

XIII. SPECIAL CONDITIONS OF GRANT OF ADVANCE IN LIEU OF LEAVE SALARY

Rule 76. Powers of Sanction.-A Head of Office, or any other subordinate officer to whom power may be specially delegated, may sanction an advance in lieu of leave salary to a Government servant who proceeds on leave for a period not less than one month/30 days. A Head of Office may sanction such an advance to himself also.

NOTE 1.-The concession under Rule 76 may be allowed also to Central Government servants transferred temporarily to some other post either on deputation or on foreign service. A suitable provision to this effect should be made by the lending authority in the terms of transfer of the Government servant concerned.

NOTE 2.-The concession under Rule 76 regarding the grant of an advance in lieu of leave salary may be allowed also to State Government servant transferred temporarily to posts under the Civil Departments of the Central Government.

[with reference to Rule 42 of the CCS(Leave) Rules 1972, as amended].

Rule 42 – CCS (Leave) Rules

Advance of Leave salary

A Government servant, including a Government servant on foreign service, proceeding on leave for a period not less than thirty days may be allowed an advance in lieu of leave salary up to a month's pay and allowances admissible on that leave salary subject to deductions on account of Income Tax, Provident Fund, House Rent, Recovery of Advances etc.

NOTE 1. Leave salary advance may also be allowed to Central Government servants transferred temporarily to posts other than under Central Civil Departments. The borrowing authority should be informed of this by making a suitable provision in the terms of the transfer of the Government servants concerned.

NOTE 2:- The concession may be allowed also to State Government servants transferred temporarily to posts under Central Civil Departments.]

GOVERNMENT OF INDIA'S DECISION

Payment to Official on foreign service to be made without authority from Audit/Accounts Officer.-An advance in lieu of leave salary to a Government servant who avails himself of leave during or on reversion from foreign service should be paid by the foreign employer without any specific authority from the Audit Officer/Accounts Officer concerned for the drawal of advance.

[G.I., M.F., O.M. No. F. 7 (75)-E. VI (A)/60, dated the 5th June, 1962.]

Rule 77. Amount of Advance.- The amount of advance in lieu of leave salary which may be granted to a Government servant proceeding on leave for not less than 30 days, shall be fixed in whole rupees and shall not exceed the net amount of leave salary, including allowances, for the first 30 days of leave, that is clearly admissible to him after usual deductions on account of Income Tax, Provident Fund, House Rent, Recovery of Advances, etc.

GOVERNMENT OF INDIA'S DECISIONS

(1) Determining amount of advance in the case of Gazetted officers.-To determine the amount of advance in lieu of leave salary admissible to a Gazetted Government servant, the details of deductions to be effected from the leave salary may be ascertained from the previous pay bills of the officer concerned. In addition to this, deductions in respect of advances, if any, the recovery of which has not commenced before the officer proceeds on leave, but falls due during its currency or deductions to be made in respect of any other event which comes to notice, viz., taking of Postal Life Insurance Policy, Court attachment, etc., may also be taken into account to the extent information is readily available.

[G.I., M.F., O.M. No. F. 7 (75)-E. IV (A)/60, dated the 12th January, 1961.]

(2) Determining amount when leave commences in the middle of a month.-When a Government servant proceeds on leave for more than a month from about the middle of a month, the advance in lieu of leave salary may be on the basis of leave salary payable for one month of leave from the date of commencement of the leave.

[G.I., M.F., O.M. No. F. 7 (75)-E. IV (A)/60, dated the 12th January, 1961.]

(3) Usual recoveries to be made from duty pay, if duty is for major portion of a month.-The usual deductions on account of Income Tax, Provident Fund, House Rent, repayment of advances, etc., may be effected from the duty pay which the Government servant will draw for the portion of the month in which the leave commences if the period of duty is for the major part of a month. Otherwise such deductions may be made from the leave salary.

[G.I., M.F., O.M. No. F. 7 (75)-E. IV (A)/60, dated the 12th January, 1961.]

(4) Advance to Gazetted Government servants may be granted even without report from the Accounts Officer if eligibility to leave is otherwise verified.-An advance in lieu of leave salary may be sanctioned to a Gazetted Government servant even without a report from the Audit Officer/ Accounts Officer regarding the nature and period of leave admissible. For the purpose of sanctioning an advance in lieu of leave salary to a Gazetted Government servant, the nature and period of leave admissible to him may be ascertained from the previous leave application of the officer or any other records available with the authority sanctioning the leave and the leave earned during the period from the date of his last return from leave to the date he again proceeds on leave. In doubtful cases, however, or

where the requisite information is not available with the Head of Office, the Audit/Accounts Officer's report regarding admissibility of leave to the officer concerned should be awaited. [G.I., M.F., O.M. No. F. 7 (75)-E. IV (A)/60 dated the 12th January, 1961.]

Rule 78. Adjustment of Advance.-The amount of advance granted under this section shall be adjusted in full in the leave salary bill in respect of the leave availed of by Government servant concerned. If the amount of advance cannot be so adjusted, the balance shall be recovered from the next payment of pay or/and leave salary.

GOVERNMENT OF INDIA'S DECISIONS

(1) When payment is made by foreign employer.-The following procedure should be observed in respect of an advance in lieu of leave salary to a Government servant on foreign service in India:

(i) As soon as the foreign employer pays the advance, he should place a demand on the Audit Officer/Accounts Officer or Head of Office responsible for authorizing/drawing leave salary duly supported by the cash receipt obtained from the Government servants.

(ii) The Audit Officer/Accounts Officer or Head of Office should check the correctness of the amount paid as advance and refund the amount of the advance to the foreign employer by means of a Bank Draft. If it is found that the advance already paid by the foreign employer is more than the correct amount admissible under the rules, the Audit Officer/Accounts Officer or Head of Office should reimburse only the correct amount and request the foreign employer to recover the balance from the Government servant directly.

(iii) The amount of Bank Draft should be classified under the final Head of Account to which the leave salary is debitable.

Suitable entries should also be made by the Audit Officer and/or the Accounts Officer, as the case may be, in the Objection Book and the Audit Register for watching the adjustment of the advance in the usual course. Likewise, the Head of Office should keep appropriate note in his records to watch the adjustment of the advance from the final leave salary.

(iv) The foreign employer should indicate in the Last Pay Certificate the outstanding advance so that recovery of the advance is not lost sight of by the Audit Officer/Accounts Officer or Head of Office.

[G.I., M.F., O.M. No. F. 7 (75)-E. IV (A)/60, dated the 5th June, 1962.]

(2) Government servants on deputation availing leave at time for reversion to parent Department.-The following procedure should be followed for payment and adjustment of advance *in lieu* of leave salary in a case where a Government servant on temporary transfer from one Department/Government to another avails of leave at the time of his reversion to his parent Department/Government:

(i) As the borrowing Department would be in 'possession of the Audit Officer's previous leave report or leave account of the Government servant concerned, the entitlement of leave can be verified by that Department with reference to the relevant documents. The payment of advance in lieu of leave salary should then be made by the borrowing Department after ascertaining from the lending Department the period and nature of leave that would be sanctioned.

(ii) In cases of transfer from one Central Civil Department to another such Department and also in other cases, where the Rules of Incidence in Account Code, Vol. I, do not apply, the Department paying the advance in lieu of leave salary would bear the charges initially and finally. The payment of advance should be indicated in the LPC to enable necessary adjustment by the Department to which the Government servant is transferred.

(iii) In cases of transfer from one Department/Government to another where, under the Rules of Incidence the leave salary is to be borne by the lending Department/Government, the borrowing Department/Government should pay the advance from out of its own Budget and later raise a debit for the amount against the lending Department/Government. The amount thus recovered from the lending Department/Government should be classified in the accounts according to the general principles enunciated in Chapter 5 of Accounts Code, Vol. I.

[G.I., M.F., O.M. No. F. 7 (I)-E. IV (A)/65, dated the 22nd December, 1965.

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