

**COMPENDIUM  
OF  
RULES ON  
ADVANCES  
TO  
GOVERNMENT  
SERVANTS**

## **FOREWORD**

GFRs, 2005 take effect from July 1, 2005. Provisions relating to advances have been excluded from these GFRs as powers and conditions for grant of advances to government servants are distinct from those relating to direct government expenditure. For the sake of convenience of the government employees and facilitated referencing, the relevant provisions dealing with advances are being issued separately in this Compendium. It is expected that the Compendium will prove useful to the government employees.

New Delhi,  
July 1, 2005.

(Adarsh Kishore)  
Secretary to the Govt. of India  
Ministry of Finance  
Department of Expenditure

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# Compendium of Rules on Advances to Government Servants

## I. GENERAL

**Rule 1** A competent authority may grant advances from public funds in accordance with the provisions contained in this Compendium.

**Rule 2** The competent authority shall charge simple interest at such rates as may be specified by the Ministry of Finance from time to time for this purpose.

## GOVERNMENT OF INDIA'S DECISIONS

**(1) Rate of interest in cases under Rules 15 to 38-F.** -In cases of advances regulated by Rules 15 to 38-F, sanctions to be issued by the competent authority/agreement to be executed by the Government servant at the time of drawing of advance sanctioned to him should provide for recovery of interest at 2½ % above the prescribed rate with the stipulation that if conditions attached to the sanction, including those relating to the recovery of amount, are fulfilled completely to the satisfaction of the competent authority, rebate of interest to the extent of 2 ½ % will be allowed.

**(2) In cases regulated under Rules 39 to 84.**-In case of advances regulated by Rules 39 to 84, sanctions to be issued by the competent authority/agreements to be executed at the time of drawing of advance should stipulate that no interest shall be chargeable if the conditions attached to the sanction, including those relating to the recovery of amount, are complied with fully to the satisfaction of the competent authority. However, in case of default, interest @ 2 % (two per cent) over the interest rate which is allowed by the Government on the Provident Fund balances of its employees shall be charged in the following cases:

(i) in cases where the advance is not utilized fully but the adjustment bill is submitted in time, interest may be charged as stated above on the unutilized portion of advance from the date of drawal of advance to the date of refund.

(ii) in cases where the adjustment bill is not submitted within the prescribed time, the entire amount of advance may be recovered one lump sum immediately on expiry of such time. In such cases also, the interest may be charged as mentioned above on the entire amount of advance from the date of drawal to the date of recovery of amount. The claim of the Government servant for reimbursement would, however, not be forfeited merely on account of recovery of advance.

Heads of Departments may, however, waive such recovery or charging of interest thereon, in cases where non-submission of adjustment bill can be attributed to genuine difficulties,

The amount of interest recovered shall be credited to the receipt Major Head corresponding to the expenditure head to which the advance was debited and in the absence of such receipt head to the Major Head "068 Miscellaneous General Services - Other Receipts" .

[ G.I., M.F. (Expenditure), O.M. No. F. 23 (2)-E. II (A)/93, dated the 26th August, 1993 and D.E.A. (Budget Division), U.O. No. 583-PD/93, dated the 22nd July, 1993. ]

**Clarification regarding penal interest on unutilized balance of T.A./LTC advance.**-Some of our field offices have raised a doubt, whether the provisions laid down under Government of India's Decision 2 (i) below Rule 1 of the Compendium regarding imposition of penal interest would apply even in cases, where the refund arises as a result of change in programme, proceeding on short leave, lack of hotel facility, non-availability of class of rail/hotel accommodation to which the Government servants are entitled and the excess drawal of advance is beyond the control of the Government servant.

Government of India, Ministry of Finance, Department of Expenditure, E. II (A) Branch, to whom the above issue had been referred have clarified that it is for the administrative authority to satisfy itself, whether to charge penal interest or not in such cases. In view of the above clarification field offices may regulate the imposition of penal interest on T.A./LTC advance claims.

[ C. & A.G. 's Lr. No. 786-Audit. 1/85-90/III (154), dated the 7th December, 1990.]

**Rule 3.** A subordinate authority empowered to sanction a cash grant may sanction any advance not exceeding the amount of the cash grant.

**Rule 4.** An advance from public funds shall not be granted to a Government servant without a substantive appointment, except as provided in Rule 5, and the grant of the advance shall be subject to such general or special instructions as may be issued from time to time by the Finance Ministry:

Provided that this restriction shall not apply in the case of advances which may be sanctioned under Section XII of this Compendium.

**Rule 5.** A Government servant without a substantive appointment may be granted an advance from public funds provided he furnishes, along with his application for the grant of such advance, a Surety Bond in Form 1 of the Compendium, from a permanent Central Government servant having a status

comparable to, or higher than, that of the Government servant who applies for the advance.

**EXPLANATION.**-A permanent employee of a State Government, on deputation to the Central Government, is not required to furnish a Surety Bond.

**NOTE.**-State Governments have agreed to accord reciprocal treatment, in the matter of grant of advances to permanent Central Government employees, on deputation for service under the State Governments.

### **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Provision in the case of probationer, quasi-permanent employee, etc.-**A Government servant without a substantive appointment, including a probationer, a contract officer or a quasi-permanent employee, may be granted by the competent authority short term advances, viz., advances of pay recoverable in not more than three installments and advances of travelling allowances, festival advances, advances in lieu of leave salary and advances for the purchase of bicycles, warm clothing and table fans without the production of surety, provided that such authority is satisfied that the same could be fully recoverable or adjusted during the period of temporary employment of the Government servant concerned. In the case of all other advances, such a Government servant should be required to produce surety from a permanent Central Government servant, the surety bonds being cancelled in the event of their confirmation in permanent posts.

[ G.I., M.F., O.M. No. F. 49 (9)-EV/51, dated the 13th December, 1951; O.M. No. F. 49 (II)-EV/53 , dated the 29th July, 1953; O.M. No. 16 (3)-E.II (A)/55. dated the 19th September, 1955; and O.M. No. F. 16 (66)-A/56, dated the 5th April, 1957 and the 23rd August, 1958. ]

**(2) Provision in the case of advance in connection with Natural Calamities.-**In the case of a temporary Government servant, surety from a permanent Government servant should be obtained before an advance under Section XI of this Compendium is sanctioned. In the case of Government servants, who are quasi-permanent or are on probation against permanent posts, it is left to the discretion of the authority sanctioning the advance whether to insist on the production of a surety or not.

[ G.I., M.F., O.M. No. F. 18 (16)-E. II (A)/62, dated the 9th January, 1963. ]

**Rule 6.** If an advance is granted to Government servant who is due to retire or whose services are likely to be terminated within the maximum period prescribed for its repayment, the number of installments shall be so regulated that the



repayment of advance with interest, if any, is completed before retirement, or termination of service, as the case may be.

## **GOVERNMENT OF INDIA'S DECISION**

**No interest chargeable beyond date of death in case of recoveries from DCR Gratuity or leave salary** .-In cases where on account of premature death of a Government servant, it becomes necessary to recover a part of the outstanding balance of an interest-bearing advance sanctioned to a Central Government servant and/or interest on the amount of such advance by adjustment either against Death-Cum-Retirement Gratuity or leave salary drawn after the date of death of the Government servant, no interest should be charged on the amount of advance thus adjusted against Death-cum-Retirement Gratuity/leave salary, if any, beyond the date of death of the Government servant.

[G.I., M.F., O.M. No. F. 16 (2)-E. II (A)/67, dated the 18th May, 1967. ]

**Rule 7. Amount of Advance.**-The amount of advance, after it is determined in accordance with provisions contained in this Compendium should be rounded off to the nearest multiple of Rs. 50:

Provided that no such rounding off shall be done in respect of advances which may be sanctioned under Section XII of this Compendium.

**Rule 8. Installments of Repayment.**-Each installment on account of repayment of advance except the last one shall be a number of whole rupees; the amount of the last installment being raised or reduced, if necessary, to admit of the fixation of such installment and recovery of the balance including any fraction of a rupee.

**Rule 9. Variation in the amount of installments.**-Where the advance is adjusted by repayment in monthly installments, an authority competent to sanction an advance may, in exceptional cases, vary the amount of such installments provided that -

(i) in the case of interest-bearing advances, the whole amount of advance is completely recovered in the number of installments not exceeding that initially fixed for repayment of the advance;

(ii) the amount of monthly installment shall not be reduced only on the ground that the Government servant is drawing leave salary or subsistence allowance as distinct from pay.

**Rule 10. Availability of funds.**-No sanction for the payment of an advance shall be issued unless the authority competent to sanction the advance has satisfied himself that funds are available in the year in which the amount of the advance is to be paid and every such sanction must clearly indicate that funds are so available.

**Rule 11 Meaning of the word "Pay"** .-For the purposes of the rules in this Compendium 'Pay' shall mean pay as defined in FR 9 (21) (a) (i).

NOTE 1.-In the case of a Government servant, who has not opted for the revised scale of pay in terms of the Central Civil Services (Revised Pay) Rules, 1997, pay for the purpose of these rules shall mean basic pay as drawn in the existing scale and shall include dearness allowance up to AICPI 1510, Interim Reliefs I and II as were admissible as on 31-12-1995.

NOTE 2.-Non-Practising Allowance sanctioned to medical posts may be treated as part of 'Pay' for the purposes of sanctioning of advances contained in this Compendium.

**Rule 12. Detailed Accounts of Individual Advances.**- (a) Heads of Offices will effect recovery of the advances granted in accordance with the provisions of the rules contained in this Compendium, and of interest, if any, recoverable, and see that the conditions attached to each advance are fulfilled.

(b) Subject to such general or specific directions as may be given by the Controller-General of Accounts on the advice of the Comptroller and Auditor-General in this behalf, detailed accounts of individual advances in respect of advances paid under the rules contained in Sections III and XVII of this Compendium (generally referred to as 'long term' advances) will be maintained by the Accounts Officers.

(c) Heads of Offices will maintain detailed accounts of advances granted to Government servants in terms of the rules contained in Sections IV, V, V-A, X, XI and XV of this Compendium (generally referred to as 'short term' advances) and submit returns to Accounts Officers, in the manner indicated in Annexure 'A' to this Compendium.

## GOVERNMENT OF INDIA'S DECISIONS

**(1) Classification of advances.**-Advances referred to in sub-rules (b) and (c) of the above Rule are debitible to relevant minor, etc., heads under the Major Head "766 - Loans to Government servants"; advances granted in terms of the rules contained in the remaining Sections of the Compendium except Sections XII and XIV (Part-I) are debitible to the final Head of Account to which the salary or

travelling allowance, as the case may be, of the Government servant concerned is debitable.

[ G.I., M.F. O.M. No. F. 23 (5)-E. II (A)/80, dated the 5th-February, 1981. ]

**(2) Procedure for acceptance of balances.-** The following procedure should be followed for facilitating prompt acceptance of balances outstanding as on 31st March every year of loans to Government servants:- .

(i) In respect of long-term advances referred to in sub-rule (b) of the rule, the Accounts Officers will verify the outstanding balance shown in the schedules of recovery with those worked out in their offices every month and take up the matter with Drawing Officers if there is any discrepancy. They will send to every Drawing Officer a communication confirming the correctness of the balances shown in the schedules of recovery appended to the bills for February paid in March or pointing out discrepancy, if any, in the same.

(ii) In respect of short-term advances referred to in sub-rule (c) of the rule each Drawing Officer will record a certificate on the monthly abstract for the month of April each year that: "The total (namely, Rs.....) of the amounts outstanding on 31st March, 20 .....(excluding recoveries from pay bills for March) against employees on the rolls of the office on that date and accepted by them individually as correct, is equal to the closing balance indicated in the abstract for February, *plus* payments made *minus* repayment received in cash during March of that year. ' ,

[ G.I., M.F., O.M. No. F. 23 (5)-E. II (A)/80, dated the 5th February, 1981. ]

**Rule 13. Irrecoverable advances.-**An officer who is responsible for the detailed, control, accounting and supervision of advances shall, as soon as any advance is found to be irrecoverable, take necessary steps to get the advances written off the accounts under the sanction of the appropriate authority and advise the Accounts Officer accordingly in order that he may make the necessary adjustment in the accounts and shall also maintain a record of advances so written off in order that any possible recovery may be eventually effected.

**Rule 14. Date of drawal of an Advance.-**For the under mentioned purposes the date of drawal of an advance sanctioned for the purchase of a conveyance shall be

(a) the date of issue of the cheque by the Treasury Officer/Accounts Officer where personal cheques are drawn in favour of the Government servant; and

(b) the date of actual disbursement of the Government servants whose pay is drawn on establishment bills and who are disbursed the advance by the Head of Office after drawing the money from the Treasury/Bank -

(i) Recovery of the first installment towards repayment of the advance (*vide* Rule 24).

(ii) Completion of negotiations and purchase of the motor car/motor cycle (*vide*

Rule 28).

(iii) Calculation of interest (*vide* Rule 20).

## GOVERNMENT OF INDIA'S DECISION

**Time-lag between date of drawal of money and its disbursement to be reduced to the minimum.**-The Head of Office should invariably intimate the date of disbursement promptly to the Audit Officer/Accounts Officer concerned to enable him to know the month from which the recovery of the advance should start. He should also ensure that the time-lag between the date of drawal of money (by cheque or in cash) and its disbursement is reduced to the minimum. If any delay is apprehended the amount of advance should be credited back to Government or the cheque got cancelled.

[ G.I., M.F., O.M. No. 16 (3)-E. II (A)/62, dated the 9th March, 1962. ]

## INTEREST-BEARING ADVANCES

### II. GENERAL CONDITIONS OF GRANT OF ADVANCES FOR THE PURCHASE OF CONVEYANCES

**Rule 15. Powers of Sanction**(1) A Department of the Central Government, an Administrator, or a Head of a Department may sanction an advance, for the purchase of conveyances, to Government servants under their respective administrative control.

**Rule 15. (2)** A Head of Office may sanction an advance for the purchase of a bicycle to a Government servant under his administrative control.

**EXPLANATION.**-In this rule the expression "Government servants" includes employees of a State Government on deputation to the Central Government *vide* Ministry of Finance, O.M. No. F. 16 (61)-E. II (A)/56, dated the 27th November, 1957, but does not include a Government servant on deputation abroad.

**NOTE.**-An authority competent to sanction advance for the purchase of conveyances may not sanction such an advance to itself. In all such cases sanction of the next higher administrative authority will be required.

## GOVERNMENT OF INDIA'S DECISIONS

**(1) No advance admissible for furnishing security at the time of registration for a vehicle.-** No advance should be granted to a Government servant for furnishing security at the time of registration as prospective purchaser as required under the Motor Car (Distribution and Sales) Control Order of 1959.

[ G.I., M.F., O.M. No. F. 16-B (24)-E. II (A)/59, dated the 27th October, 1959. ]

**(2) Section Officers may sign sanctions if authorized by Under Secretary declared as Head of Office.-**An Under Secretary, declared as a Head of Office, may authorize a Section Officer under him to sign, on his behalf, sanctions to the grant of an advance for the purchase of bicycles.

[G.I., M.F., O.M. No. F. 6 (19)-E. II (A)/56-I, dated the 25th June, 1956; and O.M. No. F. 6 (19)-E. II (A)/56-2, dated the 25th June, 1956. ]

**(3) Defence service officers/Railway officers on deputation to the Civil Departments.-** The authorities mentioned in this rule may sanction advances for the purchase of conveyances to Defence service officers/Railway officers on deputation to the Civil Departments subject to the following conditions:

(i) The advance would be met from the allotment of the Civil Department concerned;

(ii) Each individual case will be referred for the approval of the Defence/Railway Ministry before the advance is actually sanctioned by the competent authority;

(iii) In cases where officers are deputed under Defence/Railway services terms and conditions, advance may be sanctioned by the authority indicated in Rule 191 *ibid* under the same conditions as would apply if the officers were serving with the Army/Navy/Air Force/Railways;

(iv) If Defence service officers/Railway officers on deputation are allowed terms and conditions as applicable to officers on the civil side, the grant of advance for the purchase of conveyances will be governed by the terms and conditions stipulated in this Chapter. These terms and conditions will continue to apply even after their reversion to Defence/Railway services till final liquidation of the advance; and

(v) Copies of the sanctions for grant of advance in all such cases should be endorsed to the Ministry of Defence/Ministry of Railways and the Accounts Officers concerned.

[ G.I., M.F., OM. No. F. 16 (15)-E. II (A)/66, dated the 16th July, 1969. ]

**Rule 16. (1)** A foreign employer may, with the concurrence of the authority specified in Rule 15, grant to a Government servant, lent to him on foreign service, an advance for the purchase of a conveyance, provided that

(i) the advance is granted from the funds of the foreign employer; and

(ii) the advance is regulated by the same conditions as would apply if the Government servant were serving directly under Government.

**Rule 16 (2)** Notwithstanding the provisions contained in sub-rule (1) above, in special cases, under orders of the authority specified in Rule 15, the advance may be met from Government funds.

**Rule 16-A.** An employee of an industrial or commercial undertaking or autonomous organization or corporation wholly or substantially owned or controlled by the Central Government or a State Government, when on deputation for service under the Central Government may be granted an advance for the purchase of a motor vehicle by an authority specified in Rule 15, subject to the fulfillment of the following conditions in addition to those laid down in this Compendium:

- (i) The employee holds a permanent post in the Undertaking/Organization/Corporation from which he is on deputation and likely to continue to be on deputation under the Central Government for a period of not less than three years from the date of drawal of the advance.
- (ii) The parent Undertaking/Organization/Corporation concerned has no objection to the grant of the advance and executes an Agreement in Form III-A to the effect that, in the event of the reversion of the borrowing officer from the post under Central Government before the completion of the repayment of the advance together with interest accrued thereon, it will remit the amount remaining outstanding together with interest, in installments as originally fixed within seven days from the date of payment of salary and allowances to the borrowing officer, to the Audit Officer/Accounts Officer in whose records the advance stands originally booked by means of a cheque or a demand draft on a scheduled Bank.
- (iii) The applicant furnishes a Surety in Form I from a permanent Central Government servant of a comparable or higher status.

**Rule 17. Conditions of Eligibility.**-A Government servant may be granted an advance for the purchase of a motor car/motor cycle/scooter/ moped provided that-

- (i) the authority competent to sanction the advance is satisfied that the Government servant has the capacity to repay the advance;
- (ii) the advance for the purchase of a motor car shall be granted to those Government servants whose basic pay and dearness pay taken together is Rs. 15,750 (Rupees Fifteen thousand seven hundred fifty) per month or more. The Secretary of an Administrative Ministry/Department shall be competent to relax this condition in deserving cases;
- (iii) the advance for the purchase of motor cycle/scooter/moped shall be granted to those Government servants whose basic pay and dearness pay taken together is Rs. 6,900 (Rupees Six thousand nine hundred) per month or more. The authority

competent to sanction this advance may, however, relax this condition in deserving cases.

**Rule 18.** An advance for the purchase of a conveyance shall not be granted to a Government servant, who has already purchased the conveyance and paid for it, unless the conveyance has been purchased within a period of three months commencing from the date the advance was applied for, and has been paid for by raising a temporary loan.

NOTE.- The Government servant who, having applied for the advance for the purchase of a conveyance as admissible under the rules could not be sanctioned such an advance due to non-availability of funds or in whose case due to anticipated delay in sanctioning the advance there is an obvious need for raising temporary loans to purchase the conveyance, should obtain prior permission from the prescribed authority under the relevant Conduct Rules applicable to him for raising a temporary loan to meet the expenditure on the purchase of conveyance and if this authority is different from the advance sanctioning authority, he should keep the advance sanctioning authority informed of the permission obtained under the Conduct Rules.

**Rule 19.** An advance for the purchase of a conveyance shall not, except with the concurrence of the Finance Ministry, be sanctioned unless the outstanding balance in respect of an advance previously granted for the same purpose, together with interest thereon, has been fully repaid.

**Rule 20. Interest.**-Simple interest at such rates as may be fixed by Government from time to time shall be charged on advances granted to Government servants for the purchase of conveyances. Such interest shall be calculated on balance outstanding on the last day of each month.

## GOVERNMENT OF INDIA'S DECISIONS

**(1) Reckoning of date of repayment if pay disbursed before first of next month.**-In cases where pay bills for a month are disbursed before the end of a month, an installment in repayment of an advance received through the pay bill will be taken as having been refunded on the first of the following month, the normal date for disbursement of pay.

**(2) Reckoning of dates in cases of delayed disbursement of pay/ leave salary.**- In cases where the recovery of installments is effected through the pay/leave salary bills and the Government servant concerned is unable to present his

claim for pay/leave salary in time for certain administrative reasons or for want of a pay slip from Audit Office, the deductions in respect of the advance should be deemed to have been made in the month following the month to which the pay/leave salary relates irrespective of the actual date of its drawal.

[G.I., M.F., O.M. No. F. 16 (7)-E. II (A)/69, dated the 23rd July, 1969.]

**(3) Interest to be calculated with reference to date of payment of first installment.**-If in any particular case any advance is drawn in more than one installment, the rate of interest recoverable should be determined with reference to the date on which the first installment is drawn.

### **III. SPECIAL CONDITIONS OF GRANT OF ADVANCES FOR THE PURCHASE OF MOTOR CARS AND MOTOR CYCLES**

#### **A. MOTOR CARS**

**Rule 21.(1) Amount of Advance.**-The total amount of advance which may be granted to a Government servant for the purchase of a motor car for the first occasion shall not exceed Rs. 1,80,000 (Rupees One lakh eighty thousand) or eight months' basic pay and dearness pay of the Government servant taken together, or the anticipated price of the motor car, to be purchased by the Government servant, whichever is the least. If the actual price of the motor car purchased by the Government servant is less than the amount of advance, then he shall refund the balance to Government forthwith.

**Rule 21. (2) Quantum of advance.**-The quantum of advance that may be granted on the second or subsequent occasions for the purchase of a motor car shall not exceed Rs. 1,60,000 (Rupees One lakh sixty thousand) or eight months' basic pay and dearness pay of the Government servant taken together, or the anticipated price of motor car to be purchased, whichever is the least.

Such second or subsequent advances for the purchase of a motor car will be admissible only after four years, reckoned from the date of drawal of the last advance, have elapsed. Provided that this restriction of 4 years shall not apply in the following cases:

- (a) Where an advance had been allowed earlier for the purchase of a motor cycle but it is desired to draw the advance for the purchase of motor car.
- (b) Where a Government servant disposes of his motor car in India prior to his posting abroad or deputation/training abroad lasting more than one year and returns to India without a motor car.
- (c) Where a Government servant is appointed to a regular post abroad and does not



take his motor car along with him.

NOTE 1.-The word "price" used in the above sub-rules includes the Registration money paid for in advance by the Government servant to the dealer while booking for the new car and which is later adjusted by the dealer on allotment/delivery towards the price of the new car.

NOTE 2.-Where a Government servant desires to keep two vehicles of different types, i.e., a motor car and a motor cycle/scooter and has purchased one type of vehicle with the advance drawn from the Government and wants to have advance for purchasing a different type of vehicle, he may be sanctioned the same under the provisions of the Compendium, as amended from time to time, without being required to sell the previous vehicle, provided he repays the outstanding amount of advance with interest before drawing the fresh advance. An advance given in such a case will be treated as second advance.

**Rule 21 (3)** A Government servant holding regular post abroad or on training/deputation abroad for period exceeding one year who is otherwise eligible for the grant of motor car advance under these rules may be granted an advance admissible to him in the above sub-rules in two installments - first at the time of purchase of the car abroad and the second at the time of payment of customs duty on the car brought in India on completion of his tenure.

NOTE 1.-In this rule, the expression "actual price" includes sales tax and the cost of such items, e.g., spare wheel, tyre and a tube or a pillion seat in a scooter, on the purchase of which the purchaser has no choice. It does not, however, cover the cost of certain accessories, e.g., radio in a car, plastic covers, which are not essential and are purchased by the customer of his own volition. Insurance and registration charges of the vehicle are also not included in "actual price".

NOTE 2.-The expression "actual price" used in this rule shall also cover in the case of first purchase, the following items:

- (i) the cost of transportation of the conveyance up to the place of the duty of Government servant concerned at the time of purchase irrespective of whether the transport is arranged by the distributors or by the Government servant himself; and
- (ii) the octroi charges actually paid.

NOTE 3.-The maximum amount of the advance for the purchase of a motor car by officers of the Indian Foreign Service or Central Government servants holding regular posts abroad will be the amount specified in this rule or the amount admissible from the foreign exchange angle, whichever is less. In this case, the 'actual price' may also include purchase tax payable outside India and customs duty payable in India.

**Rule 21 (4)** A Government servant who fulfils the conditions specified in Rule 21 (3) for the grant of advance for payment of customs duty and who has not drawn advance in terms of Rules 21 (1) and (2) for the purchase of motor car, may be sanctioned the advance for payment of customs duty levied on the car brought along with him to India, in one installment, as per his entitlement in terms of Rule 21 (1). The advance paid for payment of customs duty should be regulated in accordance with the provisions of rules for sanctioning advance for the purchase of motor car.

**Rule 21 (5)** The authority competent to sanction an advance for the purchase of a motor car in terms of Rule 15 may sanction an advance not exceeding Rs. 80,000 (Rupees Eighty thousand) on first occasion and Rs. 75,000 (Rupees Seventy-five thousand) on second or subsequent occasions or the anticipated price (excluding customs duty, if any), whichever is less, to a Government servant who is otherwise eligible for the grant of motor car advance in terms of Rule 17 for purchase of a personal computer.

#### **Conditions of sanction**

(1) The Government servant, who has already drawn an advance for purchase of a personal computer and a period of 3 (three) years has not elapsed from the date of drawal of the earlier advance, shall not be eligible for the grant of second or subsequent advance for the purchase of a personal computer.

(2) The personal computer will be required to be mortgaged in the name of the President and for this purpose Form IV of the Compendium, may be used by substituting the words 'motor vehicle' with the words 'personal computer'. Similarly, Forms of Agreement for drawing an advance for the purchase of motor car may be used by substituting the words 'motor vehicle' with the words 'personal computer'. Make, Model and Chassis No. of the personal computer may be entered in the Mortgage Deed.

(3) An application for the grant of advance for the purchase of a personal computer shall be required to be made in Form VI of the Compendium.

(4) No advance for payment of custom duty on the personal computer shall be sanctioned.

#### **Recovery of advance**

(5) The advance sanctioned for the purchase of a personal computer shall be recovered in such number of equal monthly installments as the Government servant may elect, but not exceeding 150.

(6) Total recoveries on account of all advances including computer advance, taken by a Government servant shall not exceed 50% of the total emoluments.

## **Interest**

(7) Simple interest at such rates as may be fixed by Government from time to time for the motor car advance shall be charged on advance granted to Government servants for the purchase of personal computer.

All other conditions laid down in this Compendium, regulating the sanctioning of motor car advance will apply to the advance which may be sanctioned for the purchase of a personal computer.

## **GOVERNMENT OF INDIA'S DECISION**

**Form of application for purchase of motor car, etc.**-Applications for advance for the purchase of a motor car or motor cycle or Personal Computer should be submitted to the sanctioning authority in Form VI of the Compendium.

[ G.I, M.F., O.M. No. F. 16-B (12)-E. II (A)/60, dated the 2<sup>nd</sup> July, 1960 and No. F.19 (4)-E. II (A)/88, dated the 22<sup>nd</sup> June, 1989. ]

**Rule 22.** Notwithstanding anything contained in Rule 17, an advance for the purchase of a conveyance shall not be granted to a Government servant who is under suspension and, if an advance has already been sanctioned to him before he was placed under suspension, he shall not be permitted to draw such advance during the period of his suspension.

**Rule 23. Recovery of Advance.**-The amount of advance granted to a Government servant for the purchase of motor car under Rule 21 shall be recovered from him in such number of equal monthly installments as he may elect, not exceeding 200. The Government servant may at his option repay more than one installment in a month.

## **GOVERNMENT OF INDIA'S DECISION**

**Special provision in the case of officers on deputation out of India or sent abroad before advance is repaid.**-A Government servant, who is sent on deputation exceeding 12 months out of India or is transferred to a post abroad before an advance drawn by him in India for the purchase of a motor vehicle is completely repaid by him, may, at his option, be allowed by the authority who sanctioned the advance, to repay the remaining installments in rupees in India. The Government servant should arrange to remit the amount due by Bank Draft by the 15th of every month in favour of the Accounts Officer in whose books the accounts of the advance in question are kept. A written undertaking shall be obtained from the officer to this effect and the office to which he is attached abroad informed

accordingly. If the draft is not received by the Accounts Officer before the end of the month, he would immediately report the matter to the Administrative Ministry concerned and also to the office abroad where the officer is working, for further necessary action. Failure on the part of the officer concerned to remit the Bank Draft by the due date will constitute default in terms of Rule 228 of the General Financial Rules, 2005, and render him liable to pay penal rate at compound interest in accordance with the provisions of the above-mentioned Rule. On return of the officer to India any amount left unrecovered will be deducted as before from his monthly pay bills by the Accounts Officer concerned.

[ G.I., M.F., OM. No. F. 16 (1)-E. II (A)/65, dated the 29th April, 1965. ]

**Rule 24.** The recovery of the amount of an advance shall commence with the first issue of pay, leave salary or subsistence allowance, as the case may be, after the advance is drawn.

### GOVERNMENT OF INDIA'S DECISION

**Suspension of recovery pending pay fixation not permissible.**-Suspension of recovery of the amount of an advance, pending fixation of pay of a Government servant, contravenes the provisions of Rule 24 and is, therefore, not permissible.

[G.I., M.F. O.M. No. F. 16-B (8)-E. II (A)/59, dated the 15th July, 1959. ]

**Rule 25. Recovery of Interest.**-The amount of interest calculated under Rule 20 shall be recovered in the minimum number of monthly installments; the amount of each such installment being not greater than the amount of the installment fixed under Rule 23.

**Rule 26.** The recovery of the amount of interest shall commence from the month immediately following that in which the repayment of the advance for the purchase of a motor car is completed.

**Rule 27. Sale or Transfer .**-A Government servant shall not sell or transfer a motor car for so long as the amount of advance together with the interest on such amount is not completely repaid, except with the permission of the competent authority.

### GOVERNMENT OF INDIA'S DECISIONS

(1) **Conditional transfer to another Government servant.**-If a Government servant seeks permission to transfer a motor car to another Government servant who

should use a motor car in the discharge of his duties, he may be permitted to transfer the liability attaching to the car to the latter, provided that the transferee records a declaration that he is aware that the motor car transferred to him remains subject to the Mortgage Bond and that he is bound by the terms and provisions.

(2) **Sale of motor car before repayment of advance and interest-** In all cases where a motor car is sold before the amount of advance and the interest thereon is fully repaid, the entire amount of outstanding advance together with interest thereon shall be repaid immediately after the car is sold provided that when the motor car is sold only in order that another motor car may be purchased, the authority competent to sanction the advance may permit a Government servant to apply the sale proceeds towards such purchase, subject to the following conditions:

(a) The entire sale proceeds of the old car should be applied towards the purchase of the new car and the new car should be purchased within a month from the date on which the old car sold.

(b) The amount of advance outstanding should not be permitted to exceed the cost of the newly purchased car.

(c) The amount outstanding should continue to be repaid at the rate previously fixed.

(d) A fresh Mortgage Bond in Form V-A of the Compendium should be executed in favour of the President for the amount then due and not for the amount originally advanced.

(e) The newly purchased motor car should be mortgaged to the Government. [G.I., M.F., O.M. No. 23 (2)-E. II (A)/90, dated the 17th July, 1990.]

**Rule 28.** Unless Government servant, who is sanctioned an advance for the purchase of a motor car, completes the purchase of, and pays for, the motor car within one month from the date on which he draws the advance, he shall refund forthwith the full amount of the advance drawn together with interest on that amount for one month.

NOTE 1.-A Department of Central Government, an Administrator or a Head of Department may, in exceptional cases, extend the period of one month prescribed in this rule to two months.

NOTE 2.-Where a Government servant refunds the full amount of the advance before the end of the month in which it was drawn for the purchase of a car, the interest may be recovered for the actual period the advance was retained by the Government servant.

## GOVERNMENT OF INDIA'S DECISIONS

(1) **Conditions to be specified in sanction.-** The condition specified in Rule 28 should be mentioned in all sanctions to the grant of an advance for the purchase of a

motor car.

**(2) Advance to be taken only when the delivery of the car is likely to be made within a month.**- Cases have to come to notice where purchase of a motor car was not effected within the prescribed time-limit. The explanation usually put forward is that the vehicle is in short supply in the market or it is not available due to strike in motor car industry, etc. It has been decided that the advance may be applied for well in time and sanctioned by the authority competent to sanction the advance as early as possible. The advance should, however, be drawn only after the Government servant concerned has received a written assurance from the dealer that the supply is likely to be available within a month and a certificate to this effect is recorded on the bill for the advance. In the event of delay in supply, despite the written assurance from the dealer, the Government servant should apply for extension of the time limit within the permissible period of one month and seek permission for retaining the advance for a further period which should be specified. Each such request should be supported by a letter from the dealer, indicating the likely period of supply, and will be considered on merits.

[ G.I., M.F., O.M. No. F. 16-B (11)-E. II (A)/58, dated the 17th July, 1958 and F. 16-B (24)-E. II (A)/59, dated the 27th October, 1959.]

**(3) Charging of penal interest when purchase not effected within the period.**-Where the amount of advance is retained beyond one month in contravention of Rule 28, interest will be charged in the manner indicated below

(i) The period of one month laid down in Rule 28, should be a calendar month from the date of drawal of the advance.

(ii) For the first month or where the period is extended by the competent authority for such extended period, on the amount of advance at the rate applicable under Government of India's Decision (1) below Rule 2 on fulfillment of conditions attached to the sanction.

(iii) For period, in excess of (ii) above, interest should be calculated on the balances outstanding for actual period in excess of one month (including fraction of a month) or where the period is extended by the competent authority in excess of such extended period and not on the monthly balances, at the higher rate stipulated in Government of India's Decision (1) below Rule 2.

[ G.I. M.F., File No. F. 16 (8)-E. II (A)/73. ]

**(4) Penal interest to be charged if registration book is not submitted within the stipulated period.**-The authority sanctioning advance for the purchase of conveyance should also ask the Government servant concerned to produce the registration book of the vehicle within a period of one month from the date of purchase of the vehicle or within two months from the date of drawal of advance, whichever is earlier, to show that the vehicle purchased by him has actually been transferred in his name by the competent authority, failing which he shall be liable to pay penal interest on the entire amount of advance as per Government of India's Decision (1) below Rule 2 of the Compendium, from its date of drawal to the date

of submission of registration book. In case it is established that the delay in submitting the registration book is not attributable to the Government servant, the penal interest may not be charged for the late submission of the registration book for the period of such delay.

[ G.I. M.F., O.M. No. F. 16 (7)-E. II (A)/84, dated the 24th September, 1985. ]

**(5) Verification of Cash Receipt.**-The sanctioning authority should ask the Government servant to submit the cash receipt within the prescribed time for scrutiny to ensure that the advance has been utilized for the purchase of conveyance within the prescribed period and that the 'actual price' as defined in Notes 1 to 3 below Rule 21 is not less than the amount of advance. A certificate to this effect that the cash receipt has been received and after scrutiny it has been verified that the amount of advance has been fully utilized for the purchase of the conveyance within the prescribed period and the 'actual price' as defined in Notes 1 to 3 below Rule 21 is not less than the amount of the advance, should invariably be furnished to the Accounts Officer concerned. Thereafter the cash receipt may be returned to the borrower.

[ G.I., M.F., O.M. No. F. 23 (4)-E. II (A)/89, dated the 8th June, 1989. ]

**Rule 29. Agreement and Mortgage Bonds.**-A Government servant shall, before he draws an advance for the purchase of a motor car, execute an agreement in Form II of the Compendium, if the advance is granted to him under Rule 17, or in Form III, if the advance is granted to him under Rule 18. On completing the purchase of a motor car, he shall also execute a mortgage bond in Form IV and/or Form V, as the case may be, hypothecating the motor car to the President as security for the advance.

NOTE.-Where only one advance is sanctioned, i.e., for the purchase of a motor car or for the payment of customs duty or where only one advance is sanctioned for both the purchase of a motor car and the payment of customs duty, the mortgage bond should be executed in Form IV with the necessary changes. Where an advance for the payment of customs duty is sanctioned, after the motor car has been purchased with an earlier advance, a bond in Form V should be executed.

## **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Procedure to be followed after payment of advance.**- (a) A certificate signed by the sanctioning authority to the effect that the agreement in Form II or Form III, as the case may be, has been signed by the Government servant drawing the advance and that it has been examined and found to be in order, should be attached to the bill in which the advance is drawn. The sanctioning authority should

ensure that the conveyance is purchased and hypothecated to the President as security for the amount lent to the borrower together with interest thereon in the prescribed form within one month from the date of drawal of the advance.

(b) The certificate referred to in sub-paragraph (a) above, to be furnished to the Audit Officer/Accounts Officer, may be signed by an authorized Gazetted Officer for the sanctioning authority. The latter should evolve a suitable machinery for watching the receipt of agreement and for its proper scrutiny.

[ G.I., M.F.. O.M. No. F. 23 (11)-E. II (A)/86, dated the 18th August, 1987. ]

(2) **Custody and disposal of mortgage bond.**-The mortgage bond should be kept in the safe custody of the authority sanctioning the advance. When the advance has been fully repaid, the bond should be returned to the Government servant concerned duly cancelled, after obtaining a certificate from the Audit Officer and/or the Accounts Officer, as the case may be, as to the complete repayment of the advance and interest.

(3) **When mortgage bond is not executed in time.**- The failure to execute a mortgage bond in time will render the Government servant drawing the advance liable to refund forthwith the whole of the amount of advance with interest accrued unless good and sufficient reason is shown to the contrary and the authority mentioned in Rule 15 waives the condition prescribed in this regard.

[ G.I. M.F., O.M. No. F. 16 (4)-E. II (A)/64, dated the 4th January, 1965. ]

## **B. MOTOR CYCLES**

**Rule 30.** Subject to the provisions of Rule 17, an authority competent to sanction the advance for the purchase of a motor car, may sanction to a Government servant an advance for the purchase of a motor cycle/scooter/ moped. Such an advance shall be subject to the same conditions regulating the advance for purchase of a motor car except provision contained in Rule 29:

Provided that notwithstanding anything contained in Rule 21, the amount of such advance for the first occasion shall not exceed Rs. 30,000 (Rupees Thirty thousand) or four months' basic pay and dearness pay taken together or the anticipated price of the motor cycle/scooter/moped, whichever is the least.

The quantum of advance that may be granted on the second or subsequent occasions for the purchase of a motor cycle/scooter/moped shall be restricted to Rs. 24,000 (Rupees Twenty-four thousand) or three months' basic pay and dearness pay taken together or the anticipated price of the motor cycle/scooter/moped, whichever is the least:

Provided further that notwithstanding anything contained in Rule 23, the amount of advance granted to Government servant for the purchase of motor cycle/scooter/moped shall be recovered from the Government in such number of



equal monthly installments as he may elect but such number shall not be more than seventy.

#### **IV. SPECIAL CONDITIONS OF GRANT OF ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES INCLUDING BICYCLES**

##### **BICYCLES**

**Rule 31.** A Government servant, whose basic pay and dearness pay taken together does not exceed Rs. 7,500 (Rupees Seven thousand five hundred) per month may be granted an advance for the purchase of a bicycle:

Provided that:

- (i) the amount of such advance shall not exceed Rs. 1,500 (Rupees One thousand five hundred) and shall be restricted to the anticipated price, inclusive of sales tax, of the bicycle. If the actual price of the bicycle paid by the Government servant is less than the amount of the advance sanctioned, he shall refund the balance to Government forthwith.
- (ii) the amount of such advance shall be recovered in the manner prescribed in Rules 23 and 24 in equal monthly installments not exceeding thirty;
- (iii) the amount of interest calculated under Rule 20 shall be recovered in the manner prescribed in Rules 25 and 26.

**Rule 32.** If a Government servant, without a substantive appointment, is granted an advance for the purchase of a bicycle, but ceases to be in Government service before the amount of the advance and the interest thereon is completely repaid, the balance shall, to the extent possible, be adjusted against the pay and allowances due to the Government servant. Any amount, as then remains unpaid, shall be recovered forthwith from the surety, if any.

#### **GOVERNMENT OF INDIA'S DECISIONS**

(1) **Instructions for grant of subsequent advance.**-Advance for the purchase of bicycles should be granted after close scrutiny of the application with a view to ensuring that they are granted only in genuine cases and that the Budget provision for the purpose is not exhausted quite early in the financial year. Such advances

should not ordinarily be granted within three years of the grant of previous advance for the same purpose, unless satisfactory evidence is produced by the Government servant concerned to the effect that the bicycle purchased with the help of the earlier advance has been lost or has become unserviceable. In the latter type of cases, the authority sanctioning the advance should, while communicating the sanction to the Audit Officer and/or the Accounts Officer, as the case may be, include a certificate that it has satisfied itself that the bicycle possessed by the Government servant has been lost or has become unserviceable, as the case may be.

[ G.I., M.F., O.M. No. F. 51 (1)-E.V/53, dated the 13th February, 1953. ]

**(2) Priority to be given to those who have not drawn similar advance during the preceding five years.**-According to Decision (1) above, a Government employee can be granted an advance for the purchase of a bicycle on second occasion after the lapse of a period of 3 years of the earlier advance. It has now been decided that hereinafter priority in the matter of sanctioning advance for the purchase of a bicycle may be given to the requests of those employees who have not drawn similar advance during the last five years and the requests of other employees for advance under the normal rule may also be considered subject to the availability of funds on this account.

[ G.I., M.F., O.M. No. F. 19 (3)-E.II(A)/80, dated the 23rd May, 1981. ]

**(3) Certificate to be furnished in application if it is for a subsequent occasion.**-Where a Government servant who has drawn an advance for the purchase of a bicycle, is transferred from one establishment to another, after completion of the recovery of the advance with interest thereon, if any, and applies to the latter for the grant of a similar advance, he should furnish in his application for the grant of such an advance a certificate to the effect that he had not drawn the advance applied for prior to his transfer within the period of three years. Such a certificate may be test-checked by the Head of Office where it is considered necessary.

[ G.I., M.F., O.M. No. F. 19 (4)-E.II(A)/62, dated the 21st November, 1963. ]

## **V. SPECIAL CONDITIONS OF GRANT OF ADVANCES FOR PURCHASE OF WARM CLOTHING**

**Rule 33 Powers of sanction.**-A Head of Office may sanction an advance for the purchase of warm clothing to a Class III or a Class IV Government servant, who is posted at a hill-station, whether on first appointment or on transfer, for a period of not less than one year, irrespective of the fact whether he belongs to hill tracts or not.

## GOVERNMENT OF INDIA'S DECISIONS

(1) **Definition of "hill-station"** .-The places which are situated at a height of 1,000 metres or more above sea level, should be treated as hill-stations, for the purpose of Rule 33.

(2) **Procedure to be followed for grant of advance.**-The procedure prescribed in the matter of grant of advance for the purchase of conveyance should be followed *mutatis mutandis* in regard to drawal of advance, watching of recovery, etc.

**Rule 34. Conditions of Eligibility.**- Notwithstanding anything contained in Rule 33, no advance shall be granted to a Government servant unless

- (i) The Head of Office certifies that the advance is in respect of Government servant who is likely to stay at the hill-station for a period of not less than twelve months including period of stay which has already elapsed; and
- (ii) A period of at least three years has elapsed since the grant of earlier advances, if any, under Rule 33

## GOVERNMENT OF INDIA'S DECISION

**Certificate to be furnished in subsequent application.**-Where a Government servant on transfer, who has drawn an advance for the purchase of warm clothing, is transferred from one establishment to another, after completion of the recovery of the advance with interest thereon, if any, and applies to the latter for the grant of a similar advance he should furnish in his application for the grant of such an advance, a certificate to the effect that he has not drawn the advance applied for prior to his transfer within the period of three years. Such a certificate may be test-checked by the Head of Office where it is considered necessary.

[ G.I., M.F., O.M. No. F. 19 (4)-E. II (A)/62, dated the 21st November, 1962. ]

**Rule 35. Amount of Advance.**-The amount of advance which may be granted to a Government servant shall not exceed Rs. 1,500 (Rupees One thousand five hundred).

**Rule 36. Recovery of Advance.**-The amount of advance granted to a Government servant shall be recovered from him in such number of equal monthly installments as he may elect, but such number shall not be more than ten.

**Rule 37.** The recovery of the amount of advance shall commence with the first issue of pay after the advance is drawn.

**Rule 38. Recovery of Interest.**- The amount of interest on the advance granted under the rules in this section shall be calculated and charged at the rates fixed for cycle advance by the Government from time to time and recovered in the manner prescribed in Rules 25 and 26.

#### **V-A. SPECIAL CONDITIONS OF GRANT OF ADVANCES FOR PURCHASE OF TABLE FAN**

**Rule 38-A. Powers of sanction.**-A Head of Office may sanction an advance to a Class IV Government servant for the purchase of a table fan.

EXPLANATION. -In industrial establishments, Government servants drawing pay in a scale, the maximum of which does not exceed rupees two hundred and ninety will be eligible for the advance. In such establishments, the authority competent to sanction the advance will be "Heads of Industrial Establishments".

#### **GOVERNMENT OF INDIA'S DECISION**

**Powers may be delegated to Gazetted Officers subordinate to the Head of Office.**-A Gazetted Officer, subordinate to the Head of Office or Head of Industrial Establishment, as the case may be, may specifically be delegated powers to sanction advances for purchase of a table fan. Head of Office/Industrial Establishment shall, however, continue to be responsible for the correctness, regularity and propriety of the decisions taken, as also about the recovery of advance by the Gazetted Officer so authorized.

[ G.I., M.F., File No. F. 23 (1)-E. II (A)/76. ]

**Rule 38-B. Conditions of eligibility.**-An advance under rules in this section may be granted to a Government servant who is living in a house which is provided with electricity and has a plug point and who does not already have a fan in the house.

NOTE.-The advance should not be granted to a Government servant who is under suspension.

**Rule 38-C.** A second advance shall not ordinarily be granted to a Government servant within 10 years of the grant of the previous advance.

NOTE.-An entry about the grant of fan advance should be kept in the Service Book of the official concerned so as to enable the sanctioning authority to ensure that this condition is satisfied.

**Rule 38-D. Amount of Advance.**-The amount of advance which may be granted to a Government servant shall not exceed Rs. 1,000 (Rupees one thousand) or the anticipated price of the table fan, whichever is less.

NOTE.-If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.

### **GOVERNMENT OF INDIA'S DECISIONS**

(1) **Form of application.**-Applications for advance for the purchase of a table fan should be submitted in Form VI-A of the Compendium.

(2) **Conditions to be fulfilled after advance is taken.**-A Government servant, who draws an advance under rules in this section, should within one month from the date on which he draws the advance, furnish a certificate, giving full particulars of the fan purchased with advance, and the cash receipt obtained for the amount actually paid for it. A Department of the Central Government, an Administrator or Head of Department may, in an exceptional case, extend the period of one month up to two months. If the fan is not purchased within the stipulated period, the full amount of the advance drawn, with interest thereon, must be forthwith refunded to Government. This condition should always be mentioned in the letters sanctioning such advances.

[ G.I., M.F., O.M. No. F. 19 (2)-E. II (A)/63, dated the 9th June, 1964. ]

(3) **Table fan to be considered Government property till advance with interest is repaid.**- The table fan purchased with the advance will be considered as the property of Government till the advance with interest accrued thereon has been fully repaid. A provision to this effect should be included in the letter sanctioning the advance.

[ G.I., M.F., O.M. No. F. 16 (15)-E. II (A)/64, dated the 4th December, 1964. ]

**Rule 38-E. Recovery of advance.**-The amount of advance granted to a Government servant shall be recovered from him in such number of equal monthly installments as he may elect, but such number shall not be more than ten.

NOTE.-The recovery of the amount of advance shall commence with the first issue of pay after the advance is drawn.

**Rule 38-F. Recovery of Interest.**-The amount of interest on the advance granted under the rules in this section shall be calculated and charged at the rates fixed for cycle advance by the Government from time to time and recovered in the manner prescribed in Rules 25 and 26.

## **VI. SPECIAL CONDITIONS OF GRANT OF ADVANCES IN CONNECTION WITH TRANSFERS AND RETIREMENT**

**Rule 39. Powers of Sanction.**-A Head of Office may sanction advances of pay and travelling allowance to a permanent or temporary Government servant who, while on duty or on leave, is required to proceed on transfer.

NOTE 1.-An authority competent to sanction the transfer of a Government servant to foreign service may sanction advances under this rule to the Government servant on such transfer.

NOTE 2.-An authority competent to sanction advances under this rule may sanction such advances to itself.

### **GOVERNMENT OF INDIA'S DECISION**

**Gazetted Officer subordinate to the Head of Office may be authorized to sanction advances.**-A Gazetted Officer, subordinate to the Head of Office, may also be specifically authorized by the Head of Office to sanction advances of pay and travelling allowance to a permanent or temporary Government servant who, while on duty or leave, is required to proceed on transfer. The Head of Office will, however, continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted Officer, so authorized. Advance to the Head of the Office and the Officer authorized to accord sanction on his behalf should be sanctioned by the Head of Office himself and not by the Gazetted Officer subordinate to him to whom the power may be delegated.

[ G.I., M.F., File No. F. 23 (1)-E. II (A)/76. ]

**Rule 40. Amount of Advance.**-The amount of advance which may be sanctioned to a Government servant under this section shall not exceed -  
 (a) one month's pay which he is in receipt of immediately before transfer, or one month's pay to which he will be entitled after transfer, whichever is less; or  
 (b) two months' pay in the case of a Government servant in an office, the headquarters of which is shifted as a result of Government policy; and  
 (c) in addition to the amount of advance specified in Clause (a) or Clause (b), the amount of travelling allowance to which he may be entitled in consequence of his transfer.

NOTE.-The advances to Government servants moving between New Delhi and Simla with the headquarters of the Government are regulated by the rules laid down in the Simla Allowances Code.

## GOVERNMENT OF INDIA'S DECISIONS

(1) **Advance not admissible in mutual transfer case.**-No advance of pay or travelling allowance should be granted in respect of transfers mutually arranged by Government servants among themselves and approved by the appropriate authority. [ G.I., M.F., O.M. No. F. 16-A (1)-E. II (A)/59, dated the 30th January, 1959. ]

(2) **Advance of pay may be taken at the new station.**- The advance of pay under Clause (a) of Rule 40 may be allowed to be drawn at the new station soon after the arrival of the Government servant there, on production of the Last Pay Certificate showing that no advance was drawn at the old station.

(3) **Second advance for family members eligible.**- Clause (c) of Rule 40 does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who in cases falling under sub-clause (b) of Rule 40 follows him within twelve months and, in cases falling under Clause (a) of Rule 40, follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

[ G.I., M.F., O.M. No. 15 (17)-E. II (B)/58, dated the 17th July, 1958. ]

(4) **No advance of pay in case of temporary transfer.**-No advance of pay shall be granted in respect of temporary transfer for a period not exceeding 180 days.

**Rule 41.** A competent authority specified in Rule 39 may sanction an advance of travelling allowance to a retiring Government servant to enable him to proceed to the place where he intends to reside permanently after retirement. Such an advance may be sanctioned in the case of journeys performed during leave preparatory to retirement, but not in the case of journeys performed after the date of retirement. The amount of such advance shall not exceed the amount to which the Government servant may be entitled under the rules in force for the grant of travelling allowance for the purpose.

**Rule 42. Recovery of Advances.**-The amount of an advance of pay granted to a Government servant shall be recovered in not more than three equal monthly installments in the case of an advance granted under Clause (a), and not more than twenty-four in the case of an advance granted under Clause (b) of Rule 40.

## GOVERNMENT OF INDIA'S DECISION

**Rate of recovery from the subsistence allowance to be fixed by Head of the Department.**-The recovery of the advance of pay from the subsistence allowance drawn by a Government servant while under suspension will be made at such rates

as the Head of the Department may deem it right to fix.

**Rule 43.** The recovery of the amount of advance granted under Clause (a) or Clause (b) of Rule 40 shall commence from the month in which the Government servant draws a full month's pay and/or leave salary or/and, subsistence allowance, as the case may be, after joining his new appointment. The amount of an advance granted under Clause (c) of Rule 40 or that under Rule 41 shall be recovered in full on submission by the Government servant of his travelling allowance bill.

### **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Procedure to be followed when advance is granted in single lump sum and claims preferred piecemeal-**When a single lump sum advance is granted under Clause (c) of Rule 40 to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servant's family do not actually make or complete the journey with him. In such a case, the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family, who have not yet completed the journey, will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in his bill.

**(2) Procedure to watch over the T.A. advance and effecting recovery when the claim for T.A. is forfeited.-**Where a Government servant has not submitted the adjustment travelling allowance bill in due time and consequently his right to travelling allowance claim stands forfeited under SR 194-A, the advance drawn by him shall be recovered from his pay bill or any other dues in one installment by the authority competent to sanction such an advance. In order to keep a watch over the travelling allowances advances drawn by Gazetted Officers who are their own Drawing Officers and to enforce the refund of such advances after the forfeiture of officer's travelling allowance claim, the Controlling Officers/Heads of Officers shall maintain a register indicating (i) Serial No., (ii) Name of the Officer to whom the T.A. advance has been sanctioned, (iii) Quantum of advance, (iv) No. and date of orders sanctioning the advance, (v) Date on which adjustment bill has been submitted, (vi) Reasons for not submitting the bill immediately on completion of the journey, (vii) Whether the time-limit has expired and if so, whether audit has been requested to issue retrenchment slips, (viii) Remarks, if any. This register should be checked every month by the Controlling Officer/Head of Office, as the case may be, and in cases where the right to T.A. claim stands forfeited in terms of SR 194-A, i.e., T.A. advances are pending adjustment for more than one year, the Audit and/or Accounts Officer should be asked to issue the necessary retrenchment slips to the



Treasury Officers concerned.

[G.I., M.F., O.M. No. F. 23 (5)-E. II (A)/67, dated the 5th March, 1969 and 30th March, 1970 and No. F. 17 (2)-E. II (A)/70, dated the 16th March, 1971. ]

**(3) Grant of advance to a Government servant transferred to foreign service and on his reversion.-** (a) The amount of an advance granted to a Government servant, transferred to service under a foreign employer should be reimbursed to Government by the foreign employer in lump by sending a cheque or demand draft in favour of the Audit Officer/Accounts Officer on whose records the advance is originally booked.

(b) (i) An advance of pay to a Government servant on his reversion from foreign service should be granted by the foreign employer only with concurrence of the authority competent to sanction the transfer of the Government servant to foreign service. As for its repayment to the foreign employer immediately on receipt of a demand from the foreign employer, duly supported by a copy of the cash receipt obtained from the Government servant concerned (which should be duly certified by the foreign employer) at the time of the payment of the advance, the competent authority should refund the total amount to the foreign employer by means of a Bank Draft. The recovery of the advance from the Government servant should be watched in the same manner as laid down under Rule 43.

(ii) An advance of Travelling Allowance, which may be granted by a foreign employer to a Government servant on his reversion from foreign service, should be adjusted in the T.A. claim of the Government servant. Since this is to be borne by the foreign employer, the T.A. bill should be sent direct to him by the Government servant.

[ G.I., M.F., O.M. No. F. 16-A (2)-E. II (A)/60, dated the 15th April, 1961 and O.M. No. F. 16 (11) E. II (A)/65, dated the 30th September, 1965. ]

## **VII. SPECIAL CONDITIONS OF GRANT OF ADVANCES ON FIRST APPOINTMENT AND IN CONNECTION WITH DEPUTATIONS AND LEAVE EX-INDIA**

**Rule 44. Powers of sanction.-**A Department of the Central Government or the Administrator, as the case may be, may sanction an advance of pay to a Government servant, who is required to proceed on deputation outside India, provided that the period of such deputation is not less than one month.

NOTE.-For the purposes of this rule, the Comptroller and Auditor General shall be competent to sanction such advance of pay to persons serving in the Indian Audit and Accounts Department.

**Rule 45.** A Department of the Central Government may sanction an advance of pay to a Government servant who:-

- (a) arrives in India on first appointment; or  
 (b) returns from leave or deputation out of India, provided that such leave is not leave on average pay not exceeding four months, or any other leave equivalent thereto.

### **GOVERNMENT OF INDIA'S DECISION**

**Grant of advance without production of Last Pay Certificate.** When a Government servant, on arrival in India on first appointment, asks for an advance and does not produce a Last Pay Certificate, the advance may be granted by a Department of the Central Government on the Government servant furnishing a declaration that he has not received any advance before his arrival in India.

**Rule 46. Amount of Advance.**-The amount of advance which may be granted under Rule 44 or 45 shall be limited to one month's pay, provided that a Government servant who is granted an advance under Rule 40 shall not be granted, on return from leave, an advance under Clause (b) of Rule 45.

**Rule 47. Recovery of Advance.**- The amount of advance granted to a Government servant under this section shall be recovered in not more than three equal monthly installments.

### **VIII. SPECIAL CONDITIONS OF GRANT OF ADVANCES IN CONNECTION WITH TOURS**

**Rule 48. Powers of Sanction.**-(I) A Head of Office may sanction to a permanent or temporary Government servant under his administrative control, who is required to proceed on tour including a prolonged tour in the interior to places which are difficult of access, an advance to cover his personal travelling expenses for a period not exceeding thirty days as well as his expenses on contingent charges arising out of the tour.

**Rule 48. (2)** Advances under this rule to Heads of Offices, who are not their own Controlling Officers, may be sanctioned by the respective Controlling Officers.

**Rule 48. (3)** An officer who is declared to be his own Controlling Officer for the purposes of travelling allowance may sanction the grant of an advance under this rule to himself.

**EXPLANATION.**-In this rule (i), "Personal travelling expenses" mean steamer, rail or air fares, incidental charges, road mileage and daily allowance for a period

not exceeding thirty days in cases falling under this rule and for a period not exceeding six weeks in cases falling under Rule 49; and (ii) "Contingent charges" mean expenses on hire of conveyances or animals for the carriage of records, tents or other Government property.

### **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Gazetted Officer subordinate to the Head of Office may also be authorized.**-A Gazetted Officer, subordinate to the Head of Office, may also be specifically authorized by the Head of the Office to sanction to Government servants under his control advances for meeting travelling expenses and contingent charges for tours. Advances to the officer so nominated should, however, be sanctioned by the Head of Office himself who will also remain responsible for the correctness, propriety and regularity of the payments authorized by the nominated Gazetted Officer.

[G.I., M.F., File No. F. 23 (1)-E.II (A)/76. ]

**(2) Payment of advance for production of official documents or to give evidence in civil cases.**-An advance under this section may be sanctioned by the authorities, mentioned in Rule 48 above, to Central Government servants who are summoned by the Courts of Law to produce official documents or to give evidence on facts coming to their knowledge in the discharge of their official duties in Civil cases to which Government is not a party, in connection with the journeys performed by them in response to such summons. The advance so paid will be debited to the Head of Account to which pay and allowances of the Government servant concerned are debitable and adjusted from the T.A. claim of the Government servant which will be admissible as for journeys on tour. The recoveries of the amount should be accounted for in accordance with the provisions of Article 74 of the Account Code, Vol. I.

The amount of travelling allowance so paid will be got reimbursed from the Courts concerned, in full in the case of the Courts other than those in West Bengal and to the extent admissible at the Courts' rates in the case of Courts in West Bengal. It shall be the duty of the Controlling Officers to see that the amounts due are recovered from the Courts.

**(3) Grant of advance of Travelling Allowance while under suspension.**-A Government servant under suspension may be granted an advance of travelling allowance to cover his personal travelling expenses and for daily allowance for the period of journey from his headquarter to place of inquiry and back for one day of inquiry or otherwise, if the period of inquiry intimated to the Government servant as admissible under the rules. In case the inquiry is extended, the daily allowance for that period is to be claimed by the concerned Government servant along with the adjustment bill for the advance drawn by him.

[ G.I., M.F., O.M. No. F. 17 (2)-E. II (A)/85, dated the 28th August, 1985. ]

**Rule 49.** Head of Office may sanction to a Government servant under his administrative control who is required to proceed on tour in the interior to places which are difficult of access an advance to cover contingent charges and personal travelling expenses for a period not exceeding six weeks.

### GOVERNMENT OF INDIA'S DECISION

**Special provisions.**-Advances under Rules 48 and 49 may be sanctioned in connection with prolonged tours in cases like those of officers of the Forest Research Institute and Colleges, Dehra Dun, and officers joining survey parties visiting the Himalayas or the Andaman and Nicobar Islands. G.I, M.F., O.M. No. F. 16-A (4)-E.II (A)/59, dated the 17th April. 1959. ]

**Rule 50. Conditions of Eligibility for Second Advance.**-A second advance cannot be made to a Government servant under this section until an account has been given of the first.

A Government servant who has taken an advance under this rule for any particular journey may not take payment on travelling allowance or other bills drawn in respect of the same journey while the advance or any portion of it still remains unadjusted.

### GOVERNMENT OF INDIA'S DECISION

**(1) Second advance may be sanctioned to undertake the journey soon after the completion of earlier one.**-In cases where a Government servant is required to proceed on tour frequently at short notice and under emergent circumstances, necessitating the undertaking of a journey soon after completion of earlier one, thus leaving little time for the official to prefer his T.A. bill, a second T.A. advance may be sanctioned by the competent authority subject to the following conditions being fulfilled:

(i) The second journey is required to be undertaken soon after the first one, i.e., within a week after completion of the first tour.

(ii) The bills for the advances drawn should be submitted latest within a week after completion of the second journey.

(iii) In any case, not more than two advances should be allowed to remain outstanding at a time. [G.I.,M.F.,O.M. No. F. 17 (4)-E. II(A)/75. dated the 24th

February, 1976. ]

**Rule 51. Adjustment of Advance.**-The amount of advance granted under this section shall be adjusted within 15 days from the completion of tour or the date on which the Government servant resumes duty after completion of tour.

### **IX. SPECIAL CONDITIONS FOR GRANT OF ADVANCES IN CONNECTION WITH THE LEAVE TRAVEL CONCESSION**

**Rule 52. (1)** The Head of Office may sanction advances to Government servants to enable them to avail of Leave Travel Concession. Heads of Offices who are not their own Controlling Officers may be sanctioned advances by the next higher authority.

**Rule 52. (2)** The following provisions shall regulate the grant of advances:

(i) The amount of advance in each case shall be limited to 90% of the estimated amount which Government would have to reimburse in respect of the cost of journeys both ways;

(ii) Where the Government servant and members of his family avail themselves of Leave Travel Concession separately, that is, at different times, there would be no objection to the advance being drawn separately to the extent admissible;

(iii)(a) The advance may be drawn for both the forward and return journeys of the Government servant and/or the members of his family at the time of the commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or 90 days;

(b) Where the period of leave or the period of anticipated absence exceeds three months or 90 days, the advance can be drawn for the forward journey only;

(c) Where an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the officer or of the officer's family from headquarters is likely to exceed three months or ninety days, one-half of the advance shall be refunded to Government forthwith;

(iv) The advance in respect of temporary Government servants and their families shall be sanctioned subject to the production by them of surety of a permanent Central Government servant;

(v) Where it is proposed to perform the initial part of the outward journey by rail, the advance, may be granted sixty days before the proposed date of the journey, but shall have to be refunded forthwith if the Government servant is not able to produce cash receipt from Railways to show that he has utilized the amount of advance for the purchase of ticket(s) within ten days of the drawal of advance.

Where the initial part of the outward journey is proposed to be performed

otherwise than by rail, the advance may be granted thirty days in advance of the proposed date of the journey. But the advance shall have to be refunded forthwith, if the outward journey is not commenced within thirty days of the grant of advance.

### **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Advance to employees in A & N islands for availing free sea passage facility.**-The employees of the A & N and Lakshadweep Islands and Central Government employees posted in these Islands who are entitled to avail the annual free Sea Passage between Islands and Mainland as a condition of their service may be given an advance limited to 90% of the estimated amount which Government should have to reimburse in respect of the cost of the journeys both ways. Other terms and conditions laid down in Rule 52 of this Compendium, as amended from time to time would also apply.

[ G.I., M.F., O.M. No. F. 17 (4)-E. II (A)/85, dated the 8th September, 1986. ]

**(2) Claim for LTC to be preferred within three months of completion of the journey.**- On a review of the existing provisions relating to submission and settlement of travelling allowance claims under the Leave Travel Concession Scheme, it has been decided that in cases where no travel advance had been drawn, the period within which a Government servant should submit his claim on completion of the return journey should be reduced from one year to three months. Accordingly, the right of a Government servant for reimbursement of his Leave Travel Concession claim, where no advance was drawn by him, shall stand forfeited or be deemed to have been relinquished, if the claim is not preferred within three months of the date of completion of the return journey. In cases where advance has been drawn towards LTC, the final bill will have to be preferred within one month of the completion of return journey. If that is not done, the authority which sanctioned the advance should enforce lump sum recovery of the advance forthwith and once such recovery is made, it should be taken as if no advance had been drawn and the claim allowed to be preferred within a period of three months, failing which it shall stand forfeited in terms of these orders.

[ G.I., Dept. of Per. & Trg., O.M. No. 31011/28/86-Estt. (A), dated the 26th March, 1987. ]

**(3) Head of Account.**-The amount of advance will be debited to the sub and detailed head "Salaries" subordinate to the appropriate final Head of Account to which the pay, etc., of the Government servant concerned is debited and the adjustment of the advance will be watched through Objection Book by the Audit Officer/Accounts Officer concerned.

**(4) Grant of advance to Officer on deputation coming on reversion to parent office.**- The procedure for the grant of advance for Leave Travel Concession to an officer on deputation who, immediately on reversion to his parent office,

wishes to proceed on leave and to join the parent office on the expiry of such leave shall be as follows:

(a) In the leave application of the reverting officer, the fact that he would be availing of the Leave Travel Concession during the period of leave will have been mentioned by him. The Borrowing Department may, while forwarding the leave application to the Lending Department for sanction, inform the latter Department that, in the event of leave being sanctioned, they would sanction advance to the extent admissible under, and subject to, the conditions laid down in Rule 52 and Government of India's Decision (1) above. On receipt of intimation regarding sanction of leave, the Controlling Officer for T.A. purposes in the Borrowing Department, in respect of the officer availing of the Leave Travel Concession may sanction the advance and endorse a copy to the Lending Department, which will keep a watch on the adjustment of Leave Travel Concession advance.

(b) The procedure in (a) above may be made applicable in the event of the reverting officer applying for leave and intending to avail of, during the leave, the Leave Travel Concession himself or with any or all members of his family, if during the period of leave in question, any or all members of his family alone intend to avail of the concession and not the Government servant himself, even then the procedure at (a) above may also be made applicable.

(c) The Leave Travel Concession advance granted by the Borrowing Department will be adjusted against the account of the Department/Office which is *ultimately* liable to the expenditure on account of the LTC availed of by the Government servant concerned and/or his family.

[ G.I., M.H.A., O.M. No. 43/9/64-Ests. (A), dated the 7th December, 1965 ]

## **X. SPECIAL CONDITIONS OF GRANT OF ADVANCES IN CONNECTION WITH FESTIVALS AND VISITS OF GOVERNMENT -SPONSORED PARTIES TO HILL-STATIONS**

### **PART I. - FESTIVAL ADVANCES**

**Rule 53. Powers of Sanction.**-A Head of Office may sanction an advance, on the eve of an important festival, to a non-Gazetted Government servant under his administrative control whose basic pay and dearness pay taken together does not exceed Rs. 12,450 (Rupees Twelve thousand four hundred and fifty) per month.

**EXPLANATION.**-In this rule, the term

(a) "non-Gazetted Government servant" includes similar categories on staff in Industrial Establishments under the Central Government and work-charged staff who are eligible for Pension or Contributory Provident Fund benefits, but does not include staff paid from contingencies.

(b) "important festival" means such festival or one of such festivals, as a Head of Department/an Industrial Establishment may declare in respect of establishments under his/its administrative control.

### GOVERNMENT OF INDIA'S DECISIONS

**(1) Fixing of festival occasions by Head of Department.**-A Head of Department/an Industrial Establishment should fix the festival occasions on which festival advances will be allowed after taking into consideration the importance attached locally to such festivals and in consultation with recognized associations of staff where such associations exist. For this purpose, offices including sub-offices of an office located at different stations should be treated as separate establishments.

[G.I., M.F., O.M. No. F. 18 (1)-E. II (A)/62, dated the 19th April, 1962.]

**(2) Republic Day and Independence Day included.**-For the purpose of Rule 53, the Republic Day and the Independence Day may also be treated as festival occasions.

[ G.I., M.F., O.M. No. F. 16-C (3)-E. II (A)/61, dated the 30th March, 1961. ]

**Rule 54. Conditions of Eligibility.**-An advance under rules in this part may be granted to Government servant, if he is on duty, or on leave on average pay or any other leave equivalent thereto including maternity leave, but excluding leave preparatory to retirement, on the date on which the advance is disbursed.

**Rule 55.** An advance under rules in this part shall not be granted to a Government servant more than once in a financial year even if the festival qualifying for advance falls twice in a year.

### GOVERNMENT OF INDIA'S DECISION

**Certificate to be furnished in cases of officials having come on transfer.**-Where a Government servant, who has drawn an advance on the eve of an important festival, is transferred from one establishment to another, after completion of the recovery of the advance,- if any, applies to the latter for the grant of a similar advance, he should furnish in his application for the grant of such an advance, a certificate to the effect that he had not drawn the advance applied for prior to his transfer within the same calendar year. Such a certificate may be test-checked by the Head of Office where it is considered necessary.

[ G.I., M.F., O.M. No. F. 19 (4)-E. II (A)/62, dated the 21st November, 1962. ]



**Rule 56.** An advance under rules in this part shall not be granted to a Government servant unless an advance already granted to him under rules in this part or Rule 63 has been fully recovered.

**Rule 57.** An advance under rules in this part shall not be granted to a temporary Government servant unless he is likely to continue in service for a period of at least six months beyond the month in which the advance is disbursed.

**Rule 58. Amount of Advance.-** The amount of advance which may be granted to a Government servant shall not exceed Rs. 1,500 (Rupees one thousand five hundred) provided that a Government servant who is granted an advance under Rule 63 shall not be granted an advance under this rule in the same financial year.

**Rule 59. Disbursement of Advance.-** A Drawing and Disbursing Officer shall draw the amount of advance sanctioned under rules in this part before the festival in respect of which the advance is sanctioned.

**Rule 60. Recovery of Advance.-** The amount of advance granted under rules in this part shall be recovered in not more than ten equal monthly installments.

**Rule 61.** The recovery of the amount of advance shall commence with the issue of pay for the month following that in which such amount is drawn.

## GOVERNMENT OF INDIA'S DECISION

**Date of disbursement to be date of drawal.-** The date of drawal of the advance should be the date on which the amount of advance is actually disbursed to the Government servant. The time-lag between dates of drawal and disbursement should be reduced to the minimum.

**Rule 62. Account of Advances.-** The procedure for the maintenance of accounts and watching the recoveries of festival advances is as laid down in Rule 12(c) and Annexure 'A' to this Compendium.

## PART II.-ADVANCES IN CONNECTION WITH VISITS TO HILL-STATIONS

**Rule 63.** Subject to the conditions laid down in Part I of this Section regulating the grant of advance on the eve of important festivals, an advance may be granted to a Government servant who, as a member of a Government-sponsored party, visits

hill-stations during summer months, provided that a Government servant who is granted an advance under Rules in Part I of this Section shall not be granted an advance under this Rule in the same financial year.

## **XI. SPECIAL CONDITIONS OF GRANT OF ADVANCES IN CONNECTION WITH NATURAL CALAMITIES**

**Rule 64. Powers of Sanction.**-A Head of Office may sanction the grant of an advance to a non-Gazetted Government servant under his administrative control whose property, movable or immovable, has been substantially affected or damaged in an area affected by a natural calamity, subject to the following conditions:

- (i) that the concerned State Government of the State in which the natural calamity has occurred, has declared the area as having been affected by the natural calamity;
- (ii) that the State Government has also issued orders sanctioning financial assistance to their own employees whose property, movable or immovable, has been damaged by the natural calamity in the areas declared as having been affected by the natural calamity; and
- (iii) an application is made in Form IX of the Compendium.

**EXPLANATION.**-In this rule, the term "non-Gazetted Government servant" includes similar categories of staff in industrial establishments under the Central Government and work-charged staff who are eligible for pension or Contributory Provident Fund benefits, but does not include staff paid from contingencies.

### **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Head of Account.**-The advance sanctioned under this Rule should be booked under the detailed head "Salaries" to which the pay and allowances of the employees are ordinarily debited and the recoveries thereof be watched through the Pay Bill Register.

[ M.F., O.M. No. 18 (I)-E. II (A)/90, dated the 22<sup>nd</sup> January, 1991.]

**(2) Government servant liable to disciplinary action if his declaration is found not true.**-An employee applying for natural calamity advance in terms of this Rule shall also be required to give a declaration showing the details of the movable/immovable property damaged due to the natural calamity along with his application. In case the declaration given by him is not found true at any stage, he shall be liable to disciplinary action in terms of Rule 11 of the Central Civil

Services (Classification, Control and Appeal) Rules, 1965, as amended from time to time.

**Rule 65.** Notwithstanding anything contained in Rule 64, no advance shall be sanctioned to a Government servant, if he does not apply for it within three months from the date of Government orders under which an area is declared to be affected by a natural calamity.

**Rule 66. Amount of Advance.**-Subject to the provisions of Rule 67, the amount of an advance which may be granted to a Government servant shall not exceed Rs. 2,500 (Rupees Two thousand five hundred).

**Rule 67.** Normally, a second advance on this account should not be sanctioned, if an earlier advance for the same purpose remains unadjusted. If, however, the grant of second advance becomes necessary, the quantum of the second advance *plus* the outstanding balance of the first advance should not exceed the limit prescribed in Rule 66 above.

**Rule 68. Recovery of Advance.**- The amount of advance granted under Rule 66 shall be recovered in not more than twenty-five equal monthly installments.

**Rule 69.** The recovery of the amount of an advance shall commence from the second issue of pay after the advance is drawn.

## GOVERNMENT OF INDIA'S DECISIONS

**(1) Date of drawal to be reckoned with reference to date of payment.**-The date of drawal of the advance should be the date on which the amount of advance is actually disbursed to Government servant. The timelag between dates of drawal and disbursement should be reduced to the minimum.

**(2) Clarification regarding grant of second advance.**-1. According to G.I., M.F., O.M. No. F. 18 (4)-E. II (A)/77, dated 30-11-1977, the Heads of Offices have been delegated power to sanction natural calamity advance to non-Gazetted Central Government employees under their administrative control for rendering immediate assistance to the employees whose property, movable or immovable, has been substantially affected or damaged by a natural calamity subject to the fulfillment of the following two conditions:

(i) that the concerned State Government of the State in which the natural calamity has occurred, has declared the areas as having been affected by the natural calamity; and

(ii) that the State Government has also issued orders sanctioning financial assistance to their own employees whose property, movable or immovable, has been damaged

by the natural calamity in the areas declared as having been affected by the natural calamity.

The grant of this advance will also be subject to the fulfillment of all other conditions laid down under Rules 64 to 69 of the Compendium, as amended from time to time.

2. But despite the above position obtaining under the rules/orders in force, instances have come to notice of this Ministry that some Heads of Offices have been sanctioning advances in infringement of the conditions prescribed, thus creating embarrassment for the Government. It is clarified that the delegated power has to be exercised only when the above two conditions are fulfilled. It is also clarified that in terms of Rule 67 of the Compendium, normally a second advance on this account is not to be sanctioned if an earlier advance for the same purpose remains unadjusted. However, keeping in view the severity of the natural calamity, second or subsequent advance may be sanctioned in accordance with the examples given as under

**Example I (for Second Advance):**

1. Amount of advance sanctioned in previous year(s) Rs. 2,500
2. Amount of advance already recovered ... Rs. 1,500
3. Balance yet to be recovered. .... Rs. 1,000
4. Amount of second advance admissible under the existing rules and can be drawn ... .. Rs. 1,500
5. Amount of second advance to be increased by 50 % in relaxation of Rule 67 of the Compendium (subject to a ceiling of Rs. 2,500)..... Rs. 2,250
6. Amount to be treated as a fresh advance ... Rs. 3,250 (i.e. Rs. 2,250 plus Rs. 1,000)
7. Number of installments in which the amount of fresh advance is recoverable... .. 25 (twenty-five)

**Example II (A) (for Third and Subsequent Advance):**

1. Amount of consolidated advance already sanctioned . . . . . Rs. 3,250
2. Amount of advance already recovered ... Rs. 1,950
3. Balance yet to be recovered . . . . . Rs. 1,300
4. Amount of advance which can be sanctioned on third/subsequent occasion subject to the ceiling of Rs. 2,500 as laid down in Rule 67 of the Compendium .., ... .. Rs. 1,200
5. Number of installments in which the fresh advance

is to be recovered ... .. 25 (twenty-five)

**Example II(B):**

- |  |        |           |
|--|--------|-----------|
| 1. Amount of consolidated advance already sanctioned | ... .. | Rs. 3,250 |
| 2. Amount of advance recovered                       | ... .. | Rs. 650   |
| 3. Balance yet to be recovered...                    | ... .. | Rs. 2,600 |

No advance in this case can be sanctioned by the Head of Office under the delegated powers since the amount of outstanding advance exceeds Rs. 2,500.

[G.I., M.F., O.M. No. F. 18 (2) E. II (A)/80, dated the 5th June 1981, read with Rule 62 of the Compendium.]

## **XII. SPECIAL CONDITIONS OF GRANT-OF OTHER MISCELLANEOUS ADVANCES FOR DEPARTMENTAL PURPOSES**

**Rule 70. Powers of Sanction.**-The Director-General of Archaeological Survey of India may sanction an advance to an officer of the Archaeological Survey for the purchase of antiquities.

**Rule 71.** A Deputy Commissioner/Collector may sanction an advance to a Treasury Officer, or a District Superintendent of Police, to meet expenses in connection with remittance of treasure.

**Rule 72.** A Head of Office may sanction an advance in connection with a law suit to which Government is a party.

**Rule 73. Amount of Advance.**-The amount of advance which may be granted to Government servant under this section shall be regulated as specified hereunder -  
 (a) in the case of an advance granted under Rule 70, an amount not exceeding five hundred rupees on each occasion;  
 (b) in the case of an advance granted under Rule 71, an amount which the Deputy Commissioner/Collector may consider reasonable; and  
 (c) in the case of an advance granted under Rule 72, an amount which the Head of Office may consider reasonable.

**Rule 74. Adjustment of Advance.**-The amount of advance which may be granted to a Government servant under Rule 73 shall be adjusted on the completion of the work for the performance of which it was granted.

**Rule 75. Other Special Advances.**- (1) Advances to Government servants and others for special departmental purposes shall be regulated by special orders issued by Government or an Administrator, as the case may be.

**Rule 75 (2)** A Government servant who is granted advances from public funds under sub-rule (1) shall be responsible for its adjustment and/or repayment.

## **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Control, accounting and supervision of recovery of special advances.**-In the case of advances for departmental purposes which are recoverable ultimately from private owners or other parties, the responsibility for the detailed control, accounting and supervision devolves on the departmental authorities and detailed rules and instructions for discharge of such responsibility are contained in departmental regulations.

**(2) Advance to Government Pleader in connection with law suits to which Government is a party.**-A Head of Department may sanction the grant of an advance to a Government Pleader in connection with law suits, to which Government is a party, up to the maximum limit of Rs. 500 at a time. The amount so advanced should be adjusted by the Head of Department at the time of settlement of Counsel's fee bills.

[ G.I., M.F., OM. No. F. 10 (13)-E. (Coord.)/75, dated the 10th April, 1975. ]

**(3) Sanction of advance for making security deposits with State Governments, State Electricity Boards, Corporations, Municipalities, etc.**-In case where a Department of the Central Government or a Head of Department or a subordinate authority is required to make security deposits with State Governments/Statutory Organizations like State Electricity Boards, Corporations, Municipalities, etc., as a safeguard against delay/default in payment of their dues, a Department of the Central Government or a Head of Department may sanction the drawal of a special departmental advance under this Rule subject to the following conditions:

(1) The advance shall be sanctioned only when the Department concerned is satisfied that a letter of guarantee by the Central Government in lieu of deposit in cash will not be acceptable to the authority requiring the deposit as a sufficient safeguard.

(2) The Departmental Officer, drawing the advance, shall keep a record of this deposit for recovery at the appropriate time. He shall also see that interest, if due, is received from the authority, with which deposit is made at prescribed intervals.

(3) Adequate safeguards shall be provided to effect refund of security when it is necessary to do so.

(4) The payment of security deposit shall be debited to distinct detailed heads with

appropriate descriptions, e.g., "8674 Security Deposits made by Government - Security Deposits with.....".

(5) The interest thereon, if any, recoverable from the authority, with which the deposit is made, may be credited under '0049 Interest Receipt - C. Other Interest Receipts of Central Government - Other Receipts - Interest on Security Deposits made by Government with (name of the Electricity Board - Corporation/Municipality to be indicated)".

[G.I. M.F., O.M. No. M. 8 (1) E. II (A)/68, dated the 24th July and 7th September, 1968; F. 10 (13)-E. (Co-ord.)/75, dated the 10th April, 1975; and O.M. No. F. 23 (2)-E. II (A)/82, dated the 19th June, 1982. ]

### **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.

### **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 direct.

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

(iv) 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.

(v) 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.

]

#### **XIV. SPECIAL CONDITIONS FOR GRANT OF ADVANCES TO THE FAMILIES OF GOVERNMENT SERVANTS WHO DIE WHILE IN SERVICE**

##### **PART I. LUMP SUM ADVANCE TO PROVIDE FOR IMMEDIATE FINANCIAL RELIEF**

**Rule 79. Powers of Sanction.**-A Head of Department or a Head of Office may sanction an advance to the family of a Government servant in permanent or temporary employ (excluding casual and daily-rated staff) who dies while in service (whether on duty or on leave with or without pay) in order to enable the family to meet its immediate requirements, if in the opinion of the Head of Department or the Head of Office, as the case may be, the family concerned has been left in indigent circumstances upon the death of the Government servant on whom it was dependent and is in immediate need of financial assistance.

**GOVERNMENT OF INDIA'S DECISION**

(a) In the case of a Government servant who was eligible for the benefits of liberalized pension rules, payment should be made only to the person or persons nominated by him or otherwise eligible (that is, where there is no nomination) to receive the Death-Cum-Retirement Gratuity, in the same proportion as they are entitled to. In the case of a Government servant who was not eligible for the benefits of the liberalized pension rules, but was eligible for the benefits of the Contributory Provident Fund or the General Provident Fund, payment should be made to the person or persons, nominated by him in the same proportion as they are entitled to the Provident Fund amount as specified in the nomination. In cases where there are no nominations and there is a family, the amount of advance may be paid to the person or persons entitled to receive payment of cash equivalent of leave salary in the case of death of a Government servant under Rule 39-C of the CCS (Leave Rules), 1972.

(b) In cases of temporary/quasi-permanent Government servants and permanent Government servants with less than 5 years' qualifying service, the advance should be made to the person or persons eligible to receive Death-Cum-Retirement Gratuity under Finance Ministry, Office Memorandum No. F. 1 (1)-E.V (A)/60, dated the 11th July, 1960, as amended from time to time.

(c) In all cases, an undertaking should be taken from the person or persons concerned, before the payment is made, that he/she or they agree to the amount being deducted from the Death-Cum-Retirement Gratuity, or the Contributory Provident Fund amount or the General Provident Fund amount or the Death-Cum-Retirement Gratuity under orders of 11th July, 1960, referred to in sub-para. (b) above, as the case may be, ultimately payable to him/her or to them.

(d) The sanction to the advance, copies of which should be sent to the Audit Officer and/or the Accounts Officer, as the case may be, should contain the following particulars:

1. Name of the official.
2. Designation and office in which the person was last working.
3. Last pay drawn (Permanent and officiating).
4. Amount of advance sanctioned.
5. Name of the payee.

(e) In order to provide timely relief, Heads of Offices may use permanent advance or other resources available with them. If the permanent advance or other resources available are not sufficient to meet the payment of the amount of advance, Heads of Offices should draw the amount from Treasury on a simple receipt in a Form similar to TR-42 as provided in Rule 669 of the Central Treasury Rules, Vol. I. The fact of payment in this behalf should be noted in the Last Pay Certificate sent with the papers relating to Death-Cum-Retirement Gratuity and similar other payments, sent to the Audit Officer and/or the Accounts Officer, as the case may be. In cases

where submission of the Last Pay Certificate has been dispensed with, the fact of payment of the advance should be indicated in the No Demand Certificate or on Page 3 of the Pension Application or in the letter forwarding the pension papers to the Audit Officer and/or the Accounts Officer, as the case may be.

[ G.I., M.F., O.M. No. 10 (18)-E.V(A)/60, dated the 16th December, 1960 and F. 10 (3)-E.V(A), dated the 1st November, 1965.]

**Rule 80. Amount of Advance.**-The amount of an advance which may be granted under Rule 79 shall be equal to two months' basic pay and dearness pay taken together of the deceased Govt. servant, subject to a maximum of Rs. 8,000 (Rupees Eight thousand only).

**Rule 81. Adjustment of Advance.**-The Heads of Departments/Offices shall see that the advance (granted under Rule 79) is adjusted as early as possible, and in any case, within a period of six months from the date of its sanction, by deduction from the amount that may be payable on account of arrears of salary due, the Death-Cum-Retirement Gratuity or the Contributory Provident Fund or the General Provident Fund or any other payments due to the deceased.

## GOVERNMENT OF INDIA'S DECISION

**Head of Account.**-The advance granted under this Section should be debited to the Head "8550 – CIVIL ADVANCES – OTHER ADVANCES - LUMP SUM ADVANCE to provide immediate financial relief to the deceased Government servant's family". If the amount of Death-Cum-Retirement Gratuity or similar other payments is less than the advances initially sanctioned, and if the balance is eventually treated as irrecoverable, the same should be debited to the Head "2075 - MISCELLANEOUS GENERAL SERVICES - OTHER EXPENDITURE - WRITE OFF OF IRRECOVERABLE LOANS advanced to provide immediate financial relief to the deceased Government servant's family", under special sanction of Government.

[G.I., M.F., O.M. No. 10 (18)-E.V(A)/60, dated the 16th December, 1960 and 10 (3)-E. V (A)/65, dated the 1st November 1965 and correction slip No. 81 of 2nd list of amendment and OM. No. 23 (1)-E. II (A)/90, dated the 19th October, 1990 and Budget Division's U.O. No. 442-B (AC)/90, dated the 29th May, 1990. ]

## PART II. ADVANCES TO MEET TRAVEL EXPENSES

**Rule 82. Powers of Sanction.**-All authority, who would have been competent to countersign the Travelling Allowance claim if the Government servant were alive, may sanction an advance of Travelling Allowance to the family of the Government

servant, who dies while in service, to meet travel expenses, which may be admissible to the family under orders issued by Government from time to time.

## **GOVERNMENT OF INDIA'S DECISIONS**

**(1) Admissible only to one member.**- (a) The advance should be admissible to only one member of the family of the deceased Government servant on behalf of all. He/She should be the widower/widow or any other member of the family (within the definition of the term "family") who is a major and of sound mind. The decision of the sanctioning authority, as to whom the advance may be given should be final.

After the advance is sanctioned by the competent authority it may be drawn by the Head of Office and paid to the member of the family in this behalf.

(b) Only one advance should be admissible irrespective of the fact that the members of the deceased Government servant's family travel in separate batches from the same or different stations.

[G.I., M.F., O.M. No. F. 16-A(5)-E. II (A)/61 , dated the 31st August, 1961.]

**(2) Undertaking from the member and surety of a permanent Government servant necessary.**-The surety of a permanent Central Government servant of status comparable to or higher than that of the deceased Government servant should be obtained in Form VII of the Compendium before the advance is sanctioned. The person receiving the advance should also give an undertaking in Form VII in writing to the effect that he/she would abide by the provisions contained in Rule 84.

[ G.I., M.F., O.M. No. F. 16-A (5)-E. II(A)/61, dated the 31st August, 1961.]

**(3) Head of Department may sanction advance in the case of deceased Government servant having been his own Controlling Officer.** In case of the deceased Government servant himself being Controlling Officer of his T.A. claims, a Head of Department may sanction such an advance if otherwise admissible under this Rule.

[ G.I., M.F., File No. F. 23 (1)-E. II (A)/76. ]

**Rule 83. Amount of Advance.**-The amount of advance, which may be granted under Rule 82 shall be limited to 3/4ths of the probable amount of Travelling Allowance admissible under the orders issued by Government from time to time.

**Rule 84. Adjustment of Advance.**-The account of the advance drawn shall be rendered within one month of the completion of the journey if the family travels in one batch. In case the family travels in more than one batch, the account may be

rendered within one month after the completion of the journey by the last batch. In any case, the journey must be completed before the stipulated period of six months and the account of the advance rendered within one month of the expiry of the stipulated period at the latest. The advance shall, however, be refunded forthwith if the journey is not completed within the stipulated period.

**AUTHORS' NOTE.**-The stipulated time-limit of six months has since been raised to one year, *vide* G.I., M.F., O.M. No. 19030/1/76-E. IV (B), dated the 30th January, 1978.

#### **XV. SPECIAL CONDITIONS FOR GRANT OF ADVANCES IN CONNECTION WITH LEGAL PROCEEDINGS**

**Rule 84. A.** Advances to Government servants involved in legal proceedings shall be regulated by orders issued by the Government from time to time.

#### **XVI. SPECIAL CONDITIONS FOR THE GRANT OF ADVANCES OF TRAVELLING ALLOWANCE TO NON-OFFICIAL MEMBERS OF COMMITTEES/COMMISSIONS**

**Rule 85 (1).** A Department of the Central Government and an Administrator may sanction to non-official members of Committees and Commissions appointed by Government advances of Travelling Allowances in exceptional cases where it is considered that it will be difficult for the members to meet the cost of long and expensive journeys. Before such advances are sanctioned, a written undertaking in Form VIII shall be obtained from the member concerned.

**Rule 85 (2).** A second advance shall not be sanctioned until the first one has been adjusted.

#### **GOVERNMENT OF INDIA'S DECISION**

**Rendering of account of advance taken.**-The amount of advance sanctioned under this rule should be accounted for and adjusted on return from tour or on the 31st March, whichever is earlier.

## **XVII. SPECIAL CONDITIONS FOR GRANT OF ADVANCES TO GOVERNMENT SERVANTS FOR BUILDING HOUSES, ETC.**

**Rule 86.** Advances to Government servants for the purpose of building houses, etc., shall be regulated by the rules issued by Government from time to time.

NOTE.-The Rules to regulate the grant of advances to Central Government servants for building, etc., of houses, issued by the Ministry of Urban Development with the concurrence of the Finance Ministry have been published separately.

### **ANNEXURE' A ' [ See Rule 12(c) ]**

General instructions for the maintenance of detailed accounts of advances paid to Government servants under rules contained in Sections IV, V, V-A, X, XI and XV of the Compendium.

#### **PART-I**

(1) Heads of Offices should ensure that the conditions attached to grant of advances as per the relevant rules given in the Compendium, are fulfilled and that proper accounts are maintained and the recoveries of the advances and of interest wherever recoverable, are effected.

(2) The payment of each such advance should be entered invariably and distinctly by each Drawing and Disbursing Officer (Departmental Officer) in the relevant column of the Pay Bill Register maintained in Form TR-22-A. Monthly recoveries effected from the individuals concerned and also of interest wherever recoverable should also be noted in the recoveries column (advance-wise) in that register. No separate register *merely for watching* the recoveries of advances individual-wise is required to be maintained by the departmental officers. A monthly abstract of recoveries (but not of interest) in Form 'A' appended should be prepared and attached to the last establishment Pay Bill for a month by each Drawing Officer and separate Monthly Abstract Schedules shall be prepared for advances accountable under separate units of appropriation (heads) appearing in the Demands for Grants. Office copies of the monthly abstracts should be maintained by them systematically and kept bound for each year separately.

(3) Each departmental officer shall be wholly and solely responsible for effecting the recoveries of such advances. The relevant Pay and Accounts Officer shall check the Monthly Abstract Schedules soon after receipt, specially in regard to opening balances, accretions during the month, etc., and point out discrepancies, if any, for early scrutiny and settlement. He will also arrange to file the Abstract Schedules systematically DDO-wise in his office as these would serve as important documents for tallying with Accounts figures, etc. Internal check parties shall also verify that payment entries are properly made in the Pay Bill Registers and that

recoveries are regularly effected and verify the entries in the Monthly Abstract Schedule and particulars of transfers 'in' and 'out' cases in Columns 3 and 5 thereof.

(4) When a Government servant is transferred from one office to another, the amount of each such advance paid and the balance (installment and amount) outstanding as on the date of transfer shall be mentioned in the 'Last Pay Certificate' to be issued by the departmental officer. (Where the transfer 'in' or 'out' is on foreign service or on deputation to Railways/P & T/Defence/State Governments, recoveries of principal and interest, if any, are to be remitted by means of cheque, by the Drawing and Disbursing Officer of the Department which effects the recoveries, to the Drawing and Disbursing Officer of the Department which would have paid the advance; but no cash settlement to pass on either credit or debit is to be effected between Drawing and Disbursing Officers in cases of transfers between Civil Ministries/Departments of Central Government.) Simultaneously, he will enter the number of such transfers 'in' and transfers 'out' cases between Civil Departmental Offices and amount of outstanding advance adopted or dropped, as the case may be, in the monthly abstract of drawals and recoveries (Form A).

(5) Separate orders have been issued by Controller General of Accounts to various Principal Accounts Offices in regard to the reckoning of variations arising due to balances adopted/dropped by Drawing Officers on account of transfers 'in' and transfers 'out' cases of employees transferred between Civil Ministries/Departments of Central Government.



**PART II**  
FORM 'A'  
(TR 62-B)

Monthly Abstract of Short Term Advance Payments/Recoveries, etc., to be furnished by the Drawing Officer  
(For the month of .....20.....)

Name of DDO..... Head of Account relevant to advance:  
Ministry/Department ... ..\*(i) Advance for purchase of other conveyances.  
OR\*(ii) Festival Advances.  
OR\*(iii) Other Advances.

(\*Delete whichever is not applicable and prepare separate abstract for advances under each sub-head).

Opening Balance as on 1 <sup>st</sup> of the month	Advance paid during the month		Outstanding balance amount shown in LPCs of 'Transfer in' cases during the month		Amount recovered through pay bill/other bill in cash during the month		Outstanding balance amount shown in LPCs of 'Transfer out' cases during the month		Closing balance at the end of the months, i.e., Columns (1+2+3) less (4 + 5)
	Bill No.	Amount	No. of employees	Total amount taken on book	Bill No.	Amount of advance recovered	No. of employees	Total amount dropped from book	
	(a)	(b)	(a)	(b)	Challan No. (a)	(b)	(a)	(b)	
(1)	(2)		(3)		(4)		(5)		(6)

Certificates.-1. Certified that all relevant bills passed and paid during the month have been detailed in Columns (2) and (4) above and correct amounts have been shown thereagainst.

2. (Certificate to be recorded on the abstract for April). The total (viz., Rs ..... ) of the amounts outstanding on 31st March, 20....

(excluding recoveries from pay bills for March) against the employees on the rolls of the office on that date and accepted by them individually as correct, is equal to the closing balance indicated in the abstract for February, plus payments made minus repayments received in cash during March of that year.

(Signature of Drawing Officer)

NOTES.- (1) "Transfer 'in'/'out', from/to foreign service or to Departments of P & T/Railways/Defence/State Governments will not be included under Columns (3) and (5) since cash settlement is to be effected in these cases.

(2) Amounts of interest recovered in respect of interest bearing advances should *not* be included in this monthly abstract."

**FORM I**

[ See Rule 5 ]

**Form of Surety Bond**

KNOW ALL MEN BY THESE PRESENTS THAT I..... son of .....resident of.....in the District of..... at present employed as a permanent..... in the .....(hereinafter called "the Surety") am held and firmly bound up to the President of India (hereinafter called "the Government" which expression shall include his successors and assignees) in the sum of Rs ..... (Rupees ..... only) with interest as hereinafter specified and all cost between attorney and client and all charges and expenses that shall or may have been incurred by or occasioned to the Government to be paid to the Government FOR WHICH PAYMENT to be well and truly made I hereby bind myself, my heirs, executors, administrators and representatives firmly by these presents. As witness my hand this.....day of ..... two thousand and .....

WHEREAS the Government has agreed to grant to .....son of ....., a resident of ..... in the District of .....at present employed as temporary..... in the.....(hereinafter called, "the Borrower") at the Borrower's own request an advance of Rs.....(Rupees .....only) for the.....AND WHEREAS THE BORROWER has undertaken to repay the said amount in .....equal monthly instalments with interest as calculated at the rate and in the manner prescribed under Rule 20 and Government of India's Decisions (1) and (2) thereunder of the Compendium, thereon or on so much thereof as shall for the time being remain due and unpaid calculated at fixed Government rates in force for Government loans from the day of the advance.

AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the Borrower the Surety has agreed to execute the above Bond with such condition as hereunder is written.

NOW THE CONDITION OF THE ABOVE WRITTEN Bond is that if the said Borrower shall, while employed in the said..... DULY and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the Government by instalments with interest as calculated in the aforesaid manner thereon or on so much thereof as shall for the time being remain due and unpaid calculated at fixed Government rates in force for Government loans from the day of the advance until the said sum of Rs ..... (Rupees ..... only) with interest as calculated in the aforesaid manner shall be duly paid, then this Bond shall be void, otherwise the same shall be and remain in full force and virtue.

BUT SO NEVERTHELESS that if the Borrower shall die or become insolvent or at any time cease to be in the service of the Government, the

whole or so much of the said principal sum of Rs .....(Rupees .....only) thereof as shall then remain unpaid and the interest due on the said principal sum calculated in the aforesaid manner from the day of the advance shall immediately become due and payable to the Government and be recoverable from the Surety in one instalment by virtue of this Bond.

The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said Borrower whether with or without the knowledge or consent of the Surety.

The Government have agreed to bear the stamp duty, if any, for this document.

Signed and delivered by the said .....	..... <i>(Signature of Surety).</i>
.....	(Designation) .....
.....	Office to which attached .....
at .....	.....
this .....	In the presence of
day of .....	(i) .....
20 .....	(ii) .....

*Signature,  
address  
and occupation of  
the Witnesses*

ACCEPTED

For and on behalf of President of India

**FORM II**

[ See Rule 29 ]

**Form of Agreement to be executed before drawing an advance for the purchase of a Motor Vehicle/Personal Computer<sup>1</sup>**

AN AGREEMENT made on.....day of .....two thousand and..... BETWEEN .....(hereinafter called the Borrower which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the President of India (hereinafter called the President, which expression shall include his successors and assignees) of the other part. Whereas the Borrower has under the provisions of the Compendium (hereinafter referred to as the said rules which expression shall include any amendments thereof for the time being in force), applied to the President for a loan of Rs.....  
for the purchase of a motor vehicle and whereas the President has agreed to

<sup>1</sup> . For purchase of Personal Computer, substitute "Personal Computer" for "Motor Vehicle".

lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.....to be paid by the President to the Borrower, the Borrower hereby agrees with the President (1) to pay the President the said amount with interest calculated according to the said rules by monthly deductions from his salary as provided in the said rules and hereby authorizes the President to make such deductions, and (2) within one month from the date of payment of the said sum to expend the full amount of the said loan in purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the President forthwith, and (3) to execute a document hypothecating the said motor vehicle to the President as Security for the amount to be lent to the Borrower as aforesaid and interest in the form provided by the said rules and IT IS HEREBY LASTLY AGREED AND DECLARED THAT IF THE MOTOR VEHICLE has not been purchased and hypothecated as aforesaid within one month from the date of payment of the said sum or if the Borrower within that period becomes insolvent or quits the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Mortgagor/Borrower has hereunto set his hand and Shri.....in the Ministry/Office of.....for and on behalf of the President of India has hereunto set his hand.

\*Signed by the said in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Borrower)</i>

Signed by (Name and designation)

\_\_\_\_\_ for and on behalf of the President of India in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Officer)</i>

---

\*Name and designation of the Borrower.

**FORM III**

[ See Rule 29 ]

**Form of Agreement to be executed before drawing an advance  
for the purchase of a Motor Vehicle/Personal Computer<sup>1</sup>**

AN AGREEMENT made on..... day of .....  
two thousand and..... BETWEEN..... (hereinafter  
called the Borrower which expression shall include his heirs, executors, ad-  
ministrators and legal representatives) of the one part and the President of  
India (hereinafter called the President, which expression shall include his  
successors and assignees) of the other part.

WHEREAS the Borrower has purchased/agreed to purchase the motor  
vehicle described in the schedule hereunder written (hereinafter referred to  
as the "said motor vehicle".) AND whereas the Borrower has under the  
provisions of the Compendium (hereinafter referred to as the said Rules  
which expression shall include any amendments thereof for the time  
being in force) applied to the President for a loan of Rs..... for  
the purchase of a motor vehicle and whereas the President has agreed to  
lend the said amount to the Borrower on the terms and conditions hereinaf-  
ter contained. Now it is hereby agreed between the parties hereto that in  
consideration of the sum of Rs.....to be paid by the President to  
the Borrower, the Borrower hereby agrees with the President (1) to repay to  
the President the said amount with interest calculated according to the said  
Rules by monthly deductions from his salary as provided in the said Rules  
and hereby authorizes the President to make such deductions, and (2) within  
one month from date of payment to the Borrower of the said sum to expend  
the full amount of the said loan in the repayment of any loan obtained by  
him from a private party/the..... (Bank) for the purchase of the  
said motor vehicle or if actual price paid is less than the loan to repay the  
difference to the President forthwith, and (3) to execute a document hypo-  
thecating the said motor vehicle to the President as Security for the  
amount to be lent to the Borrower as aforesaid and interest in the form pro-  
vided by the said Rules and IT IS HEREBY LASTLY AGREED AND  
DECLARED THAT IF THE MOTOR VEHICLE has not been purchased  
and hypothecated as aforesaid within one month from the date of payment to  
the Borrower of the said sum or if the Borrower fails to repay the amount of  
the loan obtained by him from a private party/..... (Bank) for  
the express purpose of purchasing the said motor vehicle within one month  
from the date of payment to the Borrower of the said sum or if the Bor-  
rower within the period becomes insolvent or quits the service of the  
Government or dies the whole amount of the loan and interest accrued  
thereon shall immediately become due and payable.

1. For purchase of Personal Computer substitute "Personal Computer" for "Motor  
Vehicle".

THE SCHEDULE

Description of Motor Vehicle

Makers' name.

Description.

No. of Cylinders.

Engine Number.

Chassis No.

Cost Price.

In WITNESS whereof the Borrower has hereunto set his hand and Shri .....in the Ministry/Office of ..... for and on behalf of the President of India has hereunto set his hand.

Signed by the said in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Borrower)</i>

<sup>1</sup>Signed by (Name and designation)

\_\_\_\_\_ for and on behalf of the President of India in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Officer)</i>

**FORM III A<sup>2</sup>**

[ See Rule 16 A ]

**Form of Agreement to be executed between a Department of the Central Government/an administrator/a Head of a Department and an Undertaking/Organization/Corporation owned or controlled by the Central Government or a State Government at the time of sanctioning an advance for the purchase of a motor car, motor cycle, etc., to an employee of the undertaking, etc., during the period of his deputation with the Central Government**

Memorandum of Agreement made on the .....day of .....two thousand and ..... between .....

1 . Name and designation of the Borrower.

2. For purchase of Personal Computer substitute "Personal Computer" for "Motor Vehicle".

a company incorporated under the Indian Companies Act, 1913/the Companies Act, 1956, having its registered office at ..... a body corporate incorporated under the same name and style by and under ..... (Act No ..... of ..... ) having its office at ..... a society registered under the Societies Registration Act (21 of 1860), having its office at ..... (hereinafter called "the Company/Corporation/Society" which expression shall include its successors and assigns) of the one part AND the President of India (hereinafter called 'the President' which expression shall include his successors and assigns) of the other part.

WHEREAS Shri....., son of ....., resident of.....(hereinafter called 'the Borrowing Officer') holds a permanent post in the Company/Corporation/Society.

AND WHEREAS since the ..... day of ..... two thousand and..... the Borrowing Officer has been on deputation for service under the Central Government and is likely to continue to be on deputation under the Central Government for a period of not less than three years from the date of drawal of the loan hereinafter recited.

AND WHEREAS the Borrowing Officer has, under the provisions of the Compendium (hereinafter referred to as the said Compendium which expression shall include any amendment thereof for the time being in force), applied to the President for a loan of Rs..... (Rupees.....only) for the purchase of a motor vehicle.

AND WHEREAS the President has agreed to lend the said amount of Rs ..... to the Borrowing Officer on the terms and conditions laid down in the said Rules.

NOW IT IS HEREBY AGREED by and between the parties hereto that in consideration of the sum of Rs.....(Rupees ..... only) lent by the President to the Borrowing Officer which said amount with interest calculated according to the said Rules is repayable by the Borrowing Officer to the President, the Company/Corporation/Society hereby agrees with the President that in the event of reversion of the Borrowing Officer from the post of.....held by him on the date hereof under the Central Government before the completion of the repayment of the said loan with the interest thereon, the Company/Corporation/Society shall remit the amount outstanding together with interest calculated according to the said Rules in instalments as originally fixed to the Audit Officer/Accounts Officer in whose records the said loan stands originally booked by means of a Cheque or a Demand Draft on a Scheduled Bank, and the said remittance shall be made within seven days from the date of payment of salary and allowance to the Borrowing Officer.

IN WITNESS WHEREOF the Mortgagor/Borrower has hereunto set his hand and Shri..... in the Ministry/Office of ..... for and on behalf of the President of India has hereunto set his hand.

Signed for and on behalf of.....  
Company/Corporation/Society by  
Shri..... (Name and designation)  
in the presence of

1 .....

2.....

Signed by Shri ..... (Name and designation) for and on behalf of the President of India in the presence of

1 .....

2.....

**FORM IV**

[ See Rule 29 ]

**Form of Mortgage Bond for Motor Vehicle/  
Personal Computer <sup>1</sup> — Initial advance**

THIS INDENTURE made this ..... day of .....two thousand and..... BETWEEN .....(hereinafter called "the Borrower", which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the PRESIDENT of India (hereinafter called "the President", which expression shall include his successors and assigns) of the other part. WHEREAS the Borrower has applied for and has been granted an advance of Rupees .....to purchase a Motor Vehicle and/or to pay customs duty in respect of a (the) Motor Vehicle on the terms of Rules 21 to 30 of the Compendium, of the Central Government (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor Vehicle to the President as Security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased and/or paid customs duty with or partly with the amount so advanced as aforesaid the Motor Vehicle particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the considerations aforesaid the Borrower doth hereby covenant to pay to the President the sum of Rs .....aforesaid

<sup>1</sup> ."For mortgage of Personal Computer substitute "Personal Computer" for "Motor Vehicle".



or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs.....each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules or where, in the event of his proceeding on deputation out of India for a period exceeding twelve months or of his being transferred to a post outside India, the competent authority has allowed repayment of the amount of advance remaining unpaid and/or interest as aforesaid on the happening of such an event, in rupees in India, the Borrower doth hereby agree to pay to the President such dues by remittance through Bank draft drawn by the 15th of every month in favour of the Accounts Officer in whose books the accounts of the aforesaid advance are kept, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the President the Motor Vehicle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Vehicle and/or the entire customs duty payable and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the President in respect of the said advance will not sell, pledge or part with the property in or possession of the said Motor Vehicle, PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor Vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the President may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor Vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Vehicle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights hereunder and shall pay over the surplus, if any to the Borrower, his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of said Motor Vehicle shall not prejudice the right of the President, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Vehicle being sold the amount by which the net sale proceeds fall short of the amount owing AND THE Borrower hereby further agrees that so long

as any moneys are remaining due and owing to the President he will not permit or suffer the said Motor Vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Vehicle, the Borrower will forthwith have the same repaired and made good.

THE SCHEDULE

Description of Motor Vehicle.

Maker's name.

Description.

No. of Cylinders.

Engine Number.

Chassis No.

Cost Price.

IN WITNESS WHEREOF the Mortgagor/Borrower has hereunto set his hand and Shri.....in the Ministry/Office of ..... for and on behalf of the President of India has hereunto set his hand.

<sup>1</sup>Signed by the said

in the presence of

1 .....	.....
2 .....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Borrower)</i>

Signed by.....  
*(Name and designation)*

for and on behalf of the President of India in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Officer)</i>

**FORM V**

[ See Rule 29 ]

**Form of Mortgage Bond for Motor Vehicle — further advance**

THIS DEED OF FURTHER CHARGE is made this ..... day of ..... **BETWEEN** ..... son of ..... (hereinafter

**1 . Name and designation of the Borrower.**

called "the Borrower", which expression shall, unless excluded by or repugnant to the subject or context, include their successors and assigns) of the one part and the President of India (hereinafter called "the Government", which expression shall unless excluded by or repugnant to the subject or context include his successors and assigns) of the other part.

WHEREAS by Deed of Mortgage, dated the ..... day of ..... the Borrower hypothecated to the Government the Motor Vehicle described in the Schedule thereto to secure the Motor Vehicle purchase advance of Rs ..... with interest at the rate and on conditions mentioned in the said Deed of Mortgage (hereinafter referred to as the "Principal Deed").

AND WHEREAS out of the said sum of Rs ..... advanced to the Borrower by the Government a sum of Rs..... towards principal and interest as per the terms of the Principal Deed still remain due and payable to the Government.

AND WHEREAS the Borrower being in need of a further advance of Rs ..... on the terms of Rules 21 to 30 of the Compendium, (hereinafter referred to as "the said rules") towards payment of customs duties payable on the said vehicle at the time of bringing the same into India.

AND WHEREAS the Borrower has approached the Government for an advance of further sum of Rs.....and the Government has agreed to lend the same on the same Security and on terms hereinafter expressed.

AND WHEREAS the Borrower has paid the customs duty in respect of the said Motor Vehicle with the amount so advanced.

NOW THIS DEED WITNESSETH:—

1. In pursuance of the said agreement and in consideration of the further sum of Rs ..... (in words as well as in figures) advanced to the Borrower (receipt of which the Borrower hereby acknowledges) the Borrower hereby covenants with the Government to repay to the Government the sum of Rs..... or the balance thereof remaining unpaid at the date of these presents with interest thereon by instalment in the manner herein.

2. The Borrower shall repay the said sum due to Government by equal payments of Rs ..... each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said rules so long as the principal moneys hereby secured or any part thereof due on this security remain unpaid and the Borrower doth agree that such payment may be recovered by monthly deduction from his salary in the manner provided by the said rules or where, in the event of his proceeding on deputation out of India for a period exceeding twelve months or of his being transferred to a post outside India, the competent authority has allowed repayment of the amount of advance remaining

unpaid and/or interest as aforesaid on the happening of such an event in rupees in India, the Borrower doth hereby agree to pay to Government such dues by remittance through Bank draft drawn by the 15th of every month in favour of the Accounts Officer in whose books the accounts of the aforesaid advance are kept.

3. It is hereby agreed and declared that if any of the said instalments of the principal or interest shall not be paid or recovered in the manner aforesaid with ten days after the same are due or if the Borrower dies or at any time ceases to be in Government service or if the Borrower shall sell or pledge or part with the property in or of the said Motor Vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower, the whole of the principal sums and interest thereon calculated under the said rules which shall then be remaining due and unpaid under these presents and the Principal Deed shall forthwith become payable.

4. In pursuance of the said agreement and the consideration aforesaid, the Borrower doth hereby declare that the Motor Vehicle described in the Schedule to the Principal Deed and which is also described in the Schedule hereunder shall be security for and charged with payment to the Government as well of the said sum of Rs ..... and interest thereon secured under the said Principal Deed and the said sum of Rs ..... and interest thereon according to the covenant in that behalf hereinbefore contained and that the same shall not be Redeemed or redeemable until payment of the moneys secured under this Deed and the Principal Deed.

5. AND IT IS HEREBY AGREED that all powers, provisions and covenants contained and implied in the aforesaid Principal Deed in relation to the money secured thereby shall operate and take effect in like manner for securing payment of the principal and interest and to the security as fully as if the same had been herein set out and specifically made applicable thereto and as if the said sum had formed part of advance secured by the Principal Deed.

#### SCHEDULE

Description of Motor Vehicle.

Maker's name.

Description.

No. of Cylinders.

Engine No.

Chassis No.

Cost Price.

IN WITNESS WHEREOF the Mortgagor/Borrower has hereunto set his hand and Shri ..... in the Ministry/Office of ..... for and on behalf of the President has hereunto set his hand.

Signed by the .....  
in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Borrower)</i>

Signed by .....  
*(Name and designation)*

for and on behalf of the President of  
India in the presence of

1.....	.....
2.....	.....
<i>(Signature of Witnesses)</i>	<i>(Signature and designation of the Officer)</i>

#### FORM V-A

[ See Government of India's Decision 2 (d) below Rule 27 ]

**Form of Mortgage Bond for Motor Vehicle purchased with sale proceeds of an old one before the repayment of the entire advance of money with interest thereon sanctioned by Government earlier for the purchase of the latter vehicle**

THIS INDENTURE is made this ..... day of ..... BETWEEN Shri ..... son of ..... (hereinafter called "the Borrower" which expression shall unless excluded by or repugnant to the subject or context include his heirs, administrators, executors and legal representatives) of the ONE PART and the President of India (hereinafter called "the President" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part.

WHEREAS by a Deed of Mortgage, dated the ..... day of ..... the Borrower mortgaged to the President the Motor Vehicle described in the Schedule thereto (hereinafter referred to as 'the old Motor Vehicle') to secure the Motor Vehicle purchase advance of Rs ..... (in words as well as in figures) with interest at the rate and on conditions mentioned in the said Deed of Mortgage (hereinafter referred to as the 'Principal Deed').

AND WHEREAS out of the said sum of Rs ..... advanced to the Borrower by the President, the Borrower has made part repayments and a sum of Rs ..... (in words as well as in figures) towards

principal *plus* interest thereon as per the terms of the Principal Deed still remain due and payable by the Borrower to the President.

AND WHEREAS the Borrower being in need of a new Motor Vehicle (hereinafter referred to as the new Motor Vehicle) applied to the President for permission to sell his old Motor Vehicle and purchase a new one AND WHEREAS the Borrower has been permitted to sell the old Motor Vehicle and utilize the sale proceeds of the old Motor Vehicle and in terms of Rule 27 of the Compendium, (hereinafter referred to as "the said rules" which expression shall include any amendment thereof or addition thereto for the time being in force) towards the purchase of the new Motor Vehicle on condition that the new Motor Vehicle shall be mortgaged to the President by way of security for the repayment of the sums thus due and owing from the Borrower to President.

AND WHEREAS the sum of Rs .....is now due and owing from the Borrower for principal AND WHEREAS the Borrower is liable in addition to pay interest as per the terms of the Principal Deed.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the President the sum of Rs .....aforesaid by equal monthly instalments of Rs..... each on the first day of every month and will pay interest on the sum of Rs .....originally advanced to him hereinafter referred to as the principal according to the terms of the Principal Deed and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the President the Motor Vehicle the particulars whereof are set out in the Schedule hereunder written by way of security for the said advance and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Vehicle and/or the entire customs duty payable and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the President in respect of the principal will not sell pledge or part with the property in or possession of the said Motor Vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of Principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor Vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the balance of the principal which shall then be remaining due and unpaid together with interest on principal calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the President may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor Vehicle and either

remain in possession thereof without removing the same or else may remove and sell the said Motor Vehicle either by public auction or private contract and may out of the sale moneys retain the balance of the principal then remaining unpaid and any interest still due, the principal calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights hereunder and shall pay over the surplus, if any, to the Borrower his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Vehicle shall not prejudice the right of the President, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Vehicle being sold the amount by which the net sale proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the President, he will not permit or suffer the said Motor Vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Vehicle, the Borrower will forthwith have the same repaired and made good.

THE SCHEDULE

Description of Motor Vehicle.

Maker's name.

Description.

No. of Cylinders.

Engine Number.

Chassis No.

Cost Price.

IN WITNESS WHEREOF the Mortgagor/Borrower has hereunto set his hand and Shri ..... in the Ministry/Office of ..... for and on behalf of the President has hereunto set his hand.

<sup>1</sup>signed by the said

\_\_\_\_\_ in the presence of

1.....  
(Signature of Witnesses) (Signature and designation of the Borrower)

Signed by .....  
(Name and Designation)

1.....  
2.....  
(Signature of Witnesses) (Signature and designation of the Officer)

1 . Name and designation of the Borrower.

**FORM VI**

[ See Government of India's Decision (1) below Rule 21 ]

**Application form for an advance for the purchase of  
Motor Car/Motor Cycle/Personal Computer**

1. Name of Applicant
2. Applicant's designation
3. District and Station
4. Basic Pay
5. Anticipated price of Motor Car/Motor Cycle/Personal Computer ...
6. Amount of advance required
7. Date of superannuation or retirement or date of expiry of contract in case of a contract officer
8. Number of instalments in which the advance is desired to be repaid
9. Whether advance for similar purpose was obtained previously and if so—
  - (i) date of drawal of the advance
  - (ii) the amount of advance and/or interest thereon still outstanding, if any
10. Whether the intention is to purchase—
  - (a) a new or an old Motor Car/Motor Cycle/Personal Computer
  - (b) if the intention is to purchase Motor Car/Motor Cycle/Personal Computer from a person having official dealings with the Government servant, whether previous sanction of the competent authority has been obtained as required under Rule 18 (3) of the Central Civil Services (Conduct) Rules, 1964
11. Whether the officer is on leave or is about to proceed on leave—
  - (a) The date of commencement of leave
  - (b) The date of expiry of leave



12. Are any negotiations or preliminary enquiries being made so that delivery may be taken of the Motor Car/Motor Cycle/Personal Computer within one month from the date of drawal of the advance?
13. (a) Certified that the information given above is complete and true.
- (b) Certified that I have not taken delivery of the Motor Car/Motor Cycle/Personal Computer on account of which I apply for the advance, that I shall complete negotiations for the purchase of pay finally and take possession of the same before the expiry of one month from the date of drawal of the advance

*Date*

*Applicant's Signature*

#### **FORM VI-A**

[ See Government of India's Decision (1) below Rule 38 (D) ]

#### **Application form for the grant of advance for the purchase of table fan**

1. Name of Applicant
2. Designation and Office in which working
3. Residential Address
4. Date of superannuation or retirement
5. Amount of advance required
6. Number of instalments in which the amount of the advance is desired to be refunded
7. Whether advance for similar purpose was obtained previously and if so—
  - (i) date of drawal of the advance
  - (ii) the amount of advance and/or interest thereon still outstanding, if any
8. Certified that I am not already in possession of a fan in my house.  
Certified that the house in which I am living is provided with electricity and a plug point for the use of a table fan.

*Place*

*Date*

*Signature of applicant*

**FORM VII**

[ See Government of India's Decision (2) under Rule 82 ]

**Surety Bond**

KNOW ALL MEN BY THESE PRESENTS THAT, WE (1)<sup>1</sup>.....(hereinafter called the 'Obligor') (2)<sup>2</sup>..... (hereunder called the 'Surety') are held and fully and firmly bound up to the President of India (hereafter called the 'Government' for the sum of <sup>3</sup>Rs ..... to the payment of which amount well and truly to be made, we jointly and severally bind ourselves and our respective heirs, executors, administrators, legal representatives and assigns by these presents.

WHEREAS the Government has paid to the Obligor a sum of <sup>3</sup>Rs ..... (receipt of which sum the Obligor hereby acknowledges) on account of advance of travelling expenses to the family of ..... the deceased (hereinafter referred to as the 'family') for their journey to ..... and for the transport of the personal effects of the said<sup>4</sup> ..... deceased to<sup>5</sup> .....

NOW THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the said Obligor shall account to the satisfaction of the Government, within one month of the completion of the journey to ..... by the family if the family travels in one batch, or when the family travels in more than one batch, or within one month of the completion of the journey by the last batch, or within one month of the expiry of the period of six months after the date of receipt of this advance, whichever is earlier, for the proper expenditure of the aforesaid advance, then the above written Bond shall be void and of no effect but otherwise the Bond shall remain in full force, effect and virtue. These presents further witness that—

(a) any forbearance, extension of time, or indulgence on the part of the President of India or any Officer to the Obligor whether with or without the knowledge or consent of the Surety, shall not in any way release the said Surety, his heirs, executors, administrators, legal representatives and assigns from his or their liability under the above written Bond;

(b) the stamp duty on this Bond shall be borne by the Government.

Signed and delivered by the above-named Obligor in the presence of

1. \_\_\_\_\_

2. \_\_\_\_\_

- 
1. Herein insert the name of the individual to whom the advance is paid.
  2. Herein insert the name of the Surety.
  3. Here specify the amount of advance paid.
  4. *Insert* the name of the deceased Government servant.
  5. *Insert* the normal place of residence of the Government servant, a journey to which is admissible under the rules.

Signed and delivered by the above-named Surety in the presence of

- 1 .....
- 2.....

Accepted for and on behalf of the President of India, in the presence of

- 1 .....
- 2 .....

**FORM VIII**

[ See Rule 85(1) ]

**Form of Agreement for adjustment of refund of advance of travelling allowance given to non-official members of the Committees and Commissions appointed by Government**

I,.....member of the ..... Committee/Commission appointed by the Government of India, having received a sum of Rs..... (Rupees.....) an advance from the President of India performing certain journeys connected with my duties as member of the aforesaid Committee/Commission, hereby agree that the amount shall be adjusted against my travelling allowance bill immediately after the completion of the specified journeys and that I shall forthwith refund to the President any portion of the advance not so adjusted. If for any reason the specified journeys are not performed I hereby agree to refund forthwith to the President the entire sum of the advance on demand.

Revenue Stamp  
*Signature of Member*

**FORM IX**  
[See Rule 64]

**Form of application for grant of flood advance**

- Name of Ministry/Deptt./Office ...
- 1. Name of applicant ...
- 2. Designation ...
- 3. Basic Pay ...
- 4. Whether Permanent/Temporary ...
- 5. Station/Office to which attached ...
- 6. Permanent Address ...
- 7. Present Residential Address ...
- 8. Details of the property movable/immovable affected or damaged by the natural calamity –
  - (i) Name of the place which has been affected by the natural calamity and the details of the property immovable as well as movable (to be shown separately in two lists) damaged ...
  - (ii) Whether any advance was drawn on earlier occasion and if so, the date of drawal and amount ...
  - (iii) Whether the earlier advance was drawn for damage to the same movable or immovable property and if so, the nature of further damage to the movable or immovable property to be indicated precisely ...
  - (iv) If reply to item (iii) is in the affirmative the details of damage that has now occurred requiring fresh assistance (list to be attached indicating details) ...
  - (v) Whether the recovery of advance has since been completed ...
- 9. Amount of advance required ...

Dated:.....

.....  
(Signature of applicant)

**Declaration**

I, ....., do hereby declare that the statements furnished in item (8) above are correct.

Dated:.....

.....  
(Signature of applicant)

**Warning-** If at any stage the information furnished above is found untrue, the sanctioning authority may take disciplinary action against you under the rules.

\_\_\_\_\_