10ths.
D	100	2-10ths.
	800	

The Government of India fixes the total amount of the next contribution as 700. Then the proportionate distribution would be:—

A	210	}	and the previous contributions exceed these by	{	90
B	210				40
C	140				10
D	140				

Therefore the decrease of 100 has to be distributed over A, B and C in the proportion of 9-14ths, 4-14ths and 1-14th, respectively.

Thus A	will have to pay	300	—	$\frac{100 \times 9}{14}$	=	235.7
B	„	250	—	$\frac{100 \times 4}{14}$	=	221.4
C	„	150	—	$\frac{100}{14}$	=	112.9
D	„					100
						700

[File No. 64 Reforms of 1921.]

Recurring liability.

4. A recurring liability is one which extends beyond the year in question. Rule 38(1)(b).

[File No. 64 Reforms of 1921.]

Presumption of assent of Finance Department.

5. This provision is of general application but the manner in which it can be worked can be shown by a simple illustration. Rule 28 enables local Governments to delegate powers to sanction expenditure, whereas Rules 40 and 41 require prior consultation with the Finance Department. Rule 45 enables the Finance Department to say, with any reservations it deems fit, that an authority exercising powers delegated to it may be presumed to have received the assent of the Finance Department. Rule 45.

[File No. 64 Reforms of 1921.]

Treatment in Audit of expenditure on joint establishments divided between "Central" and "Provincial" (Reserved or Transferred) or between "Reserved" and "Transferred" heads.

6. It may be accepted as a principle of audit that in the case of a joint establishment the rules regulating the powers of the Government of India or the local Governments of sanctioning expenditure which have to be applied have to be determined with reference to the portion of the expenditure which is classified as Central, Provincial Transferred or Provincial Reserved, respectively. As adjustments between Central and Provincial Governments have been permitted, and in accordance with the principle referred to above, the powers of the local Government (or the Government of India) to sanction the Central portion of the expenditure on a joint Central and Provincial establishment will be determined by the new rules defining the powers of local Governments acting as agents of the Governor General in Council in the administration of Central subjects or the new Central Audit Resolution regulating the powers of the Government of India as regards subjects other than Provincial, and the powers of the local Government to sanction the Provincial portion will be determined by Schedule III of the Devolution Rules or the new Provincial (Reserved) Audit Resolution, as the case may be. The sanction accorded in these cases is, however, subject to the condition that no post is created on a pay in excess of the maximum pay which the Government of India or the local Government is ordinarily empowered to sanction. Rule 48.

[File No. 84 Reforms of 1921.]

Purport of the Item.

7. The purport of this item is merely to indicate that the power of administration thereby passes to the provincial Government. The expenditure will remain 'central' unless the Legislation conferring the powers upon the local Government indicates that the expenditure also is to become provincial. Schedule I,
Part II, Item
52.

[File No. 52 Code of 1922.]

Section VI.]

AUDIT INSTRUCTIONS.

*Interpretation of the expression 'temporary post' occurring in
Schedule III of the Devolution Rules.*

Schedule III. [See audit instruction relating to the Audit Resolutions, *vide*
Section V, paragraph 16.]

Interpretation of the Rule.

Schedule III, Rule 1 (I). 8. The words "drawn by the incumbent of" may be substituted
for the words "attached to" in interpreting this rule as the former
expresses the intention correctly. The Secretary of State will take
steps to amend the rule as above.

[File No. 64 Reforms of 1921.]

Page 49. Section VII.

Insert the following as paragraph 2-A :—

Power to condone an omission to make a previous reference to the Secretary of State in Council.

2-A. The power of condoning an omission to make a previous reference to the Secretary of State in Council which is conferred by this rule applies to those cases only which involve sanction to expenditure ; that is to say, cases arising out of the Central and Provincial Audit Resolutions and Schedule III to the Devolution Rules. It cannot be exercised in cases involving any relaxation, in favour of individuals, of rules made or confirmed under section 96-B of the Government of India Act.

(Secretary of State's Despatch No. 33-Finl., dated the 1st July 1926. File No. 50-Audit of 1926).

(Manual of Audit Instructions, No. 19, dated 3rd January 1927).

Section VII.—Audit Instructions relating to the Auditor General's Rules.

Payments on account of trading losses.

1. The Government of India reported to the Secretary of State Rule 10. the destruction due to heavy rain of a large quantity of salt at the Pritchard Salt Works in the Bombay Presidency during storage operations and asked for his sanction to the payment of compensation to the salt manufacturers, and also for a general authority to sanction payments which are essential when Government engages in commercial or trading transactions. The Secretary of State in his Despatch No. 18-Revenue, dated 17th February 1921, sanctioned the proposal and authorised the Government of India to sanction without reference to him, payments of the nature of trading losses.

In the light of the above ruling the payment of trading losses may be treated as a recognised policy of Government within the meaning of the third proviso to the fourth canon of financial propriety.

[File No. 64 Reforms of 1921.]

Maintenance of gardens attached to Government residences.

2. If a private garden attached to a Government residential building (including leased buildings) other than those attached to the official residences of His Excellency the Viceroy and Heads of local Governments, is maintained by Government or if Government assists in its maintenance, then it will be a breach of the canon of propriety unless adequate rent is recovered or unless the house belongs to a class in respect of which assistance in the maintenance of a garden has been a recognised custom. Rule 10.

[File No. 64 Reforms of 1921.]

2-A:— Power to condone omission to make previous reference to Form of Accounts. S. 85, in Council

3. This rule merely refers to classification within the accounts. It does not refer to the determination as to whether a subject is Central or Reserved or Transferred. The authorities for determining these are the Governor General in Council or the Governor under rule 4 or rule 7 of the Devolution Rules as the case may be. Rule 19.

[File No. 64 Reforms of 1921.]

Section VIII.—Audit Instructions relating to the Superior Civil Service (Revision of Pay and Pension) Rules, 1924.

Grant of pensions under the Superior Civil Service (Revision of Pay and Pensions) Rules, 1924.

1. Rules 13 and 14 of the Superior Civil Services (Revision of Pay and Pension) Rules, 1924, apply to all members of the services, and holders of the appointments specified in Schedule V appended to those rules irrespective as to whether they elected the Pension Rules of 1919, or remained under the Pension Rules in force prior to that date.

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

Rule 11A (b) of the Superior Civil Services Rules

10.

x

x

x

Maintenance of gardens attached to Government residences.

2. If a private garden attached to a Government residential building (including leased buildings) other than those attached to the official residences of His Excellency the Viceroy and Heads of local Governments, is maintained by Government or if Government assists in its maintenance, then it will be a breach of the canon of propriety unless adequate rent is recovered or unless the house belongs to a class in respect of which assistance in the maintenance of a garden has been a recognised custom.

[File No. 64 Reforms of 1921]

Form of Accounts.

3. This rule merely refers to classification within the accounts. It does not refer to the determination as to whether a subject is Central or Provincial. The authority for determining these are the Governor General in Council or the Governor under rule 4 of rule 7 of the Devolution Rules as the case may be.

[File No. 64 Reforms of 1921]

Page 50, Section VIII—

Insert the following as paragraph 10 :—

Rule IIA (b) of the Superior Civil Services Rules.

10. The words “ the date on which the appointment is made ” occurring in this rule shall be interpreted as meaning the date of the orders making the appointment in England or the date of the execution of the agreement, whichever is earlier.

[G. I., F. D., Endorsement No. F. 4 (9) R. I./37, dated the 24th February 1937.]

(File No. 134-A/36.)

[Manual of Audit Instructions (1926), No. 314, dated the 1st April 1937.]

Section IX.—Audit Instructions relating to the Audit Code.

Classification of the leave salaries of Government servants who have rendered service under more than one Government.

1. (1) The general principle laid down in Article 183 (2), Audit Code, is that leave salary must not be debited to the lending Government until the entire leave earned under the borrowing Government or Governments has been exhausted. Article 183
(2), Audit
Code.

(2) A lending Government is primarily the Government under which an officer first obtains permanent employment.

In cases, however, in which an officer while in permanent service under one Government is transferred to equally permanent service under another Government, *e.g.*, officers of the I. M. S. and R. E. transferred to permanent Civil employment and members of the I. C. S., transferred to permanent employment in Central Departments, such as the Customs Service or the Indian Audit and Accounts Service, the Government to which such an officer is permanently transferred should not be regarded as a borrowing Government but should be regarded as occupying the same position as the original lending Government. In other words, for the purposes of these rules, it is to be regarded in respect of that officer in future, as a lending Government.

One important corollary of this rule is that when an officer of the I. A., I. M. S., or R. E. in permanent civil employ is retransferred temporarily to the Army Department for war work, etc., the Army Department should be regarded as a borrowing Government.

NOTE.—This rule does not apply to the case of an officer transferred from one Government to another to fill a permanent post for a limited period, *e.g.*, a Secretaryship in the Government of India.

(3) The classification of leave salaries should be regulated by the following governing principles:—

(i) As between a lending Government and a borrowing Government the leave salary should first be charged to the borrowing Government until the entire leave earned under that Government has been exhausted irrespective of whether the leave is taken while actually serving under the borrowing Government or not.

(ii) As between lending Governments or as between borrowing Governments the leave salary should be classified in the reverse order to that of the employment by which the leave was earned.

NOTE.—The principle of reverse order should also apply to the case of an officer who has served under one particular Government during different periods of his service the leave salary in respect of the leave earned in each different period of service being dealt with separately in accordance with this rule.

Section IX.]

AUDIT INSTRUCTIONS.

(4) When a military commissioned officer claims, under Note 2 to Fundamental Rule 90, the privilege of drawing the minimum leave salary fixed by military rules in respect of any period of leave earned under those rules before coming under civil leave rules such portion of the leave as was actually earned by Military Service should be debited to the Army Department.

(5) Leave taken while in the service of a borrowing Government should be regarded for the purpose of Article 183 (2) of the Audit Code as helping to exhaust the leave earned under that Government only if that leave had been taken on or after 1st April 1921, when the rules in Article 183 of the Audit Code came into force.

(6) In the case of services (*e.g.*, the Bengal Pilot Service) which were provincial prior to 1st April 1921, but which became central with effect from that date, the Central Government should be regarded as a second lending Government and not as a borrowing Government. This principle should apply also to service in departments or services which were central prior to 1st April 1921, but which have been provincialised on the introduction of the Reforms.

(7) In determining the classification of leave salary of a Government servant in permanent civil employ under a provincial Government but employed temporarily on an agency subject, *i.e.*, a subject in respect of which a local Government acts as an agent of the Central Government, the Central Government should be regarded as the borrowing Government.

(8) For the purpose of these rules the Army Department should be regarded as a separate Government.

[File No. 1597 Accts. of 1923.]

Section X.—Miscellaneous Audit Instructions.

Extent of the applicability of the rate of Exchange at 1s. 4d. per rupee.

[See audit instruction relating to Fundamental Rule 91, *vide* Section I—Chapter X, paragraph 33.]

G. I., F. D.,
Resolution
No. 1289-
C.S.R., dated
10-1-1923.

General Provident Fund Rules.

1. Rules 8 and 8A of the General Provident Fund Rules have been amended so as to bring them into line with the wording of the Fundamental Rules. But the old Rules 8 and 8A as they stood prior to the issue of this Resolution will continue to apply to those Government servants who elect to remain under the old rules.

G. I., F. D.,
Resolution
No. 636-F.
E., dated
1-4-1922.

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

Imperial and All-India Services.

2. (1) The concessions sanctioned in paras. 3, 5 and 8 of the Resolution apply not only to those Imperial services which have memorialised but also to all Imperial and All-India Services.

G. I., F. D.,
Resolution
No. 159-E. A.,
dated
16-8-1921.

(2) Paragraph 8 of the Resolution should be interpreted as applying to temporary or officiating service in an administrative post, even if it be rendered prior to the date of receipt of the orders of the Secretary of State, viz., 30th April 1921.

[File No. K. W. 378 A. & A. of 1921.]

Refund of passage money by persons appointed by the Secretary of State under Contract.

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

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

Extent to which leave on average pay under Fundamental Rules counts as privilege leave for purposes of pension.

4. This rule should be applied in its literal sense. It is not necessary that the four months' leave on average pay referred to in this rule should be the amount that would be admissible as privilege leave under the conditions laid down in the Civil Service Regulations.

G. I., F. D.,
Resolution
No. 1260-
C.S.R., dated
21-12-1921.

[File No. 327A of 1923. Letter No. 95A.—327 of 1923.]

Interpretation of the word 'drawn'.

G. I., F. D.,
Resolution
No. 2637-
F. E., dated
19-12-1922.

5. *Exchange Compensation Allowance.*—The word "down" in paragraph 3 of this resolution should be interpreted as "earned".

[File No. 277 Audit of 1922.]

Conditions of admissibility of exchange compensation allowance during leave.

G. I., F. D.,
Resolution
No. 2657-
F. E., dated
19-12-1922,
para. 4 (b).

[See audit instruction relating to Fundamental Rule 93, *vide* Section I—Chapter X, paragraph 35.]

Drawal of compensatory allowance during leave.

G. I., F. D.,
Resolution
No. D.-5067-
C.S.R., dated
10-10-1924.

[See audit instruction relating to Supplementary Rules 6 and 7, *vide* Section II, paragraph 2.]

Calculation of Special Pay, where such pay has been sanctioned in the form of a fraction or percentage of pay in the ordinary line and pay in the ordinary line, includes an element of sterling overseas pay.

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

- (a) the special pay is admissible on the sterling overseas pay as well as on the rupee basic pay;
- (b) the special pay must be expressed and drawn wholly in rupees;
- (c) the sterling overseas pay should for the purpose of calculating the special pay be converted into rupees at the rate of 2s. to the rupee.

[G. I., F. D., letter No. F. 29/IV F. E., dated 1st June 1925. File No. Audit of 1925.]

Calculation of average emoluments for pension and the rate of conversion of sterling overseas pay for the purpose.

7. Average emoluments for pension should be worked out when in rupees by converting sterling overseas pay into rupees at the rate of 2 shillings to the rupee and the entire pension should be fixed in rupees.

[G. I., F. D., End. No. F. 177-C. S. R., dated 1st June 1925. File No. Audit of 1925.]

The limit of 2 years of absence includes the period of vacation, if

Rule 2 of the
Study Leave
Rules made
under
Fundamental
Rule 84.

[See audit instruction relating to Fundamental Rule 84, Section I—Chapter X, paragraph 21.]

Page 54, Section X, Paragraph 7—

Substitute the following for this paragraph :—

Calculation of average emoluments for pension and the rate of conversion of sterling overseas pay for the purpose.

Average emoluments for pension should be marked out wholly in rupees converting sterling overseas pay into rupees at the rate of exchange for telegraphic transfers from Calcutta on London on the 20th of the month preceding that in which the officer retires and the entire pension should be fixed in rupees.

This decision has effect from 1st April 1924.

(File No. 93-A. of 1925).

(Manual of Audit Instructions, No. 15, dated 25th October 1926).

Page 54, Section X, Paragraph 6—

Substitute the following for clause (c) of this paragraph :—

(c) The sterling overseas pay should for the purpose of calculating the special pay be converted into rupees at the current rate of exchange as defined in article 343, Account Code.

(This amendment takes effect from 1st April 1926.)

(File No. 27 Audit of 1925.)

(G. I., F. D. Resolution No. F-276-Ex-26, dated 1st April 1926.)

(Manual of Audit Instructions, No. 30, dated 1st June 1927.)

Page 54, Section X—

Insert the following as paragraph 8 :—

Interpretation of the term “new service” occurring in Rule 50 (i) (ii) of the Indian Legislative Rules and in Rule 32 (i) (ii) of the Provincial Legislative Council Rules.

In interpreting the phrase “new service not contemplated in the Budget” occurring in Rule 50 (i) (ii) of the Indian Legislative Rules and in Rule 32 (i) (ii) of the Provincial Legislative Council Rules, the primary test of “newness” of a service is whether or not the Legislature has voted expenditure of a similar nature in past years. In some cases, however, expenditure on recognised services may from its extent be important enough to be regarded as a new service, *e.g.*, the opening of a new police station or school.

(File No. 271-Admn. of 1924).

(Manual of Audit Instructions, No. 1, dated 25th October 1926).

Note of Posting of Corrections.

Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.	Serial number of correction.	Para. affected.	Date of posting.
1-25	nil	Wanting Done 7.9.27.						
26-30.	1926	Done 7.9.27.						
1-21.	1927.	Read posted						
24+25.		Done						
38+42-45		26.9.28						
22-23.	Wanting							
26-37..	"							
38-41	"							
nos. 314-15	1937.	Done 8.2.28.						
nos. 316-17.	1937.	Done 10.2.38.						
nos. 318-20	1937.	Done 18.2.28.						
nos. 323-327.	1937.	Done 25.3.38						

